

scire facias within the five-year period or was entered of record during the time the lien of such tax lien was lost.

This act shall be in effect immediately upon its passage, and approval by the Governor. When effective.

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT

No. 135

AN ACT

To amend sections nine hundred and one and one thousand and eighty-one of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs; and revising, amending, and consolidating the law relating to boroughs," providing for the appointment of the county treasurer as tax collector in certain cases,

Section 1. Be it enacted, &c., That section nine hundred and one of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs; and revising, amending, and consolidating the law relating to boroughs," is hereby amended to read as follows:

The General
Borough Act.

Tax collector.

Section 901, act
of May 4, 1927
(P. L. 519),
amended.

Section 901. Filling Vacancies in Elective Borough Offices.—If any vacancy shall occur in the office of burgess, member of council, auditor, controller, high constable, or tax collector, by death, resignation, removal from the borough, or from a ward in the case of a ward office, or by failure or neglect to give bond as provided by law, or in any other manner whatsoever, the borough council shall fill such vacancy by appointing, by resolution, a qualified resident of the borough to such office for the unexpired term of the office.

Where a vacancy in the office of tax collector exists, or where a tax collector shall fail to file bond as required by law, and, in either case, no resident of the borough can, in the opinion of the council, qualify as required by law, the borough council shall appoint the county treasurer as tax collector for the unexpired term. Where the county treasurer is so appointed, he shall have authority to appoint a deputy to assist in the collection of the taxes set forth in the duplicates delivered to him. The county treasurer shall be entitled to retain for his own use the commissions payable for the collection of said taxes and for the payment of his deputy, and shall not be required to pay the same over to the county. If the county treasurer so appointed shall fail to file bond, the borough council shall appoint any suitable resident of the county to perform the duties of tax collector for the unexpired term.

Section 1081
amended.

Section 2. That section one thousand and eighty-one of said act is hereby amended to read as follows:

Section 1081. Bond of Tax Collector.—The tax collector shall, before he enters upon the duties of his office, take and subscribe an oath of office and file the same in the court of quarter sessions, and shall annually enter into a bond to the Commonwealth, in not more than the amount of taxes charged and assessed in the duplicates, with at least two sufficient sureties or one trust or bonding company. The bond shall be approved by the court of quarter sessions, and shall be filed in the office of the clerk of said court. The condition of the bond shall be that the tax collector shall well and truly pay over, or account for, the whole amount of taxes charged and assessed in the duplicates which shall be delivered to him, together with penalties and interest legally due. This bond does not cover the collection and payment over of school taxes, for which purpose a separate bond is required by the school laws of the Commonwealth, but nothing contained in this section shall be construed so as to require the collector of taxes to give separate bonds for the collection of borough and county taxes. Security for the payment of borough and county taxes may be given by a joint or by separate bond.

Where the county treasurer is appointed as tax collector, if the condition of his bond as county treasurer does not secure the payment over and accounting of moneys other than county moneys, the court of quarter sessions shall fix the amount of the special bond to be given by the county treasurer for payment over and accounting of other than county taxes.

When effective.

Section 3. This act shall become effective immediately upon final enactment.

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT

No. 136

AN ACT

To amend the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs; and revising, amending, and consolidating the law relating to boroughs," as amended, by further regulating the affairs of boroughs; and amending and revising the laws relating thereto, and altering the requirements regulating publication of auditors' notice.

The General
Borough Act.
Sections cited
for amendment.

Section 1. Be it enacted, &c., That sections four hundred twelve, four hundred thirteen, four hundred fifteen, four hundred nineteen, four hundred twenty-five, one thousand thirty-five, one thousand six, one thousand ten, one thousand thirty, one thousand one hundred three, one thousand three hundred one, one thousand