

**ABATING TAX PENALTIES**  
**Act of May 16, 1935, P.L. 166, No. 75**  
AN ACT

Cl. 53

Providing for the abatement, under certain circumstances, of tax penalties and interest on certain city taxes in cities of the first class, and on certain school taxes in school districts of the first class.

Section 1. Be it enacted, &c., That all penalties and interest, imposed on delinquent city or school taxes in cities of the first class, and in school districts of the first class, for the tax year one thousand nine hundred and thirty-three and for all previous tax years, and the penalties imposed on such taxes for the tax year of one thousand nine hundred and thirty-four, shall be abated by the council of such city or by the board of public education of such school district, as the case may be, if the following provisions are complied with:

(a) That all of the said respective delinquent taxes are paid in four equal semi-annual instalments, beginning August first, one thousand nine hundred and thirty-five, and that

(b) The respective current taxes, for the years during such instalment period, shall be paid before they become delinquent.

(1 amended June 21, 1935, P.L.410, No.180)

Section 2. In case any taxpayer shall default in the payment of any instalment of taxes or in the payment of current taxes, as required in section one of this act, the penalties and interest or penalties, as the case may be, on the instalments of such delinquent taxes remaining shall not be abated, but shall remain due and payable as provided by existing law.

At any time during the instalment period, any taxpayer may pay the entire amount of or the balance due on delinquent taxes, whereupon penalties, interest, and all costs on delinquent taxes for the year one thousand nine hundred and thirty-three and prior years, and penalties and all costs on delinquent taxes for the year one thousand nine hundred and thirty-four, shall be abated, and all liens, filed for delinquent taxes, satisfied of record: Provided, however, Taxes for the then current year and all prior years are paid.

(2 amended June 21, 1935, P.L.410, No.180)

Section 3. The abatement of penalties and interest on such taxes shall be made, whether or not liens for such taxes have been filed in the office of the prothonotary, or proceedings for the collection of such taxes shall have been instituted in any court of such county, and the taxpayer and the real estate shall not be liable for the payment of any costs incurred in filing such liens or in prosecuting such proceedings.

(3 amended June 21, 1935, P.L.410, No.180)

Section 4. This act shall become effective immediately upon final enactment.