

**Oath.** Section 5. Each assessor, at the time of making his or her return to the county commissioners, shall execute a certificate under oath, setting forth that the annexed return is a full, true, and correct return of all agricultural information for his or her assessment district required by the provision of this act. It shall be the duty of the county commissioners to transmit forthwith the said assessors' returns and certificates to the Secretary of Agriculture.

Transmittal of returns to Secretary of Agriculture.

Failure of commissioners or assessors to perform duties.

Penalty.

Section 6. Any county commissioner or assessor neglecting or refusing to perform the duties imposed by this act shall, upon conviction in a summary proceeding before any alderman, magistrate, or justice of the peace, be sentenced to pay a fine not exceeding twenty-five dollars, or, in default of the payment of such fine, to undergo imprisonment in the county jail for a period of one day for each dollar of fine imposed.

Failure to furnish assessor information.

Penalty.

Section 7. That any person who, for himself or as the representative in an official capacity of any corporation, copartnership, or association, neglects or refuses to furnish the assessor with information as required by the provision of this act shall, upon conviction in a summary proceeding before any alderman, magistrate, or justice of the peace, be sentenced to pay a fine not exceeding twenty-five dollars, or, in default of the payment of such fine, to undergo imprisonment in the county jail for a period of one day for each dollar of fine imposed.

Disposition of fines.

Section 8. All fines collected under the provisions of this act shall be paid by the alderman, magistrate, or justice of the peace collecting the same forthwith to the county treasurer of the respective counties for the use of the county.

When effective.

Section 9. This act shall go into effect on the first day of January, Anno Domini nineteen hundred and twenty-two.

Repeal.

Section 10. All acts and parts of acts inconsistent with this act are hereby repealed.

APPROVED—The 26th day of April, A. D. 1921.

WM. C. SPROUL.

No. 154.

AN ACT

Requiring the display of the flag of the United States at entertainments, public gatherings, and public meeting.

United States flag. Places of amusement, etc., must display.

Section 1. Be it enacted, &c., That it shall be unlawful for the owner, proprietor, or lessee of any hall, place of amusement, auditorium, tent, or room, used for the entertainment of the public, for public gatherings, or public meetings, to permit the holding

of any entertainment, public gathering, or public meeting, unless the flag of the United States shall be publicly displayed in such hall, place of amusement, auditorium, tent, or room.

It shall be unlawful for the person or persons directly or indirectly in charge of any entertainment, public gathering, or public meeting, on any public street or highway or lot or tract of land, in any city, borough, town, or township, to proceed with the holding of any such entertainment, public gathering, or public meeting, unless the flag of the United States, reasonably clean and in good repair, shall be publicly displayed at such entertainment, gathering, or meeting.

Persons in charge of public gatherings must display.

The flag required to be displayed by the provisions of this act shall be the standard flag of the United States, and shall be of a size not less than fifty-two by sixty-six inches.

Character of flag.

This section shall not apply to churches, auditoriums, or rooms used by congregations as places of religious worship.

Places of worship.

Section 2. Any person violating any of the provisions of this act shall, upon conviction thereof in a summary proceeding before any alderman, magistrate or justice of the peace of the proper city or county, be sentenced to pay a fine not exceeding one hundred dollars for each such offense, for the use of the Commonwealth.

Violations.

Penalty.

APPROVED—The 26th day of April, A. D. 1921.

WM. C. SPROUL.

No. 155.

### AN ACT

To amend section three, section five, and section nine of an act, approved the twenty-second day of July, Anno Domini one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and ninety-three), entitled "An act creating, in counties having a population of from eight hundred thousand to one million five hundred thousand, a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; fixing their salaries, payable by the county; defining the powers and duties of such board, and regulating the assessment of property and occupations for State and county purposes; authorizing the appointment of subordinate assessors and clerks, defining their duties and providing for their compensation, payable by such counties; imposing a penalty on subordinate assessors for failure to comply with certain provisions of this act, and abolishing the office of ward, borough, and township assessor, in so far as respects the assessment of property and occupations for State and county purposes," as amended.

Section 1. Be it enacted, &c., That section three of the act, approved the twenty-second day of July, Anno Domini one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and ninety-three), en-

Counties having a population of not less than 800,000 nor more than 1,500,000.