

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

three hundred seven, one thousand three hundred eight, one thousand three hundred ten, one thousand six hundred thirty, two thousand one hundred eight, two thousand four hundred ninety, and two thousand seven hundred two 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," as last amended by the act approved the ninth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, three hundred eighty-six), are hereby further amended to read as follows:

Act of May 4, 1927 (P. L. 519), as amended by act of May 8, 1929 (P. L. 1636), and act of June 9, 1931 (P. L. 386), further amended.

Section 412. Signing and Contents of Petition.—*Where the territory to be annexed is all or part of a second-class township, the petition shall be signed by a majority of the freeholders residing within such territory. Where the territory to be annexed is all or part of a first-class township, the petition shall be signed by two-thirds of the resident freeholders and by the owners of three-fourths of the assessed valuation of the real estate of the territory to be annexed. It shall set forth a description, and be accompanied with a plot, showing the courses and distances of the boundaries of the borough before and after the proposed annexation.*

Section 413. Certificate of Grand Jury; Decree of Court; Costs; *Limitation of Subsequent Proceedings.*—The court shall cause the petition to be laid before the grand jury and, if the grand jury shall believe it expedient to grant the prayer of the petitioners, they shall certify the same to the court, which certificate shall be entered of record for confirmation by the court. The court may make such order thereon as to right and justice shall appertain. If the court shall confirm the petition, the said petition and decree shall be recorded in the recorder's office of the county, at the expense of the petitioners, who shall pay all other expense and costs in connection with said petition and decree. Thenceforth the territory so annexed shall be a part of the borough. *If the grand jury shall not approve or the court shall not confirm the petition, no other proceeding for the annexation of the same territory, or any part thereof, shall be had within five years thereafter.*

Section 415. Petition for Annexation.—The court of quarter sessions may, upon petition, annex to any adjacent borough territory situated in two or more counties.

*Where the territory to be annexed is all or part of a second-class township, the petition shall be signed by a majority of the [taxable inhabitants] freeholders residing within such territory. Where the territory to be annexed is all or part of a first-class township, the petition shall be signed by two-thirds of the resident freeholders and by owners of three-fourths of the assessed*

*valuation of real estate* of such territory, and shall be presented to the courts of quarter sessions of all the counties in which the territory and the borough are situated.

Section 419. Approval by Court; Compensation of Commissioners; *Limitation of Subsequent Proceedings*.—If each of the courts shall approve the report of the commissioners, the whole proceeding shall be entered on the record of each court, and the territory annexed shall be a part of the borough. Each commissioner shall receive five dollars per day for each day necessarily employed in the discharge of his duties, to be paid, if such territory is annexed, by the borough. *If the commissioners shall not favor or if either court shall not approve the annexation, no other proceeding for the annexation of the same territory, or any part thereof, shall be had within five years thereof.*

Section 425. Annexation; Ordinance; *Limitation of Subsequent Proceedings*.—Any borough may, by ordinance, annex adjacent land situate in the same or any adjoining county, upon petition of [a majority of the] freeholders, as follows: *If the territory to be annexed is all or part of a second-class township, the petition shall be signed by a majority of the freeholders of such territory. If the territory to be annexed is all or part of a first-class township, the petition shall be signed by two-thirds of the freeholders and by the owners of three-fourths of the assessed valuation of the real estate of the territory proposed to be annexed: Provided, That if an ordinance to make such annexation is defeated, no other proceeding for the annexation of the same territory, or any part thereof, shall be had within five years thereof. The requirements of this section concerning signing of petitions shall apply to proceedings pending at the time such requirements became a part of the section, as well as to subsequent proceedings.*

Section 1006. Duties of Council.—It shall be the duty of the council, a majority of whom shall be a quorum:

I. To meet stately at least once a month.

II. To make and preserve full records of their proceedings.

III. To enact, revise, repeal, and amend such laws, rules, regulations, and ordinances, not inconsistent with the laws of the Commonwealth, as it shall deem beneficial to the borough and to provide for the enforcement of the same.

IV. Except where otherwise in this act provided, to publish, once in one newspaper printed in the county, every enactment, regulation, ordinance, or other general law at least ten days before the same shall take effect.

V. To cause notices to be served, as required by law or ordinance, in a manner council may by motion or other action decide.

VI. To keep open for public inspection, in a place provided by the borough, any plans of highways that may be made.

VII. To appoint and remove a treasurer and secretary. Council in its discretion may appoint a solicitor, a street commissioner, and such other officers as it shall deem necessary. The treasurer and secretary shall not be members of council.

VIII. To fix the compensation of the treasurer, secretary, street commissioner, high constable, and such other officers and employes as they may appoint, to be paid from the borough treasury by orders drawn thereon.

IX. To fix the amount of security to be given by the treasurer, collector of borough taxes, the high constable, and of such other officers and employes as it may designate.

X. To direct annually the publication of the accounts of the treasurer.

XI. To mitigate or remit fines and forfeitures in reasonable cases.

XII. Whenever the borough funds have been exhausted, the borough may, by resolution, make temporary loans on the credit of the borough, in anticipation of taxes to be collected, and to issue a certificate of indebtedness therefor. All such loans shall be repaid from the first moneys available from taxes in anticipation of which the same were made.

*XIII. To appoint, and revoke appointment, of one or more depositories for borough funds, and to fix and approve security to be furnished by any such depository.*

*The borough may accept from a depository as security for its deposits bonds with corporate or individual sureties, to be approved by council, or the depository may deposit as collateral security with the borough, or with any bank or trust company within the Commonwealth which may be agreed upon, United States, municipal or county bonds of a market value of one hundred and twenty (120%) per centum of the amount of the deposit to be secured. Such deposit of collateral shall be under proper agreement, and accompanied by proper assignment or power of attorney for the transfer of the bonds.*

*When funds of a borough are deposited in a designated depository, the deposit shall be in the corporate name of the borough and withdrawn therefrom as provided in section 1105.*

*XIV. The borough treasurer shall deposit all such funds in the depository or depositories designated by the borough, and, when so deposited, the borough treasurer shall be released and discharged from further liability.*

*XV. To secure such indemnity bonds or policies of insurance as they may deem necessary to protect the borough from loss by reason of fire, windstorm, bur-*

*glary, larceny, dishonesty of employes, insolvency of depository, or otherwise, and to pay for such protection the usual or customary costs.*

XVI. *To make temporary investment of borough funds in bonds of the Federal Government or the Commonwealth of Pennsylvania when, in its judgment, the interests of the borough will be enhanced thereby, and to dispose of any such securities when the funds may be needed by the borough. Such purchase or sale to be made by the president and secretary of council on a resolution adopted by the council.*

Section 1010. Appeals from Ordinances.—Complaint may be made to the court of quarter sessions, upon entering into recognizance with sufficient security to prosecute the same with effect and for the payment of costs, by any person aggrieved, within thirty days after any ordinance or resolution takes effect, and the determination and order of the court thereon shall be conclusive. *The court shall have jurisdiction to review the propriety as well as the legality of ordinances effecting annexation of territory or laying out streets over private lands.*

Section 1030. When President of Council to Act as Burgess.—Whenever the burgess is absent or incapacitated, the duties of his office shall be discharged by the president of council. *While discharging the duties of the burgess, the president of council shall be entitled to the same salary or fees as the burgess would receive, and, during the time such salary is paid to the president of council as acting burgess, the burgess shall not be paid compensation.*

Section 1035. Auditors to Meet Yearly, and Prepare a Financial Statement.—The auditors of the borough shall meet on the third Tuesday of January of each year, and shall audit, adjust, and settle the accounts of the tax collectors and all officers of the borough; and shall prepare a statement thereof, which shall contain an audit of the accounts of the last fiscal year, and shall also show a complete statement of the financial condition of the borough, giving in detail the actual indebtedness, the amount of the funded debt, the amount of the floating debt thereof, the valuation of taxable property therein, the assets of the borough with the character and value thereof, and the date of maturity of the respective forms of funded debt thereof. Such statement shall [may] be published by council as ordinances are published, or by publication of a summary of such statement one time in one newspaper of general circulation, which [and] shall be in lieu of all other statements relating to indebtedness required to be published by existing law. The amount of any balance or shortage, or of any expenditure of a kind, or made in a manner, prohibited or not authorized by statute, which causes a financial loss to the borough, shall be a surcharge against any officer against whom such balance or shortage shall

appear, or who, by vote, act, or neglect, has permitted or approved such expenditure.

Section 1103. Bonds.—Whenever an employe *or official* of any borough is required to give bond, endorsed by a surety company for the faithful performance of his duties, the borough may pay the premium thereon.

Section 1301. General Levy.—The council of the borough shall have power, by ordinance, to levy and collect annually, for general borough purposes, any tax, not exceeding fifteen (15) mills on the dollar on the valuation assessed for county purposes, as now is or may be provided by law. All property, offices, professions, and persons, made taxable by the laws of this Commonwealth for county rates and levies, may, in the discretion of council, be taxed after the same manner for general borough purposes. *No action on the part of the borough authorities fixing the tax rate for any year at a mill rate need include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.*

Section 1307. Notices to Taxables.—Each tax collector shall, within thirty days after receiving the tax duplicate, notify each taxable whose name shall appear on said duplicate. Such notice shall contain the rate of taxation, the valuation of the property of such taxable, the occupation of such taxable, and the full amount of taxes for which said taxable shall be liable for the current year. Such notice shall further state that such taxes are payable, shall designate a place and time when they shall be paid, and shall further state the time within which an abatement of the tax will be allowed, when the full amount of tax will be collected, and when an additional percentage will be added as a penalty. Such notice shall be mailed to the last known post-office address of each of said taxables.

Before any allowance is made by the council of the borough for commissions due the tax collector, he shall make an affidavit setting forth that he has complied with the provisions of this section.

*Failure to receive notice shall not relieve any taxable from the payment thereof, and he shall be charged with his taxes as though he had received notice; but the failure or refusal of a tax collector to exercise diligence and care in the preparation and mailing of notices shall make him and his bondsman liable for any loss to the borough by reason of such neglect.*

Section 1308. Abatements and Penalties.—All persons who shall, within sixty days from the date of notice, make payment of any taxes charged against them in the duplicate shall be entitled to a reduction of five per centum from the amount thereof that shall be paid. All persons who shall fail to make payment of any taxes charged against them in said duplicate within [the

sixty days] *four months* from the date of said notice shall be charged one-half of one per centum per month [or fractional part thereof] *additional, on the taxes charged against them,* [which shall be added thereto by the tax collector and collected by him] *for each and every month, or part thereof, that the same shall remain delinquent and unpaid after said four months period.*

Section 1310. Expenses of Tax Collector.—The tax collector may retain, out of the taxes collected, [such] actual [printing and postage expenses as shall be incurred by him in the performance of his duties. Such amount shall be adjusted by the borough council] *and needful expenditures by him for printing, postage, books, blanks and forms.*

Section 1630. When Roads to Be Opened.—Whenever any borough shall pass an ordinance authorizing the laying out or surveying of any road, street, lane, alley, or court over any private property, the proceedings to open the same, and to assess the damages arising therefrom, shall be had not later than two years from the passage thereof.

*If no such proceedings shall have been had concerning any street within such two-year period, the owner of any lands over which such street, or any part thereof, shall have been or shall be thereafter again laid out may, at any time, proceed to have the damages assessed therefor with the same effect as though the street had been actually opened on the date of the institution of such proceeding.*

Section 2108. Assessments of Cost.—Whenever any borough shall so determine to construct any sewer, it shall, by ordinance, assess the cost thereof, as a sewage tax, upon the property adjoining or adjacent to the same, either by the foot-front rule or in such other manner as to the burgess and town council may seem equitable, which assessment, duly certified under the seal of the borough, attested by the burgess or the president of council and secretary, shall be collectible from the owner of such property.

Such certificate of assessment shall be prima facie evidence, in any suit for the recovery of the same, of the correctness and validity of such assessment.

*The assessment herein referred to shall be computed under the terms of the ordinance, but the individual assessments need not be expressed therein.*

Section 2490. Authority to Secure Lands for Airports.—All boroughs are hereby authorized and empowered to acquire, by lease or purchase, any land, lying either within or without the limits of such boroughs, which, in the judgment of the corporate authorities thereof, may be necessary and desirable for the purpose of establishing and maintaining municipal air-dromes, aviation landing fields, and airport facilities.

*The proceedings for the condemnation of lands under the provisions of this act, and for the assessment of damages for property taken, injured or destroyed, shall be conducted in the manner provided by article fourteen of the act to which this is an amendment. The title acquired by the borough exercising the power of condemnation shall be a title in fee simple.*

Section 2702. Power to Acquire.—Boroughs may enter upon, appropriate, and acquire by gift, devise, purchase, lease, or otherwise, private property within the limits of the borough, or in adjacent townships, or any borough may designate and set apart any lands or buildings, owned by the borough and not dedicated or devoted to other public uses, and two or more boroughs may jointly appropriate, and acquire by gift, devise, purchase, lease, or otherwise, private property within the limits of any township adjacent to either of such boroughs, for the purpose of making, enlarging, and maintaining public parks, parkways and playgrounds, playfields, swimming pools, public baths, bathing places, indoor recreation centers and gymnasiums. All the costs and expenses relative to any such property, acquired by two or more boroughs jointly, shall be paid by the respective boroughs in such proportions as may be agreed upon by the councils thereof.

*Boroughs may likewise acquire private property within the limits of another borough or city, for the purposes designated in this section, if the other borough or city shall, by ordinance, signify its consent thereto.*

Section 2. That said act is hereby further amended by adding thereto the following sections:

Section 1416  
and 1417 added.

Section 1416. Title Acquired.—*In all cases where land is taken under eminent domain proceedings, other than for highway purposes, or is acquired by gift, purchase, or otherwise, the title obtained by the borough shall be in fee simple, provided that in particular instances a different title may, by agreement, be acquired.*

Section 1417. Land Transferable.—*If the project or purpose for which any land has been taken, received, or acquired shall be abandoned or found not to be desirable for the best interests of the borough, the land thus obtained may be used for other municipal purposes, or sold, leased, or otherwise disposed of.*

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

When effective.

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

GIFFORD PINCHOT