

PAYROLL DEDUCTIONS FOR PAYMENT OF DELINQUENT TAXES

Act of Feb. 23, 1937, P.L. 24, No. 4

Cl. 11

AN ACT

Providing a method through payroll deductions for the payment of delinquent taxes, penalties, interest and costs due to cities of the first class and school districts of such cities by public officers and employes paid from moneys in the city treasury; and conferring powers and imposing duties on the city controller, city treasurer, receiver of taxes, and bonded paymasters.

Section 1. Be it enacted, &c., That any city of the first class shall have the right to collect delinquent taxes due to such city or the school district of such city by any public officer and employe, whose compensation is paid from moneys in the city treasury, by deducting from the salary or compensation of such officer or employe, semi-monthly or periodically, an amount not in excess of twenty per centum of the amount of any current salary or compensation due such officer or employe, as shown by the payroll from which such deduction is made as hereinafter provided.

Section 2. It shall be the duty of the receiver of taxes of any such city to certify, from time to time, to the city controller the names of all public officers and employes by whom delinquent city or school taxes are owing to such city or school district, together with a statement of the years for which such delinquent taxes are due and the amount thereof, together with penalties, interest, and costs thereon. The city solicitor shall likewise certify to the controller, from time to time, the names of all public officers and employes by whom delinquent taxes are owing for which liens have been filed in the office of the prothonotary, together with a statement of the years for which such delinquents' taxes are due, the amount thereof, and the penalties, interest, and costs due thereon.

Section 3. The city controller shall have power in his discretion to certify the name of any city or school district officer or employe, whose taxes are delinquent, to the bonded paymaster of any department, board or agency of the city or school district, and direct such paymaster in submitting any subsequent payroll to deduct from the salary or compensation of such officer or employe such amount as the controller shall fix, not, however, exceeding twenty per centum of the amount of such salary or compensation payable at one payroll period, and to submit to the controller for audit a warrant for the salary or compensation of such officer or employe in such reduced amount, and an additional warrant drawn against the appropriation, for the payment of the salary or compensation of such officer or employe in favor of the receiver of taxes, equal to the amount by which such salary or compensation was so reduced. The paymaster shall accompany such warrant in favor of the receiver of taxes with his statement showing against whose delinquent taxes the amount of such warrant shall be credited, and the

controller shall note on such statement of the paymaster the allocation of the amount of such warrant which he directs shall be made by the receiver of taxes as between the city and the school district. After audit by the controller, the city treasurer shall make payments to the officer or employe and to the receiver of taxes in accordance with such warrants. The statement of the paymaster and controller shall accompany each such payment to the receiver of taxes.

Section 4. Upon the receipt of any payment under this act, it shall be the duty of the receiver of taxes to credit the amount thereof on the tax duplicates in his office against the delinquent city and school taxes, penalties, interest, and costs due by such officer or employe, crediting payments, from time to time, against the taxes for the earliest years still due and owing, and he shall transmit to such officer or employe a receipt for the amount of the delinquent taxes, penalties, interest, and costs so paid by deduction from his salary or compensation. Such credits shall be made on city and school taxes in accordance with the allocation made by the city controller.

Section 5. Any public officer or employe whose taxes are paid by payroll deductions, as in this act provided, shall be entitled to the benefits of any law which may have been or may hereafter be enacted abating penalties on delinquent city and school taxes paid within a time specified in such law, whether such payments are required to be made in lump sum or on any instalment plan.

Section 6. The controller of any such city shall have power, before any such payroll deductions are made, to notify any public officer or employe of his intention to direct the making of payroll deductions for delinquent city and school taxes, unless such taxes and the penalties, interest, and costs thereon, are paid within a specified time. He shall have power to enter into such agreements with public officers and employes as he may deem necessary to secure payment thereof by such officer or employe, and apply the provisions of this act in any case where the terms of such agreement are not complied with.

Section 7. The provisions of this act are severable, and, if any provision thereof is held to be unconstitutional, the decision so holding shall not be construed to affect or impair any other provision of this act. It is hereby declared as the intent of the Legislature that this act would have been adopted had such unconstitutional provision not been included therein.

Section 8. All acts and parts of acts inconsistent herewith are hereby repealed.