

Section 3. The expenses incurred by the Insurance Department in making any examination and audit under the provisions of this act shall be ascertained by the department, and shall be certified to the State Workmen's Insurance Board, whereupon the board shall draw its warrant for the payment thereof to the department out of the State Workmen's Insurance Fund. Any amount so received by the Insurance Department shall be paid by it into the General Fund, through the Department of Revenue. The moneys in the State Workmen's Insurance Fund are hereby appropriated for payment of expenses of audits and examinations made under this act.

Expenses of audit.

Appropriation of moneys.

Section 4. This act shall become effective on the first day of June, one thousand nine hundred and thirty-three.

Effective date.

APPROVED—The 1st day of May, A. D. 1933.

GIFFORD PINCHOT

No. 69

AN ACT

Concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto.

CONTENTS

ARTICLE	SECTIONS
I. Preliminary Provisions,	101- 110
II. Classification and Creation of Townships of the Second Class,	201- 240
(a) Classification of Townships,	201
(b) Creation of Townships,	205- 216
(c) Reestablishment of Townships of the Second Class,	225- 226
(d) Officers for New Townships,	235
(e) Certificate of Creation of Townships to Be Furnished to State Departments,	240
III. Township Lines and Boundaries,	301- 307
IV. Election of Officers; Vacancies in Office,	401- 423
(a) General Provisions,	401- 402
(b) Election of Officers,	410- 415
(c) Vacancies in Office,	420- 423

ARTICLE	SECTIONS
V. Township Officers,	501- 594
(a) General Provisions,	501- 504
(b) Township Supervisors, Town- ship Superintendent, and Roadmasters,	510- 521
(c) Township Treasurer,	530- 535
(d) Township Secretary,	540- 542
(e) Township Auditors,	545- 563
(f) Tax Collector,	570- 571
(g) Assessor,	575
(h) Township Solicitor,	580- 582
(i) Township Engineer,	585- 587
(j) Township Police,	590- 594
VI. State and County Associations of Township Officers,	601- 614
(a) County Associations,	601- 604
(b) State Associations,	610- 614
VII. General Powers,	701- 702
VIII. Contracts,	801- 806
IX. Taxation; Finance; Road Fund, .	901- 916
X. Eminent Domain; Assessment of Damages and Benefits, ...	1001-1053
(a) General Provisions Relating to Eminent Domain,	1001-1015
(b) Procedure for the Exercise of Eminent Domain and the Assessment of Damages and Benefits,	1020-1053
XI. Roads, Streets, and Highways, ...	1101-1196
(a) Laying Out Roads under the General Road Law,	1101
(b) Certain Roads Declared to be Public Roads,	1105
(c) Opening and Repairing Roads, Detours, Et Cetera,	1110-1111
(d) Changing, Vacating or Alter- ing Roads by Agreement with Property Owners, ..	1115
(e) Elimination of Curves,	1120
(f) Acquisition of Unobstructed Views at Curves and Inter- sections,	1125
(g) Relocation, Alteration and Vacation of Roads in or near State Parks,	1130-1133
(h) Grading, Paving or Macad- amizing Streets or High- ways upon Petition of Property Owners,	1135-1138
(i) Dedicated Roads, Streets, and Drainage Facilities,	1140-1146

ARTICLE	SECTIONS
(j) Entry on Private Property to Secure Road Material and to Open Ditches and Drains,	1150-1152
(k) Highways Crossing Railroads; Special Uses of Highways,	1155-1156
(l) Guideposts and Index Boards,	1160-1161
(m) Protection of Highways from Snowdrifts,	1165
(n) Grades of Highways,	1170
(o) Trees and Shrubbery within Limits of Highways,	1175-1180
(p) Obstructions and Nuisances,	1185
(q) Opening, Making, Amending and Repairing Highways and Bridges by Contracts with Taxpayers, ...	1190-1196
XII. Boundary Roads and Highways, ..	1201-1225
(a) Opening, Repairing and Improving on Division Line of Townships,	1201
(b) Maintenance of Roads Between Townships and Cities or Boroughs,	1205
(c) Highway, the Centre Line of Which Is the Dividing Line Between Townships and Boroughs or Cities in the Same County,	1210
(d) Highway, the Centre Line of Which Is the Dividing Line Between Townships and Cities in Adjacent Counties,	1215
(e) Improvement of Streets Where More Than One-half of Width is in Township; Assessment of Property outside Limits,	1220
(f) Assessment of Property outside Limits for Street Improvement Where Street Entirely within Township,	1225
XIII. Bridges and Viaducts,	1301-1315
(a) Over Creeks, Rivulets, Gullies, Canals and Railroads,	1301-1302
(b) Over Streams, Railroads and Canals on Township Boundaries,	1305-1307
(c) Maintenance, Repair and Rebuilding of Bridges Built by County,	1310

ARTICLE		SECTIONS
	(d) Effect of Approval of Department of Highways, ..	1315
XIV.	Sidewalks,	1401-1403
XV.	Sewers and Drains,	1501-1541
	(a) Establishing and Constructing Sewer and Drainage Systems; Sewer Connections and Rates; Disposal of Sewage; Assessment of Cost of Construction,	1501-1511
	(b) Contracts with Individuals or Corporations for Construction and Maintenance of Sewer and Drainage Systems,	1515
	(c) Sewers and Drains in Streets or Alleys or over Private Property; Assessment of Cost of Construction According to Benefits,	1520
	(d) Sewers under State and County Highways,	1525-1526
	(e) Connecting with Sewer of Adjacent Municipality, ...	1530-1532
	(f) Acquisition of Sewer Systems,	1535
	(g) Joint Sewers and Drains, ...	1540-1541
XVI.	Water Supply and Waterworks, ..	1601-1612
XVII.	Public Buildings,	1701-1707
XVIII.	Licenses and License Fees,	1801-1813
	(a) Transient Retail Merchants,	1801-1803
	(b) Restrictions,	1811-1813
XIX.	Parks, Playgrounds, Gymnasiums, Public Baths, Swimming Pools, Indoor Recreation Centers, and Forests,	1901-1917
XX.	Actions By and Against Townships,	2001-2006
XXI.	Repeals,	2101

Section 1. Be it enacted, &c., That the laws relating to townships of the second class are hereby amended, consolidated, revised, and changed as follows:

ARTICLE I

PRELIMINARY PROVISIONS

The Second Class
Township Law.

Section 101. Short Title.—This act shall be known, and may be cited, as “The Second Class Township Law.” This act shall take effect on the first day of July, one thousand nine hundred and thirty-three.

Section 102. Definitions.—The word “township” or

“townships,” as used in this act, shall mean a township of the second class, unless the context indicates otherwise.

Section 103. Excluded Provisions.—This act does not include any provisions, and shall not be construed to repeal any acts, relating to—

(a) The procedure for the collection of municipal and tax claims by liens;

(b) The method of incurring or increasing bonded indebtedness;

(c) Election officers and conduct of elections;

(d) Poor districts;

(e) Boards of health;

(f) Public schools and school districts;

(g) Constables;

(h) Justices of the peace;

(i) State roads, State-aid roads, and private roads;

(j) Township reward;

(k) Validations of elections, bonds, ordinances, and acts of corporate officers;

(l) Free non-sectarian libraries.

Section 104. Saving Clauses.—The provisions of this act, so far as they are the same as those of existing laws, are intended as a continuation of such laws and not as new enactments. The repeal by this act of any act of Assembly, or part thereof, shall not revive any act or part thereof heretofore repealed or superseded, nor affect the existence or class of any township heretofore created. The provisions of this act shall not affect any act done, liability incurred, or right accrued or vested, or affect any suit or prosecution, pending or to be instituted, to enforce any right or penalty or punish any offense under the authority of such repealed laws. All resolutions, regulations, and rules, made pursuant to any act of Assembly repealed by this act, shall continue with the same force and effect as if such act had not been repealed. Any person holding office under any act of Assembly repealed by this act shall continue to hold such office until the expiration of the term thereof, subject to the conditions attached to such office prior to the passage of this act.

Section 105. Constitutional Construction.—The provisions of this act shall be severable, and if any of the provisions shall be held to be unconstitutional, such decision shall not affect the validity of any of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

Section 106. Construction of References.—Whenever, in this act, reference is made to any act by title, such reference shall also apply to and include any codification wherein the provisions of the act referred to are substantially reenacted.

Section 107. How Act Applies.—This act shall apply to all townships of the second class within the Commonwealth as now existing or hereafter created, established or reestablished.

Section 108. Saving Clauses Where Class of Township Changed.—Whenever any township of the second class is designated a township of the first class, or whenever any township of the first class is reestablished as a township of the second class, or whenever any township is divided, all liabilities incurred, rights accrued or vested, obligations issued or contracted, and all suits and prosecutions pending or to be instituted to enforce any right or penalty accrued or punish any offense committed prior to such change of class or division, and all resolutions, rules and regulations, shall continue with the same force and effect as if no such change or division had been made.

Section 109. Exception as to Taxation.—This act does not provide a complete system for the assessment and collection of township taxes; but the taxation provisions herein contained shall be construed as supplementary to the general local taxation laws. All acts and parts of acts relating to taxation in townships of the second class, not inconsistent with this act, in force prior to the passage of this act, which are not reenacted or specifically repealed by this act, shall remain in force as to such townships in the same manner as prior to the passage of this act.

Section 110. Legal Advertising.—Whenever, under the provisions of this act, notice is required to be published in one newspaper, such publication shall be made in a newspaper of general circulation, as defined by the Newspaper Advertising Act, approved May sixteenth, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand seven hundred and eighty-four), printed in the township, if there is such a newspaper, and, if not, then in a newspaper circulating generally in such township. If such notice is required to be published in more than one newspaper, it shall be published in at least one newspaper of general circulation, defined as aforesaid, printed, if there be such a newspaper, or circulating generally, as above provided, in the township. When such notice relates to any proceeding or matter in any court, or the holding of an election for the increase of indebtedness, or the issue and sale of bonds to be paid by taxation, such notice shall, also, in counties of the second, third, fourth and fifth classes, be published in the legal newspaper, if any, designated by the rules of court of the proper county for the publication of legal notices and advertisements, unless such publication be dispensed with by special order of court: Provided, however, That auditors' statements, summaries of auditors' statements, or advertisements inviting

proposals for public contracts and for bids for materials and supplies, shall be published only in newspapers of general circulation, defined as aforesaid.

ARTICLE II

CLASSIFICATION AND CREATION OF TOWNSHIPS OF THE SECOND CLASS

(a) Classification of Townships

Section 201. The townships now in existence and those to be hereafter created are divided into two classes. Townships of the first class shall be those having a population of at least three hundred inhabitants to the square mile, which have heretofore fully organized and elected their officers and are now functioning as townships of the first class, or which may hereafter be created townships of the first class in the manner provided by the laws relating to townships of the first class. All townships not townships of the first class shall be townships of the second class. A change from one class to the other shall hereafter be made only as provided by this act, or the laws relating to townships of the first class.

(b) Creation of Townships

Section 205. Manner in Which Townships May Be Created.—The courts of quarter sessions may, upon the presentation of petitions as hereinafter provided, create new townships:

(a) Out of parts of two or more townships of the second class located in the same county;

(b) By the division of a township of the second class into two townships;

(c) By the consolidation of two or more townships of the second class located in the same county.

Section 206. Petitions.—Petitions for the creation of townships, in the manner hereinbefore provided, shall be signed either (a) by the owners of real property representing at least twenty-five per centum of the assessed valuation of the township or each of the townships affected by such creation, division, or consolidation, as the case may be, or (b) by registered voters equal in number to at least twenty-five per centum of the highest total vote cast for candidates for any office in the township or townships affected, as the case may be, at the last preceding municipal election. Such petition shall be sworn to and subscribed by at least three of the signers. (c) Petitions for the consolidation of townships may also be presented when signed by a majority of the supervisors of each of the townships proposed to be consolidated and sworn to and subscribed by at least one supervisor from each such township. Such petitions shall set forth the name of any proposed

new township, and shall specify the reasons for such creation, division or consolidation. Each such petition shall be accompanied by an accurate map or plot prepared by an engineer showing the lines of any new township proposed to be erected out of parts of two or more townships, and the lines of the existing townships as affected by such creation, or the lines of any township and the division line in case where a township is divided, or the lines of the new township where two or more townships are to be consolidated, and the present division lines between such townships. Where natural marks are on such lines, they shall also be shown.

Section 207. Confirmation Nisi of Petition; Notice of Filing.—Upon the presentation of any such petition, the same shall be confirmed nisi and the court shall, by its order, require such notice to be given by the petitioners to the residents and supervisors of the townships affected as it deems proper.

Section 208. Exceptions; Confirmation Absolute of Petition.—Within thirty days after the filing of such petition, any taxpayer of the township or townships affected, as the case may be, may file exceptions to such petition, questioning the sufficiency of the number of signers, or the legality of any signatures, or the accuracy or sufficiency of the map or plot attached thereto. The court, upon the filing of any exceptions, shall fix a day for hearing, of which such notice shall be given as the court may direct. At such hearing, the court shall hear all parties interested and their witnesses. If the exceptions in the opinion of the court are sustained and the court deems the petition or map or plot amendable, it may permit either the petition or the map or plot, or both, to be amended; and when so amended, it shall confirm the same absolutely, but if it shall deem the same not amendable, it shall dismiss the petition.

Section 209. Elections.—When any petition is confirmed absolutely, the court shall order an election held on the question of the creation, division or consolidation of such township or townships, which shall be held on the day of the next general or municipal election occurring at least sixty days after such order of court. Such election shall be held at the regular polling places in the township or townships affected, as the case may be. At any such election all of the qualified electors of the township or townships affected by such creation, division or consolidation shall have the right to vote. The ballot at any such election shall be furnished by the county commissioners, and the question to be placed thereon shall be framed and printed on the ballots as provided by the election laws of the Commonwealth.

Section 210. Notice of Election.—The constable of the township or townships affected, as the case may be, or, if there be no constable, then one of the supervisors designated by the court, shall give at least fifteen days'

notice of the time and place of holding such election by posting not less than six printed handbills in at least six public places in each of such townships. The notice of election shall contain a statement of the township or townships to be affected thereby, whether it is proposed to make a division or a consolidation, or create a new township, and the court may prescribe the form of the notice and include therein such other matters as the circumstances of the individual case may render desirable.

Section 211. Return of Election; Decree.—The election officers, after the polls have been closed, shall count the ballots and certify the number of votes cast for and against such creation, division or consolidation to the clerk of the court of quarter sessions, who shall tabulate and compute the same and lay the result before the court. If it shall appear that a majority of the votes cast in such township, or in each of the townships affected, are in favor of the creation of a new township or the division of a township or the consolidation of two or more townships, as the case may be, the court shall order and decree the new township agreeably to the name and lines set forth in the petition, and the government of the new township shall be organized and become effective on the first Monday of January succeeding such election. If a majority of the votes cast in any such township, or in any of the townships affected, are against the creation, division or consolidation of such township or townships, no further action shall be had upon said proceedings. No new proceeding shall be considered for a period of two years.

Section 212. Boundary Monuments.—All angles and corners in the lines of any such new township, not fixed by public highways, natural boundaries, or monuments, shall be marked by stone monuments placed at such angles or corners unless it is impractical to do so, in which case the court shall direct how the same shall be marked, and, for cause shown, the court may direct other monuments to be placed on said lines. The cost of such monuments and the placing thereof shall be paid by the new township; and it shall be the duty of the supervisors thereof to cause said monuments to be put in place not later than one year after the new township is formed.

Section 213. Classification of Old and New Townships.—The parts of a township remaining after the division of a township, or the parts remaining of townships out of which parts have been taken for the creation of a new township, shall remain townships of the second class. The new township created shall also be a township of the second class, unless and until by subsequent proceedings, in accordance with laws relating to townships of the first class, and having the required population, it shall be created a township of the first class.

Section 214. Costs.—When a new township is created as hereinbefore provided, the cost of the proceedings shall be paid by the new township, and where any petition is dismissed or a majority of the electors of any one or more townships shall vote against the creation, division or consolidation of any such township, the cost of the proceedings shall be paid by the petitioners.

Section 215. Property Rights and Liabilities Where Townships Consolidated.—After the consolidation of two or more townships, the rights, privileges and franchises of each of the townships, and all property, real, personal and mixed, and all debts due on whatever account, and other things in action belonging to each of such townships, shall be vested in the new township. The title to real estate vested in either of such townships shall not revert or be in any way impaired by reason of such consolidation. All rights of creditors or liens shall be preserved, and all debts and liabilities of either of such townships shall attach to such new township and be in force against it.

Section 216. Adjustment of Indebtedness When Township Created or Divided.—(a) Where any township is created out of parts of two or more townships, or where a township is divided, the supervisors of the new township and of the existing township or townships affected shall make a just and proper adjustment and apportionment of all property, both real and personal, including funds and taxes, as well as indebtedness, if any, to and between the new township and the old township or townships. In making such adjustment and apportionment of the property and indebtedness, the new and the old township or townships shall be entitled respectively to share in a division of the property, indebtedness, funds and taxes in proportion that the assessed valuation of the land or lands remaining in the township or townships bears to the assessed valuation of the land in the new township taken from such township or townships. The adjustment and apportionment, if made, shall be reduced to writing and duly executed and acknowledged by the supervisors of the townships affected, and shall be filed in the office of the clerk of the court of quarter sessions of the county.

(b) In case the supervisors of such townships cannot make such amicable apportionment and adjustment of real property and indebtedness within six months after the election for the creation of such townships, then any one or more supervisors of any of the townships affected may present a petition to the court of quarter sessions of the county, setting forth the facts. Whereupon, the court shall appoint three disinterested commissioners, taxables of the county but not residing in any of the townships affected, who shall give due notice to the supervisors of all of the townships affected and shall hold hearings and make a report to the court, making

an apportionment and adjustment of all the property, funds and taxes, as well as indebtedness to and between the new township and the existing township, stating the amount of indebtedness that shall be assumed by the new township and the existing township or townships.

(c) The commissioners shall give at least five days' notice of the filing of their report to the supervisors of the townships interested. Unless exceptions are filed thereto within thirty days by any township, the same shall be confirmed by the court absolutely.

(d) Any sum awarded by the report to a township shall be a legal and valid claim in its favor against the other townships charged therewith. Any property, real or personal, given and adjudged to any township, shall be the property of the township to which it is given and adjudged.

(e) The commissioners shall be allowed ten dollars for each day actually spent by them in the performance of their duties, together with their actual necessary expenses. All costs and expenses of such petitioning shall be apportioned, by the court, to and between the townships affected as it shall deem proper.

(f) In case exceptions are filed to the report of such commissioners, the court shall dispose of the same, taking testimony if deemed advisable, and the decision of the court thereon shall be final and binding on the townships unless an appeal is taken within thirty days to the Superior or Supreme Court as in other cases.

(c) Reestablishment of Townships of the Second Class

Section 225. Because of Loss of Population.—Townships of the first class no longer having a population of three hundred to the square mile may be reestablished as townships of the second class, in the manner provided by laws governing townships of the first class.

Section 226. By Vote of Qualified Electors.—A township of the first class may, irrespective of population, be reestablished a township of the second class in the manner hereinafter provided.

The board of commissioners of such township on its own initiative may, or within fifteen days after the receipt of a petition signed by at least twenty-five per centum of the qualified electors of such township shall, pass a resolution and record it on its minutes, submitting the question, of whether such township of the first class shall be reestablished a township of the second class, to the qualified electors of such township.

At the general or municipal election occurring at least ninety days after the passage of such resolution, the question, whether such township of the first class shall be reestablished a township of the second class, shall be submitted to the voters of the township; and the county commissioners shall cause to be printed, on separate bal-

lots to be used in such township at such election, a proper question framed in accordance with the election laws of the Commonwealth.

The election officers shall compute the votes cast at the election and make return thereof to the clerk of the court of quarter sessions of the county wherein such township is situate, who shall compute the same and certify the result thereof to the county commissioners and the board of township commissioners of such township. If a majority of the votes cast at any such election shall be in favor of the reestablishment of such township as a township of the second class, the government of the township of the second class shall be organized and become effective on the first Monday of January next succeeding such election, at which time the terms of the officers of the township of the first class shall cease and terminate, and the officers appointed by the court for such township, as hereinafter provided, shall take office. If a majority of the votes cast at any such election shall be in favor of remaining a township of the first class, no further proceeding shall be had for a period of two years after which proceedings de novo may be had.

(d) Officers for New Townships

Section 235. Whenever a new township is created out of parts of two or more townships, or by the division of a township or by the consolidation of townships, or as the result of the annulment of the charter of a borough, or when a township is reestablished, the court of quarter sessions shall appoint the elective officers for the new township, and fix the polling place or places in such new township. The officers so appointed shall hold their offices until the first Monday of January following the next municipal election occurring at least ninety days after such appointments. At such municipal election, an assessor and a tax collector shall be elected for regular four-year terms, if such election occurs in the year when such officers are elected for regular terms, and if not, then such officers shall be elected for terms of two years each and their successors shall be elected for four-year terms. At said first municipal election, one supervisor and one auditor shall be elected for terms of six years each, one supervisor and one auditor for terms of four years each, and one supervisor and one auditor for terms of two years each. All such officers shall take office on the first Monday of January next following their election.

(e) Certificate of Creation of Townships to Be
Furnished to State Departments

Section 240. When a township of the second class is created or reestablished, the clerk of the court of

quarter sessions shall certify such creation or reestablishment to the Secretary of Internal Affairs of the Commonwealth. The clerk shall be allowed a fee of one dollar for his services, to be paid as part of the costs of the proceedings.

The clerk of the court of quarter sessions shall also certify to the State Department of Highways the creation or reestablishment of all such townships within thirty days after the establishment of such township. For each such certificate furnished, the clerk shall receive a fee of one dollar, to be paid by the State Treasurer upon warrant of the Auditor General. The failure or neglect of any clerk to furnish such certification to the Department of Highways shall be deemed a misdemeanor, and, upon conviction, such clerk shall be sentenced to pay a fine of not more than fifty dollars.

ARTICLE III

TOWNSHIP LINES AND BOUNDARIES

Section 301. Center Line of Navigable Stream as Boundary.—Whenever any township is bounded by the nearest margin of any navigable stream, and the opposite township, borough, or city, as the case may be, is also bounded by the nearest margin of the same stream, the middle of such stream shall be the boundary between such townships or township and any other borough or city. Nothing contained in this section shall be construed to repeal any local or special law providing to the contrary.

Section 302. Petition to Alter or Ascertain Township Lines and Boundaries.—The courts of quarter sessions may, upon the presentation of a petition, (a) alter the lines of two or more adjoining townships so as to suit the convenience of the inhabitants thereof; (b) cause the lines or boundaries of townships to be ascertained and established; and (c) ascertain and establish disputed lines and boundaries between two or more townships or between townships and cities or boroughs. When any such petition is presented, the court may require the petitioners to file a bond in a sufficient sum to secure the payment of all costs of the proceeding.

Section 303. Appointment and Report of Commissioners.—Upon application by petition to the court for any of the purposes set forth in the last preceding section, the court shall appoint three impartial citizens, one of whom shall be a civil engineer, to inquire into the prayer of the petition. After having given notice to parties interested as directed by the court, the commissioners shall hold a hearing and view the said lines or boundaries; and they, or any two of them, shall make a plot or draft of the lines and boundaries proposed to be

altered or ascertained and established if the same cannot be fully designated by natural lines or boundaries. The commissioners, or any two of them, shall make report to the court, together with their opinion of the same. Upon the filing of any such report, the same shall be confirmed nisi.

Section 304. Exceptions and Procedure.—Exceptions to any such report may be filed by any person interested within thirty days after the filing of the report, and the court may thereupon fix a day for the hearing of such exceptions, of which hearing such notice shall be given as the court shall direct. After hearing, the court shall have power to sustain such exceptions or to dismiss them and confirm the report, or refer the report back to the same or new commissioners with like authority to make another report, on which like legal proceedings may be had. Where no exceptions are filed within thirty days after the filing of the report, the court shall confirm the same absolutely. When any report is confirmed absolutely, the court shall enter a decree altering or ascertaining and establishing the lines and boundaries as shown in said report.

Section 305. Monuments.—Whenever any such township line or boundary is altered or ascertained and established, the court shall cause the same to be marked with stone monuments placed at intervals not exceeding fifteen hundred feet.

Section 306. Pay of Commissioners, Civil Engineer, and Chaincarriers; Costs.—The pay of commissioners appointed to alter or ascertain and establish township lines shall be ten dollars, the pay of the civil engineer shall be twenty dollars, and the pay of chaincarriers shall be five dollars, for each day necessarily employed, and five cents per mile for each mile necessarily traveled in the discharge of their duties. The court shall by its order provide how the costs and expenses of any such proceeding, including the furnishing and placing of monuments, shall be paid, and may assess them against any township and/or municipalities interested.

Section 307. Adjustment of Indebtedness.—Whenever the boundaries of any township have been altered or ascertained and established upon application of the supervisors, commissioners, or the authorities of any school district or poor district, the court of common pleas, sitting in equity, may adjust the taxes, debts and expenses for township, municipal, poor, and school purposes between the townships, municipalities, poor, and school districts affected.

ARTICLE IV

ELECTION OF OFFICERS; VACANCIES IN OFFICE

(a) General Provisions

Section 401. Township Officers to Be Electors.—No person shall be eligible to any township office unless he is an elector of the township for which he is chosen.

Section 402. Officers to Be Elected.—The electors of each township shall elect (a) three township supervisors, (b) one township assessor, (c) three township auditors, and (d) one tax collector.

(b) Election of Officers

Section 410. Supervisors.—At each municipal election, the qualified electors of each township shall elect one township supervisor to serve for a term of six years from the first Monday of January next following his election.

Section 411. Auditors.—At each municipal election, the qualified electors of each township shall elect one township auditor to serve for a term of six years from the first Monday of January next following his election.

No auditor shall at the same time hold any other elective or appointive township office.

Section 412. Assessor.—At the municipal election in the year one thousand nine hundred and thirty-three, and at the municipal election every four years thereafter, the qualified electors of each township shall elect one township assessor to serve for a term of four years from the first Monday of January next following his election.

Section 413. Election Assessors Saved.—The provisions of the preceding section, relating to the election of assessors, shall not repeal nor affect the provisions of any act providing for the election of assistant or registry assessors for the performance of duties relating to elections, nor authorize the election of assessors for taxation purposes in counties having boards for the assessment and revision of taxes.

Section 414. Tax Collector.—At the municipal election in the year one thousand nine hundred and thirty-three, and at the municipal election every four years thereafter, the qualified electors of each township shall elect one tax collector to serve for a term of four years from the first Monday of January next succeeding such election.

Section 415. Temporary Election Schedule.—Notwithstanding the provisions of preceding sections relating to the terms of township officers and the dates when such terms shall commence, it is hereby provided that all tax collectors and assessors elected in the year one thousand nine hundred and thirty-three shall com-

mence their respective terms of office on the first Monday of December, one thousand nine hundred and thirty-three, and continue in office until the first Monday of January, one thousand nine hundred and thirty-eight. The supervisor and auditor elected in the year one thousand nine hundred and thirty-three shall commence their respective terms of office on the first Monday of December, one thousand nine hundred and thirty-three, and continue in office until the first Monday of January, one thousand nine hundred and forty. The supervisor and auditor elected in the year one thousand nine hundred and thirty-five shall commence their respective terms of office on the first Monday of December, one thousand nine hundred and thirty-five, and continue in office until the first Monday of January, one thousand nine hundred and forty-two. The supervisor and auditor elected in the year one thousand nine hundred and thirty-seven shall commence their respective terms of office on the first Monday of December, one thousand nine hundred and thirty-seven, and continue in office until the first Monday of January, one thousand nine hundred and forty-four.

The purpose of the schedule in this section and its interpretation shall be to temporarily modify the preceding sections relating generally to the terms of office and dates when such terms shall commence in townships; such terms under laws in force prior to the passage of this act commencing and ending on the first Monday of December.

(c) Vacancies in Office

Section 420. Supervisors.—If the electors of any township shall fail to choose a township supervisor, or if any person elected to such office shall neglect or refuse to serve therein, or if a vacancy shall occur in the office by death, resignation, or otherwise, the two remaining supervisors may appoint a successor to fill the office for the unexpired term. When a vacancy is so filled, the supervisors shall, within fifteen days thereafter, certify such appointment to the clerk of the court of quarter sessions.

If the two remaining supervisors, in the event of a vacancy as aforesaid, shall be unable to agree on such appointment for a period of thirty days after such vacancy occurs, the court of quarter sessions shall, upon the presentation of a petition signed by a supervisor and not less than ten voters who are owners of real estate in the township, appoint a person to fill the vacancy for the unexpired term.

Section 421. Auditors.—When a vacancy occurs in the office of township auditor in any township by reason of death, resignation, removal from the township, or otherwise, the court of quarter sessions shall, upon the petition of electors, appoint a suitable person to fill such

vacancy for the unexpired term of the person whose place he is appointed to fill.

Section 422. Assessor.—Vacancies in the office of assessor in townships shall be filled in the manner provided by law.

Section 423. Tax Collector.—If the electors of any township of the second class shall fail to choose a tax collector, or if any person elected to such office shall fail to give the required bond and take the required oath, or if a vacancy shall occur in the office by death, resignation, or otherwise, the county commissioners, upon presentation of a petition of any citizen who is a resident of the township, setting forth the facts, shall appoint a resident of the township to fill the vacancy for the unexpired term of the person whose place he is appointed to fill or a corporation duly qualified and legally authorized to transact a fiduciary business in the Commonwealth of Pennsylvania and whose principal place of business is located in the county where said township is located.

If a corporation be so appointed, it shall give such bond as the county commissioners may fix, to be approved by the court of quarter sessions.

In cases when the person elected to the office shall fail to qualify, the county commissioners, before making the appointment, shall declare the office vacant.

Whenever a vacancy exists in the office of tax collector and no person resident within the township can be found within thirty days to accept the appointment to fill such vacancy, the county commissioners may appoint the county treasurer as tax collector.

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 refuse to accept the appointment, the county commissioners may appoint any suitable resident of the county to perform the duties of tax collector for the unexpired term.

ARTICLE V

TOWNSHIP OFFICERS

(a) General Provisions

Section 501. Oath of Office.—Every person elected or appointed to any township office in any township shall, before entering upon the duties of his office, take and subscribe an oath or affirmation before some person having authority to administer oaths, to support the

Constitution of the United States and of this Commonwealth, and to perform the duties of his office with fidelity. A copy of such oath or affirmation shall, within ten days thereafter, be filed with the township secretary.

Section 502. Bonds.—When any officer or employe of any township is required to give bond for the faithful performance of his duties, and such bond is required to be executed by a surety company, the township may pay the premium on such bond.

Section 503. Penalty for Failure to Perform Duties.—If any township officer refuses or neglects to perform his duties, the court of quarter sessions, upon complaint in writing by twenty-five citizens, owners of real estate residing in the township or district, may issue a rule upon such officer to show cause why his office should not be declared vacant and another appointed in his stead. Such rule shall be made returnable not less than two weeks from its date of issue. Upon hearing, and proof that the facts alleged in the complaint are true, the court may declare the office vacant and appoint another in his stead, to hold office during the term of the officer deposed.

Section 504. Road Complaints.—If such complaint shall allege that the public roads and highways of any township are not maintained in accordance with law, the court may appoint three persons, who shall examine said highways and report to the court their findings. In all such cases the complainants shall first enter security, in such sum as the court may fix, to pay all costs.

(b) Township Supervisors, Township Superintendent,
and Roadmasters

Section 510. Supervision of Road Affairs.—The general supervision of road affairs in every township shall be in the hands of three qualified electors of the township, who shall be styled township supervisors.

Section 511. Organization Meeting; Appointment of Secretary and Treasurer.—The supervisors of each township shall meet, at a convenient time and place, on the first Monday in January of each year. The township supervisors shall organize as a board by electing one of their number as chairman. The board shall appoint a treasurer and a secretary, who shall be the same person, and who may or may not be a member of the board, except where the board selects a trust company or a banking institution to act as treasurer, in which case it may elect an individual as secretary.

Section 512. Monthly Meetings; Quorum, Rent and Expenses.—The township supervisors shall meet for the transaction of business at least once each month, at a time and place to be fixed by the board, but they shall not be paid for more than sixteen meetings in any one year. Two members shall constitute a quorum. Neces-

sary expenses incurred in such meetings, including office rent, stationery, light and fuel, shall be paid out of the township road funds.

Section 513. Minutes and Records.—The board of township supervisors shall keep minutes of its proceedings, and such other books as they may find necessary in the performance of their duties. All such books shall be open for the inspection of any taxpayer or any representative of the Department of Highways at all reasonable times, and shall be submitted to the township auditors when they meet to audit the accounts of the treasurer and other township officers. The township supervisors shall deliver such books, papers, and accounts to their successors.

Section 514. Road Districts; Superintendents and Roadmasters.—The board of township supervisors, immediately after their organization, shall divide the township into one or more road districts. They shall employ a superintendent for the entire township or a roadmaster for each district. Township supervisors may require such superintendents or roadmasters to give bond, with approved security, for the faithful performance of their duties. The superintendent or roadmasters shall be subject to removal by the board of supervisors. The supervisors shall fix the wages to be paid, either per hour, per day, per week, semi-monthly or monthly, to the superintendent or roadmasters and laborers for work on the roads and bridges.

This section shall not prohibit the township supervisors from being employed as superintendents or roadmasters. In such case they shall not be required to employ a superintendent or roadmasters.

No roadmaster or superintendent shall be the husband, father, brother, son, stepson, father-in-law or son-in-law of a township supervisor.

Two or more townships may join and appoint the same person as superintendent.

Section 515. Compensation of Supervisors.—Supervisors shall receive from the township road funds, as compensation, not less than two dollars and fifty cents nor more than four dollars for each meeting which they attend. The amount of the compensation for attending meetings shall be determined by the township auditors. The township auditors shall also allow to the supervisors reasonable compensation for making a semi-annual inspection of the roads and bridges. The compensation of supervisors, when overseeing or working on roads, shall be fixed by the township auditors, and shall be not less than three nor more than six dollars per day; but no supervisor shall receive compensation as a superintendent or roadmaster for any day he receives compensation for attending a meeting of supervisors, unless such meeting is held during the nighttime.

Section 516. Powers and Duties of Supervisors,

Township Superintendents, and Roadmasters.—The township supervisors, or the supervisors acting as superintendent or roadmasters, shall—

(a) Have the general care and superintendence of the improvement of the highways and bridges in the township, except as otherwise specially provided.

(b) Cause such highways and bridges to be kept in repair and reasonably free from all obstructions, and give the necessary directions therefor.

(c) Inspect all highways and bridges during the months of April and October of each year.

(d) Divide the township into as many sections as may be necessary for the maintenance and repair of the highways and the opening of highways obstructed by snow.

(e) Employ or hire such persons, teams and implements as may be necessary for the maintenance and repair of highways and bridges, and the removal of obstructions caused by snow, and provide for the organization and supervision of the persons so employed, and work on the roads themselves when directed to do so by the board of supervisors. Records shall be kept, and reports made and filed, giving the names of persons employed, including supervisors, superintendent or roadmasters, dates on which work was done, with compensation paid to each person and the capacity in which he is employed.

(f) Construct and keep in repair all sluices and culverts, and keep the waterways, bridges and culverts open.

(g) Cause loose stones lying in the beaten track of every highway to be removed. Stones so removed shall be conveyed to some place from which they will not work back or be brought back into the track by other implements used in repairing or maintaining such highways.

(h) Attend road meetings and conventions when directed to do so by the board of supervisors.

(i) Perform such other duties and have such other powers as may be imposed or conferred by law or the rules and regulations of the Department of Highways.

The roadmasters or superintendent or supervisors, acting in either capacity, shall—

(j) Report monthly to the board of supervisors, which report shall contain the matter in the form to be prescribed by the Department of Highways.

(k) Inspect all highways and bridges at such times as the township supervisors shall direct, except during the months of April and October.

(l) When authorized to do so by general or special order of the township supervisors, to do or cause to be done all work necessary to carry out the responsibilities imposed upon the township supervisors by sub-sections (a), (b), (e), (f), (g) and (i) of this section.

Section 517. Road Contracts.—The board of township supervisors may make a contract for the improvement and keeping in repair of not more than ten miles

of road. No such contract shall extend over a period of more than four years, nor shall it be given unless approved of and signed by at least two members of the board of township supervisors. Every contractor for road work shall give bond for the amount of such contract, and sign specifications furnished by the township supervisors for the building and care of such contract roads.

Section 518. Annual Reports to State Department of Highways.—The board of township supervisors shall annually, on or before the first day of February in each year, make a sworn statement to the State Department of Highways, on blanks furnished to them by the department, of the whole amount of tax levied during the preceding year for road purposes, and the total amount of road taxes collected during the year. They shall specify in such report the amount expended for maintenance or repairs of roads, for opening and building new roads and for macadamizing or otherwise permanently improving roads, the number of miles of roads thus made, and the total number of miles of township roads in the township. Such report shall also contain the names and addresses of the chairman, members, and secretary and treasurer of the board, and such other matters and things as the State Department of Highways may require.

Section 519. Applications for County Road Aid.—Whenever the owners of the majority of the assessed valuation of real property within any township desire any principal road or highway within the township to be improved and maintained at the joint expense of the county and township, they may petition the supervisors of the township for said improvement, and require them to make application to the county commissioners for such improvement and maintenance in accordance with the provisions of existing law.

In all cases where the township supervisors refuse to act upon, or unduly delay action on, any petition for the improvement and maintenance of any road or highway, as herein provided, any citizen taxpayer of the township or county may, by petition, present the facts of the matter to the court of quarter sessions, requesting the court to order such action thereon as the case may require. If after due hearing had before said court it shall appear that the truth of the matters alleged in the petition are sustained, the court shall make an order directing the township supervisors to forthwith act upon said application or applications, and that the said application or petition for the improvement be forthwith forwarded to the county commissioners.

Section 520. Penalty; Interest in Contracts and Purchases.—It is unlawful for any township supervisor, superintendent, or roadmaster to be interested, directly or indirectly, in any purchase made or contract relating

to roads and bridges, except as provided for in this act, or to furnish any materials therefor. Any such person knowingly violating the provisions of this section shall be guilty of a misdemeanor. Upon conviction thereof, any such person shall be sentenced to pay a fine not exceeding five hundred dollars (\$500), or to be imprisoned for a term not exceeding six months, or both, and shall forfeit his office.

Section 521. Penalty; Violation of Act Generally.—Any township supervisor, township superintendent, roadmaster, or contractor, employed to work on the roads, bridges, and highways of any township, who shall violate any of the provisions of this act, other than those for the violation of which specific penalties are provided, or who shall fail, neglect, or refuse to carry out the provisions of this act, shall, upon conviction in a summary proceeding, be sentenced to pay a fine of not more than fifty dollars. All such fines shall be paid to the township treasurer for the use of the road fund.

(c) Township Treasurer

Section 530. Bond.—The treasurer appointed by the board of township supervisors, if an individual, shall give bond, with at least two sufficient sureties or a surety company to be approved by the auditors of the township, conditioned that the treasurer shall well and truly account for and pay over all moneys collected or received for the township, and all moneys paid by the State and received by him, only upon a written order signed by two members of the board of supervisors; for the delivery to his successor in office of all books, papers, and documents; for the payment to him of any balance of money belonging to the township that may remain in his hands; and for the faithful performance of the duties of his office.

Section 531. Compensation.—The township treasurer shall receive, as compensation for his services, a certain percentage on all moneys received and paid by him, which rate shall be settled by the supervisors of the townships, with the approbation of the township auditors.

In no case shall the combined amount paid to the secretary and treasurer exceed two per centum of the money paid out by the treasurer, except when the amount would be less than ten dollars (\$10.00); and the calculation of such maximum compensation shall not include any percentage upon money paid out by the treasurer for the repayment of loans, notes, certificates, or other evidences of indebtedness, or other borrowed moneys.

Section 532. Duties.—The township treasurer shall receive all moneys due the township and deposit the same promptly upon receipt thereof in a bank, banking

institution, or trust company in the name of the township. He shall keep distinct accounts of all sums received from taxes and other sources, which accounts shall at all times be open to the inspection of the supervisors of the township. He shall pay out all moneys received by him only on orders drawn by the supervisors of the township. All orders shall be on blanks prepared and furnished by the State Department of Highways. He shall annually state his accounts, and lay the same, together with the vouchers, before the township auditors for settlement.

Section 533. Use of Special Funds; Penalty.—Whenever any moneys are collected in or received by any township for any special purpose, and are paid into the hands of the treasurer of such township, it shall be unlawful for such treasurer to apply such moneys, or any part thereof, to any purpose other than that for which such moneys were collected. Every such misapplication shall be a misdemeanor. Upon conviction of such offense, the treasurer shall be punished by a fine of not less than the amount so misapplied, or by imprisonment for not less than three months and not more than one year.

Section 534. Penalty for Failure to Perform Duties.—If any township treasurer shall neglect or refuse to perform any of the duties of his office, upon conviction in a summary proceeding, he shall be fined in a sum not exceeding one hundred dollars, and shall be disqualified from holding the office.

Section 535. Depositories of Township Funds.—The township supervisors may, on the first Monday of January of each year, or as soon thereafter as is practicable, designate, by resolution, a depository or depositories for township funds. Such designation shall be valid for a period of one year or until such time as another depository or other depositories shall be designated by similar action of the township supervisors.

Such depository or depositories shall be banks, banking institutions, or trust companies located in the Commonwealth.

The township treasurer shall, upon the designation and qualification of such depository or depositories, immediately transfer thereto the township funds, and shall thereafter keep such deposits solely in such depository or depositories in the name of the township.

No township treasurer, complying with the provisions of this section, nor his surety or sureties, shall be chargeable with losses of township funds caused by the failure or negligence of such depository or depositories.

(d) Township Secretary

Section 540. Duties and Compensation.—The secretary in each township shall be clerk to the board of

supervisors. He shall keep a record of the proceedings of said officers, and shall receive such compensation therefor as shall be fixed by the township auditors. The combined amount paid to the secretary and treasurer shall not exceed two per centum of the money paid out by the treasurer, except where the same would amount to less than ten dollars (\$10.00); and the calculation of such maximum compensation shall not include any percentage upon moneys paid out by the treasurer for the repayment of loans, notes, certificates, or other evidences of indebtedness, or other borrowed moneys.

Section 541. Books Furnished by Department of Highways.—The secretary shall provide a suitable book or books for the purpose of entering therein all matters of which he is required to keep a record. Such books shall be furnished by the State Department of Highways.

Section 542. Books Open to Inspection.—The minute book and other records and documents of every township shall be open to the inspection of any taxpayer thereof, his, her or its agent, upon request therefor.

(e) Township Auditors

Section 545. Meeting; Duties; Quorum; Surcharges; Compensation.—The auditors of townships shall meet annually, on the day following the day which is fixed by this act for organization of the township supervisors; and shall audit, settle, and adjust the accounts of the supervisors, superintendents, roadmasters, treasurer, and tax collector of the township. Two auditors shall constitute a quorum.

Any officer, whose act or neglect has contributed to the financial loss of any township, shall be surcharged by the auditors with the amount of such loss.

Each auditor shall receive five dollars per diem for each day necessarily employed in the duties of his office, to be paid out of the funds of the township.

Section 546. Subpœnas; Oaths; Perjury.—The auditors of each township may issue subpœnas to obtain the attendance of the officers whose accounts they are required to adjust, their executors and administrators, and of any persons whom it may be necessary to examine as witnesses, and to compel their attendance, by attachment, in like manner as any court of common pleas may in cases pending before them, and may also compel the production of all books, vouchers, and papers relative to such accounts. Such subpœna and attachment shall be issued by a justice of the peace and be served by a constable or auditor of the township.

The auditors of each township may administer oaths and affirmations to all persons brought or appearing before them, whether accountants, witnesses, or otherwise.

All persons guilty of swearing or affirming falsely on such examination shall be guilty of perjury.

Section 547. Completion, Publication and Filing of Auditors' Statement.—The auditors shall complete their audit, settlement, and adjustment within as short a time as possible. They shall, within ten days thereafter, publish, by advertisement in at least one newspaper of general circulation printed in the township or county, or by posting at least five copies in public places in the township, a concise itemized statement of the receipts and expenditures of the several officers for the preceding fiscal year. They shall also, within ten days thereafter, file a copy of such statement with the secretary, and another copy of such statement with the clerk of the court of quarter sessions. When any two offices are exercised by the same person, only one statement shall be required.

Section 548. Cancelling Orders.—The auditors shall cancel all orders and vouchers presented to them, which they find have been paid, by writing the word "audited" on the face thereof.

Section 549. Penalty for Failure to Perform Duty.—Any auditor neglecting or refusing to comply with the preceding provisions of this article shall pay a penalty of one hundred dollars, to be recovered by summary proceeding, upon the complaint of any taxpayer. Any penalty recovered shall be paid into the treasury of the township.

Section 550. Employment and Compensation of Attorney.—The auditors, in case of a disagreement with any officials or board of officials whose accounts they are required to audit, may employ an attorney. Such attorney shall not be employed until reasonable effort to reach an agreement has been made, and only after notice of their intention so to do has been given to said official or board of officials. The compensation for such attorney shall be fixed by the auditors, and shall not exceed the sum of ten dollars per day, nor total in any case more than thirty dollars, unless when an appeal is taken to the court, in which case the court shall fix the additional compensation for the attorney. The compensation for said attorney shall be paid out of the township treasury by a warrant drawn by the auditors upon the treasurer of the township.

Section 551. Balances Due to Be Entered as Judgments.—Any balance, in any report of the auditors, against any officer of the township shall constitute a surcharge against such officer, as fully as if expressly stated in said report to be a surcharge, and the amount of any balance, and of any express surcharge, if unappealed from within thirty days, shall be entered by the prothonotary as a judgment against such officer and in favor of the township. The auditors shall direct the clerk of the court of quarter sessions to certify the

amount of every balance or surcharge contained in any such report, from which no appeal has been taken, to the court of common pleas for entry thereof by the prothonotary as a judgment.

Section 552. Collection of Surcharge and Charges by Taxpayers; Bond.—Any auditor or taxpayer of the township may enforce the collection thereof for the benefit of the township, by action or execution, upon filing in the court of common pleas a bond (in the case of a taxpayer), with one or more sureties, conditioned to indemnify the township from all costs which may accrue in the proceedings undertaken by such taxpayer, subject, however, to all rights of appeal from the report of auditors hereinafter granted.

Section 553. Appeals from Report.—The township, or any taxpayer thereof on its behalf, or any officer whose account is settled or audited by the township auditors, may appeal from any settlement or audit of the township auditors to the court of common pleas within thirty days after the settlement has been filed in the court of quarter sessions.

Section 554. Taxpayer's Appeal; Bond.—No appeal by a taxpayer or officer shall be allowed unless the appellant shall enter into recognizance to prosecute the same with effect, and to pay all costs accruing thereon, in case, if the appellant be a taxpayer, he shall fail to obtain a final decision more favorable to the township than that awarded by the auditors, or, in case the appellant be an officer, he shall fail to obtain a final decision more favorable to the officer than that awarded by the auditors.

Section 555. Intervention by Taxpayers; Bond.—Whenever an appeal has been taken from the report of the auditors by the township, or by any person charged or surcharged in such report with any sum of money, any taxpayer of the township may intervene in such appeal, and either prosecute the same on its behalf, or defend it against the appeal of the person so charged. No taxpayer shall intervene unless he shall file in the court of common pleas a bond, with one or more sufficient sureties, conditioned to indemnify the township against all costs accruing by reason of such intervention.

Section 556. Consolidation of Appeals.—When more than one appeal from the report of the auditors is taken, whether by the township, an officer or officers thereof, or by a taxpayer or taxpayers, the court shall, upon petition of any party interested, direct the several appeals to be disposed of in a single proceeding.

Section 557. Testimony and Argument.—Any person interested may order the appeal upon the argument list, and evidence may be taken before any person authorized to administer oaths, upon rule for that purpose served upon the opposite party.

Section 558. Framed Issues.—Whenever any matter

of fact is in dispute, the court of common pleas is authorized to frame an issue for the trial thereof.

Section 559. Report; Prima Facie Evidence; Burden of Proof.—The accounts of the officer or officers in question may be investigated de novo. The figures and facts found and stated by the auditors in their report of audit shall be taken as prima facie correct as against any such officer, and the burden shall be upon each officer, whose accounts are in question, to establish the validity of the credits which he claims.

Section 560. Findings; Judgment.—After hearing, the court shall file its finding of fact and law, and enter judgment in accordance therewith, and the judgment so entered may be enforced by any appropriate proceedings by the party prevailing.

Section 561. Costs.—In all cases of appeal from the report or audit of township auditors to the court of common pleas, the costs shall abide the event of the suit as in other cases.

Section 562. Appeals from Lower Courts.—Any person interested may except to the rulings of the court, and may appeal therefrom to the Superior or Supreme Court as in other cases.

Section 563. Counsel Fees.—When an appeal is taken from the township auditors' report or settlement of the account of any township officer, and such appeal results favorably to the appellants in such a manner that money is recovered for any township, the court hearing such appeal shall make an order to pay a counsel fee, which it deems just and reasonable to the counsel representing such appeal, out of the funds so recovered.

(f) Tax Collector

Section 570. Powers, Duties and Liabilities.—The tax collector of townships shall collect all county, township, school, poor and other taxes levied within townships by authorities empowered to levy taxes. He shall, in addition to the powers, duties and responsibilities enumerated in this act, have all the powers, perform all the duties, be subject to all the obligations and responsibilities, as are now vested in, conferred upon, or imposed upon, collectors of the several classes of taxes hereinbefore mentioned.

Section 571. Oath and Bond.—The collector of taxes of townships shall, before he enters upon the duties of his office, take and subscribe an oath of office and file the same in the office of 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 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 condi-

tion of the bond shall be that the 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. This bond does not cover the collection and payment over of school taxes. 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 county commissioners 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.

(g) Assessor

Section 575. The assessors of townships shall have all the powers, perform all the duties, be subject to all the obligations and responsibilities, and receive the compensation as is provided for by existing laws relating to taxation.

(h) Township Solicitor

Section 580. Election.—The board of supervisors, on the first Monday of January in any year, or as soon thereafter as practicable, may elect, by a vote of a majority of the members, and fix the compensation of one person learned in the law, who shall be styled the township solicitor, and who shall serve for the term of one year.

Section 581. Solicitor to Have Control of Law Matters.—The law matters of the township shall be under superintendence, discretion, and control of the township solicitor, and no official or official body of the township, except as herein otherwise provided, shall employ an additional counsel without the assent or ratification of the board of supervisors.

Section 582. Duties of Solicitor.—The township solicitor shall prepare such bonds, obligations, contracts, leases, conveyances and assurances to which the township may be a party, as may be directed by resolution; he shall commence and prosecute all actions brought by the township for or on account of any of the estates, rights, trusts, privileges, claims, or demands, as well as defend all actions or suits against the township, or any officer thereof, wherein or whereby any of the estates, rights, privileges, trusts, ordinances, or accounts, of the township, may be brought in question before any court in the Commonwealth, and shall do every professional act incident to the office which he may be authorized or required to do by the board of supervisors or by any resolution. He shall, whenever required, furnish the board of supervisors, or any of them, with his opinion in writing upon any question of law which may be submitted by any of them in their official capacities.

(i) Township Engineer

Section 585. Election of Township Engineer.—The township supervisors may, at any time, appoint, by a vote of a majority of them, a township engineer who shall be a registered civil engineer and fix his compensation.

Section 586. Duties; Preparation of Plans.—The township engineer shall perform such duties as the township supervisors shall prescribe as to the construction, reconstruction, maintenance and repair of all streets, roads, pavements, sewers, bridges, culverts, and other engineering work. He shall prepare plans, specifications and estimates of all such work undertaken by such township, and shall, whenever required, furnish the township supervisors with reports, information or estimates on any township engineering work, or on questions submitted by any of them in their official capacity.

Section 587. Certificate of Commencement and of Completion of Municipal Improvements.—Where a township engineer is employed, he shall, immediately after the completion of any municipal improvement, the cost of which, in whole or in part, is to be paid by the owners of the abutting property, make certificate in which he shall state the day or time on which the particular improvement was completed, and shall file the same with the township secretary, who shall enter the said day or time of completion in a book to be kept by him for said purposes; and the said day or time mentioned in said certificate shall be conclusive on all parties as to the time the said work was completed. The time of completion of the work, referred to in this section and in other parts of this act, shall be taken to mean the time of the completion of the whole contract for the improvement. He shall also furnish to the township secretary a certificate showing the time at which any such particular improvement was commenced, and such certificates shall be conclusive evidence of the time when the said improvement was begun; and an entry of such date shall be made by said secretary in the book aforesaid.

(j) Township Police

Section 590. Petition for Appointment of Police.—Upon the petition of not less than twenty-five taxpayers of any township, or of two or more adjacent townships, to the court of quarter sessions, representing that the safety of the citizens and the security of property makes it necessary for the appointment of one or more electors, who shall be residents of the county of which the said township or townships are a part, to act as policeman, the court shall consider said petition, and, if satisfied of the reasonableness and propriety of said application, shall direct the supervisors of said township to appoint

one or more qualified electors, who shall be residents of the county of which the said township or townships are a part, to act as policemen, and to serve at the will of said supervisors.

The court shall fix the number of policemen, the compensation of such policemen, and shall limit the term of service of said policemen as it may deem proper. Where such policemen are appointed for two or more townships, the court shall fix the amount of compensation which shall be paid by each of such townships. Such compensation shall be paid from township funds.

Section 591. Powers.—Each policeman so appointed shall possess and exercise all the powers of policemen of cities of this Commonwealth.

The keepers or persons in charge of jails, lockups, or station houses shall receive all persons arrested by such policemen for the commission of any offense against the laws of this Commonwealth within said township.

Section 592. Shield.—Each policeman, when on duty, shall wear a shield or badge with the words "township police" and the name of the township or townships for which he was appointed inscribed thereon.

Section 593. Equipment.—The township supervisors may, with the approval of the court, provide such policeman with a uniform and equipment and for means of transportation and the maintenance of the same, the cost thereof to be paid out of the funds of the township or townships.

Section 594. Certain Compensation Prohibited.—It shall not be lawful for any township policeman to charge or accept any fee or other compensation in addition to the salary paid to him as a policeman for any service rendered or performed by him pertaining to his office or duties, except public rewards and the legal mileage allowed to constables for traveling expenses.

ARTICLE VI

STATE AND COUNTY ASSOCIATIONS OF TOWNSHIP OFFICERS

(a) County Associations

Section 601. County Associations of Supervisors.—County associations of township supervisors, auditors, and other persons officially charged with the construction and maintenance of the public roads or streets, may be formed. Such associations, when formed, shall hold annual or semi-annual conventions at the county seats of the respective counties, or some other suitable place within the county, for the purpose of considering and discussing questions and subjects pertaining to the best methods for the construction, improvement, and maintenance of the public highways and bridges.

Section 602. Who to Attend; Compensation and Mileage.—The supervisors of townships, auditors, and

the secretary of the board of township supervisors, when not a member of the board, shall attend such conventions whenever possible. Each township supervisor, auditor, and secretary attending such convention shall receive a certificate, signed by the presiding officer and acting secretary of the convention, attesting his presence at the convention. Such certificate shall entitle him to collect from the township treasurer the sum of three dollars per day for each day's attendance, and mileage at the rate of four cents per mile traveled, to be computed by the route usually traveled from his place of residence to the place where the convention is held. No township supervisor, auditor, or secretary shall be paid for more than two days' attendance in any one year.

Section 603. Officers of County Association.—The officers of the association shall consist of a president, two vice-presidents, a secretary, and a treasurer, none of whom shall be interested directly or indirectly in the promotion or sale of road material and equipment, and all of whom, except the secretary, shall be members of the association, and shall hold office for one year or until their successors are chosen. If desirable, the secretary may be a person not a regular member of the association, and may be paid for his service such compensation, not exceeding ten dollars per annum, as the other officers may determine. Every township supervisor and auditor attending such convention may vote in the election of officers.

Section 604. County to Pay Expenses.—The county treasurer shall, on warrants of the county commissioners, pay to the treasurer of such association, from the county funds, the necessary expenses incurred for the holding of such annual or semi-annual convention, including the necessary expenses of the secretary. The total sum thus paid by any county shall not exceed one hundred and twenty-five dollars a year.

Within thirty days after every such convention, the treasurer of such association shall file with the county commissioners an itemized statement, under oath, showing when and where such convention was held, the number of township supervisors, auditors, and township secretaries present, and all the expenses connected with such convention, together with proper voucher for all such expenses, and no payment shall be made to the treasurer of such association until he has presented to the county commissioners an itemized and verified statement of expenses.

(b) State Association

Section 610. State Association Authorized.—The formation of a State association of township supervisors is hereby authorized. The association shall hold annual

meetings, at such time and place within the Commonwealth as it may designate, for the purpose of discussing various questions and subjects pertaining to the duties of township supervisors, and for the purpose of devising uniform, economical and efficient methods of administering the affairs of townships.

Section 611. Delegates.—Each county association of township supervisors shall elect one township supervisor for each ten townships, or fraction thereof, within said county, as a delegate to each annual meeting of said State association.

Section 612. Expenses and Mileage.—The expenses of the delegates attending the annual meeting shall not exceed six dollars per day for each delegate for not more than three days, together with the actual mileage at the prevailing rate of railroad fare, and shall be paid by the respective county associations.

Section 613. Limit on Meeting Expenses.—The expenses of the annual meeting, including expenses of committees, printing, and stenographers, shall be paid pro-rata by the respective county associations, and shall not exceed fifteen dollars for each county association.

Section 614. Itemized Statement Filed with County Treasurer.—Within thirty days after each annual meeting of the State association, the treasurer of the respective county association shall file, with the county commissioners, an itemized statement, under oath, setting forth where and when the annual meeting of the State association was held, the number of delegates from the respective association in attendance and the expenditures due from the county association for such annual meeting, and the county commissioners shall draw their warrant on the county treasurer and pay to the treasurer of the respective county association, out of the county funds, the amount expended by the county association under the provisions of this subdivision: Provided, however, That in all counties having controllers said accounts shall be audited by the controller.

ARTICLE VII

GENERAL POWERS

Section 701. Suits; Property.—Townships of the second class may—

I. Sue and be sued by the name of the townships of

II. Purchase, hold, lease, let and convey such real and personal estate as the purposes of the townships shall require. Such real and personal estate shall be taken and held only for the benefit of the inhabitants of the township, and for such objects and purposes as township rates and levies are authorized by law to be laid for.

Section 702. Supervisors to Exercise Powers.—The corporate powers of townships of the second class shall be exercised by the township supervisors. They shall have power—

I. Lighting. To light and illuminate the streets, highways, and other public places of the township with electric light, gas, or other illuminating medium, and to provide for defraying the cost, charges and expenses thereof; and, for such purposes, to enter into contracts or agreements with any person, copartnership, association, or corporation, for a period not exceeding five years, for the purpose of securing and maintaining a supply of light.

II. Contracts and Tax Levy for Lighting. On the petition of the owners of a majority of the lineal feet frontage along any street, highway, or portion thereof within the township, to enter into contract with electric, gas, or other lighting companies to light and illuminate said streets and highways and other public places in villages with electric light, gas light, or other illuminant.

The township supervisors shall levy, for the maintenance of said lights, an annual tax upon all the property, including factories and places of business, abutting upon the said streets and highways, in the district benefited thereby, based upon the assessment for county purposes. Such taxes shall be collected in the same manner as other taxes. The collector of taxes shall receive the same commission as on the road tax. No such tax shall be levied against any farm land, but vacant lots between built-up sections, whether tilled or untilled, shall not be deemed to be farm lands. The township treasurer shall receive all such taxes collected for lighting the streets and highways, shall keep the same in a separate account, and pay out the same only upon orders signed by the chairman of the township supervisors, attested by the secretary. The treasurer shall make a report to the auditors of the township annually.

III. Contracts and Tax Levy for Fire Purposes. On the petition of the owners of a majority of the lineal feet frontage along any highway, or portion thereof, in any village within the township, to enter into contract with water companies for the placing of fire hydrants, along said highway, for the protection of property from fire.

The supervisors shall levy, for the maintenance of such fire hydrants and for the purchase of hose, et cetera, an annual tax upon the property abutting upon said highway in the district benefited thereby, based upon the assessment for county purposes. Such tax shall be collected in the same manner as other taxes. The collector shall receive the same commission as on the road tax.

The township treasurer shall receive all such taxes

collected for fire protection, and keep the same in a separate account, and pay the same out only upon orders signed by the chairman of the board of supervisors, attested by the secretary. The treasurer shall make a report to the auditors of the township annually.

IV. Fire Protection. To appropriate moneys to fire companies located therein to secure fire protection for the inhabitants of the township. To enter into contracts with the proper authorities of near or adjacent cities, boroughs, or townships for the furnishing to such townships of fire protection by the fire department of such cities, boroughs, or townships, and to make appropriations therefor: Provided, That such contracts before being entered into by township supervisors shall be first approved by the township auditors.

V. Watering Troughs. To erect watering troughs along the highways, at an expense not exceeding twenty dollars, and to keep the same in repair.

VI. Memorial Day Appropriations. To appropriate moneys for the expenses of Memorial Day services.

VII. Road Bulletins. To subscribe for not more than three publications—the main subject-matter of which pertains to good roads and road building. Such publication shall be for the joint use of the supervisors, superintendents, and roadmasters of the township.

VIII. Garbage Regulations. To provide for the care and removal of ashes, garbage, and other refuse material, including the imposition and collection of reasonable fees and charges therefor.

IX. Traffic Lights and Signals. To provide for and to expend township road moneys for the erection, maintenance, and operation of traffic lights and traffic signals whenever deemed necessary for the protection of the traveling public.

X. Road Supplies. To purchase such timber, material, equipment, machinery, road-drags, tools, and implements as shall be necessary for making and repairing roads and bridges; to employ sufficient number of laborers to make and repair the same; and to lease or lend such machinery, road-drags, tools, and implements to school districts and other townships, boroughs, or cities; to contract to construct, reconstruct, improve, or maintain driveways on lands owned or occupied by co-terminus school districts; and to contract for the construction, reconstruction, and improvement of roads for the township.

XI. Appropriations for Forestry. To appropriate moneys from their respective treasuries to any forest protection association coöperating in forest work with the State Department of Forests and Waters, or to be expended in direct coöperation with said Department of Forests and Waters in forest work; and to purchase or take by gift any forest lands for recreational purposes.

XII. Nuisances. To prohibit accumulations of garbage and rubbish on private and public property, and the carrying on of any offensive manufacture or business; and to remove any nuisance or dangerous structure on public or private grounds after notice to the owner to do so, and, in his default, to collect the cost of such removal, together with a penalty of ten dollars from the owner by summary proceedings. In the exercise of the powers herein conferred, the township may institute proceedings in courts of equity.

XIII. Insurance. To expend out of the public funds of the township such amount as may be necessary to secure workmen's compensation insurance for its employes, including volunteer firemen killed or injured while going to, returning from, or attending fires in said township or territory adjacent thereto; to make contracts of insurance with any fire insurance company, duly authorized by law to transact business in the Commonwealth of Pennsylvania, on any building or property owned by such township, to make contracts with any insurance company insuring any public liability of the township, and to make contracts of group insurance for the benefit of its employes.

XIV. Armories. To appropriate money or convey land, either independently or in connection with any county, city, town, borough or township, to the Commonwealth of Pennsylvania, for the purpose of assisting the Armory Board of the Commonwealth of Pennsylvania in the erection of armories for the use of the National Guard, and to furnish water, light or fuel, free of cost to the Commonwealth, for use in any armory of the National Guard, and to do all things necessary to accomplish the purposes of this clause.

XV. National Guard. To take, by right of eminent domain, for the purpose of appropriating to themselves, for the use of the National Guard of Pennsylvania, such public lands, easements, and public property as may be in their possession or control, and used or held by them for any other purpose. Such right, however, shall not be exercised as to any street or highway or wharf, but all other public easements and property may be appropriated and used for the purposes herein provided; any limitation of the use thereof by the township, either by donation, dedication, appropriation, statute, or otherwise, to the contrary notwithstanding.

XVI. Acquisition of Lands to Assist Armory Board. To acquire, by purchase or by gift or by the right of eminent domain, any land for the use of the National Guard of Pennsylvania, and to convey such lands so acquired to the Commonwealth of Pennsylvania to assist the Armory Board in the erection of armories. 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 taken in the same manner as is provided by this act for the condemnation of lands for public purposes in townships. The power conferred by this clause shall not be exercised to take any church property, graveyard, cemetery, or any dwelling house, or the curtilage of the same, in the actual occupancy of the owner.

XVII. Burial Plots of Ex-Service Men. To purchase plots of ground in any cemetery or burial ground for the interment of such deceased service men as shall hereafter die within such township, or shall die beyond such township and shall have a legal residence within such township at the time of their death and whose bodies are entitled to be buried by the county. Such plots of ground shall be paid for out of the treasury of such township.

XVIII. Display of Flags. To display the flag of the United States, the Commonwealth, or of any county, city, borough or township on any public building of the township.

XIX. Care of Memorials. To maintain and keep in good order and repair at the expense of the township, and it shall be their duty so to do, any soldiers monument, gun or cartridge, or other similar memorials, when there is not in existence any person, body or organization to care for and maintain the same, and when such memorials were not erected by the government of the United States, the Commonwealth of Pennsylvania, any other state, or by the commissioners of any county; and to receive from persons or organizations funds for such purposes.

ARTICLE VIII

CONTRACTS

Section 801. Power to Make Contracts.—Each township shall have power to make such contracts as may be necessary for carrying into execution the provisions of this act.

Section 802. Letting Contracts.—All purchases of materials, equipment and/or machinery for the construction, reconstruction and improvement of roads and bridges, involving an expenditure in excess of two hundred dollars, shall be by contract in writing. It shall be unlawful for the supervisors to evade the provisions of this section by making two or more contracts for small amounts which should have been in one. If the auditors find there has been any such evasion, they shall refuse to approve the same.

All such contracts and contracts for the construction, reconstruction and improvement of roads and bridges shall be valid only when approved by the Department of Highways of the Commonwealth.

A record of all purchases of material equipment and/or machinery for road purposes, involving an expendi-

ture of less than two hundred dollars, shall be kept by the supervisors and furnished to the Department of Highways in the annual report.

Section 803. Bonds for Protection of Labor and Materialmen.—It shall be the duty of every township to require any person, copartnership, association, or corporation, entering into a contract with such township for the construction, erection, installation, completion, alteration, repair of, or addition to, any public work or improvement of any kind whatsoever, where the amount of such contract is in excess of five hundred (\$500) dollars, before commencing work under such contract, to execute and deliver to such township, in addition to any other bond which may now or hereafter be required by law to be given in connection with such contract, an additional bond, for the use of any and every person, copartnership, association, or corporation interested, in a sum not less than fifty per centum (50%) and not more than one hundred per centum (100%) of the contract price, as such township may prescribe, having as surety thereon one or more surety companies legally authorized to do business in this Commonwealth, conditioned for the prompt payment of all material furnished and labor supplied or performed in the prosecution of the work, whether or not the said material or labor enter in and become component parts of the work or improvement contemplated. Such additional bond shall be deposited with and held by the township for the use of any party interested therein. Every such additional bond shall provide that every person, copartnership, association, or corporation who, whether as subcontractor or otherwise, has furnished material or supplied or performed labor in the prosecution of the work as above provided, and who has not been paid therefor, may sue in assumpsit on said additional bond in the name of the township for his, their, or its use and prosecute the same to final judgment for such sum or sums as may be justly due him, them, or it, and have execution thereon: Provided, however, That the township shall not be liable for the payment of any costs or expense of any suit.

Section 804. Separate Specifications for Branches of Work.—In the preparation of specifications for the erection or alteration of any public building, when the entire cost of such work exceeds one thousand dollars, the architect, engineer, or person preparing such specifications shall prepare separate specifications for the plumbing, heating, ventilating, and electrical work, and the township shall receive separate bids upon each of such branches of work and award the contract for the same to the lowest responsible bidder.

Section 805. Workmen's Compensation Insurance.—All contracts executed by any township, which shall involve the construction or doing of any work involving

the employment of labor, shall contain a provision that the contractor shall accept, in so far as the work covered by any such contract is concerned, the provisions of the Workmen's Compensation Act of one thousand nine hundred and fifteen, and any supplements or amendments thereto, and that the said contractor will insure his liability thereunder, or file with the township with which the contract is made a certificate of exemption from insurance from the Bureau of Workmen's Compensation of the Department of Labor and Industry.

Every officer of a township who shall sign, on behalf of the said township, any contract, requiring in its performance the employment of labor, shall require, before the said contract shall be signed, proof that the said contractor with whom the contract is made shall have accepted the Workmen's Compensation Act of one thousand nine hundred and fifteen, and any supplements or amendments thereto, and proof that the said contractor has insured his liability thereunder in accordance with the terms of the said act, or that the said contractor has had issued to him a certificate of exemption from insurance from the Bureau of Workmen's Compensation of the Department of Labor and Industry.

Any contract executed in violation of the provisions of this section shall be null and void.

Section 806. Engineers and Architects Not to Be Interested in Contracts.—It shall be unlawful for any architect or engineer, in the employ of a township, and engaged in the preparation of plans, specifications, or estimates, to bid on any public work at any letting of such work in such township.

It shall also be unlawful for the officers of a township, charged with the duty of letting any public work, to award a contract to any such architect or engineer in the employ of the township.

It shall not be lawful for any architect or engineer in the employ of a township to be in any wise interested in any contract for public work in such township, nor receive any remuneration or gratuity from any person interested in such contract.

Any person or persons violating these provisions, or any one of them, shall forfeit his office, and shall be guilty of a misdemeanor, and, on conviction thereof, shall be sentenced to pay a fine not exceeding five hundred dollars, or to undergo imprisonment of not less than six months, or both, in the discretion of the court.

ARTICLE IX

TAXATION, FINANCE, ROAD FUND

Section 901. Fiscal.—The fiscal year in townships shall commence on the first Monday of January in each year. All receipts, disbursements, contracts, and pur-

chases shall be chargeable to and entered as of record in the fiscal year in which made.

Section 902. Annual Budget.—The board of township supervisors of townships of the second class shall annually, before their organization meeting in January or as soon thereafter as practicable, make a written estimate of the amount of money required for the ensuing year, beginning on the first Monday of January, which shall be filed with the treasurer. Such estimates, for the purpose of aiding the board in determining how much road tax to levy, shall specify:

(a) The amount of money necessary for the maintenance, repair, and improvement of highways, including sluices;

(b) The amount of money necessary for the repair and construction of culverts and bridges;

(c) The amount of money necessary for the purchase, hire, repair, and custody of tools, implements, and machinery;

(d) The amount of money necessary for the payment of debts, or other miscellaneous purposes.

The supervisors may, by resolution, transfer moneys from one fund to another except from the fund allocated for the payment of debts.

Section 903. Temporary Indebtedness.—Whenever the township highway funds have been exhausted, the board of supervisors may borrow, on the credit of the township, money in anticipation of taxes to be collected for the current fiscal year or township reward to be received as shown by agreements issued, and issue a certificate of indebtedness payable on a certain date not exceeding one year from the date of issue, to the end that work may be performed in proper season and in accordance with rules and regulations prescribed.

Section 904. Sale of Bonds and Securities; Advertisements.—When any township shall borrow money and issue bonds or other securities therefor, except in the case of the giving of notes for temporary loans as may be authorized by law, the authorities thereof shall sell the same to the highest responsible bidder, after public notice by advertisement, once a week for three weeks, in at least one newspaper of general circulation published in the county in which such township shall be situated. No bid for such bonds or securities at less than their par value shall be accepted, but where bonds and securities shall have been heretofore or shall hereafter be advertised for sale as provided in this section, and no bids have been received, then it shall be lawful for such township to sell the same at private sale for not less than par and accrued interest.

Section 905. General and Special Tax Levies.—The board of township supervisors may, by resolution, levy taxes upon all property and upon all occupations, or upon property alone, within the township made taxable

for township purposes, as ascertained by the last adjusted valuation for county purposes, for the purposes and at the rate hereinafter specified, to wit:

One. An annual road tax, not later than the fourth Monday of March of each year, not exceeding seven mills except where necessary to pay existing indebtedness and interest thereon, in which case two additional mills may be levied. Where the board of supervisors, by a majority action, shall, upon due cause shown, petition the court of quarter-sessions for the right to levy additional millage, the court, after such public notice as it may direct and after hearing, may order a greater rate than nine mills, but not exceeding seven additional mills, to be levied. Such annual road tax shall include all levies for road purposes and for the payment of bonds and certificates of indebtedness issued and all other debts incurred for road purposes. Not less than ten per centum of the annual road tax shall be set aside by the respective townships and used for the payment of existing indebtedness incurred for road purposes, for the payment of which indebtedness no provision has been made. All road tax shall be collected in cash.

Two. A tax for the purpose of building and maintaining a lockup, after obtaining the assent of the electors of the township in the manner provided in this act.

Three. Upon the receipt of a petition of a majority of the owners of real estate of the township requesting it, an annual tax, not exceeding five mills, for the purpose of lighting the streets and highways, in the manner provided by the general powers of this act, and of defraying the cost, charges and expenses thereof.

Four. An annual tax so long as necessary, not exceeding fifty per centum of the rate of assessment for road purposes, for the purpose of procuring a lot and erecting a building thereon for a townhouse, and for the payment of indebtedness incurred in connection therewith: **Provided**, The total indebtedness for the payment of which any such tax shall be levied shall not exceed one-half of one per centum of the assessed value of real estate in the township.

Five. A tax, not exceeding two mills and not exceeding the amounts hereinafter limited, for the purpose of purchasing and maintaining fire apparatus and to provide, with the assent of the electors of the township as hereinafter provided, a suitable place for the housing of the same, and to make appropriations to fire companies for the purchase and maintenance of fire apparatus; but the total expenditure for the purchase of fire apparatus by the township, together with the amount of appropriation to one or more fire companies from such taxes, shall not, for the first fiscal year, exceed in all the sum of seven thousand five hundred dollars; nor shall any new fire apparatus be thereafter purchased by the township, or by any fire company from appropriations made by the

township, without the consent of the electors as hereinafter provided; nor shall the total expenditure by the township, in any fiscal year, for the purpose of maintenance and operation, together with the appropriations to any one or more fire companies, exceed forty-five hundred dollars.

Whenever the assent of the electors is required as hereinbefore provided, the same shall be expressed at an election to be held at the place, time, and under the same regulations as provided by law for the holding of municipal elections. At such election, the election officers shall receive ballots from the electors, which shall be prepared in the manner prescribed by the general election law. In receiving and counting and in making return of the votes cast, the election officers shall be governed by the laws regulating municipal elections, and the returns shall be computed by the court as now provided by law for municipal elections.

The taxes authorized to be levied by this section shall be levied upon the last adjusted valuation for county purposes, which valuation shall be furnished to the township supervisors by the county commissioners. If any further adjustment of valuation is made by the county commissioners, after any tax is so levied and before said tax is payable, such adjusted valuation shall be certified to the township supervisors and to the township collector of taxes by the commissioners, and the tax shall be collected on the basis of such adjusted valuation.

This article does not include the levy of any taxes upon particular districts or parts of any township for particular purposes.

Section 906. Tax Rate to Be Expressed in Dollars and Cents.—Whenever the supervisors of any township shall, by resolution, fix the rate of taxation for any year at a mill rate, such resolution shall also include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

Section 907. Special Levies Ordered by Court to Pay Debts.—In addition to the levies hereinbefore provided for, when it is shown to the court of quarter sessions that the debts due by any township exceed the amount which the supervisors may collect in any year by taxation, the court, after ascertaining the amount of indebtedness of any such township, may, by a writ of mandamus, direct the township supervisors, by special taxation, to collect an amount sufficient to pay the same. If the amount of such indebtedness is so large as to render it inadvisable to collect the same in any one year taking into consideration other necessary taxation, the court may direct the same to be levied and collected by annual instalments, and may order such special taxes to be levied and collected during such successive years as may be required for payment of the same.

Section 908. Appeals to Court to Reduce Budget and Tax Rate.—

(a) Taxpayers whose property valuation as assessed for taxable purposes within the township shall amount to twenty-five per centum or over of the total valuation, as assessed for taxable purposes within the township, may, within fifteen days after the board of township supervisors have completed the formation of the budget and determined the amount of the tax levy for the district, petition the court of common pleas of the county in which such township is located to examine into the necessity therefor and the reasonableness of the various items in the budget of the township and to reduce the proposed tax levy. Each such petition shall be accompanied by the affidavit of one of the petitioners that the proceedings have not been instituted for the purpose of delay, and that the facts set forth in the petition are true and correct to the best of their knowledge and belief. The petitioner shall also file bond in the amount of five hundred dollars (\$500), with good and sufficient surety to be approved by the court, conditioned upon the payment of the costs if the court shall assess the costs upon the petitioners.

Immediately upon the filing of such petition, the petitioners shall serve a copy of the petition and the specifications of objections upon the president or secretary or the board of township supervisors.

(b) Upon the filing of such petition, the court shall fix a day for a hearing not less than fifteen (15) nor more than thirty (30) days after such petition has been filed. Notice of such hearing shall be given to all interested parties in such manner as the court shall direct. On such hearing, it shall be the duty of the court to examine into the necessity for and the reasonableness of the various items of the budget and the amount of the proposed levy. The court shall thereupon make an order approving the budget and levy or reducing or eliminating any one or more of the items of the budget and reducing the levy.

If no appeal shall be taken from such order as herein provided, the budget and levy shall remain as constituted by the court.

(c) The board of township supervisors of such township, or any freeholders who shall have signed the petition, may appeal to the Supreme Court within thirty (30) days after the entry of the order by the court of common pleas. Such appeal shall be taken and prosecuted in the same manner and form and with the same effect as is provided in other cases of appeal to the Supreme Court. The record, which shall be certified to the Supreme Court, shall contain all that was before the court of common pleas.

(d) Neither the filing of any such petition, nor the taking of such appeal, shall act as a supersedeas.

However any contract, agreement, or undertaking which relates to or is dependent upon an item of the budget which has been attacked in the petition, and which shall be entered into by the township during the pendency of such proceedings, shall be subject to such reduction or cancellation as shall become necessary as the result of the order of the court of common pleas or the Supreme Court.

Each levy of taxes which shall be made during the pendency of such proceedings shall likewise be subject to revision in accordance with such order.

(e) The budget and tax levy as approved or revised by the court of common pleas, or, if an appeal shall have been taken, by the Supreme Court, shall be the budget and tax levy for such township. Any contract, agreement, or undertaking which relates to an item of the budget which has been attacked in the petition, and which shall be entered into during the pendency of such proceedings, shall be cancelled or made to conform to such budget.

If such final order reduces the levy, the supervisors shall revise the tax duplicates in conformity with such order.

Section 909. Duplicates; Abatements and Penalties.—The township supervisors shall make or cause a duplicate to be made designating the amount of road tax levied against each taxpayer of the township, and also duplicates for all other taxes levied and assessed under the provisions of this act, and shall deliver the same, on or before the first day of May of each year, to the township collector, together with a warrant for the collection of the same, which taxes shall be collected as follows, namely: To all taxpayers who pay their taxes to the collector before June first of each year, an abatement of five per centum shall be made. All taxes paid to the collector between June first and October first of each year shall be paid in full; and to all taxes remaining unpaid on the first of October in each year, the collector shall add five per centum as penalty for such delinquency, and shall collect said penalty in addition to the tax levied.

Section 910. Public Notice of Issuing Duplicate.—Where any duplicate of taxes assessed is issued and delivered to the collector of taxes, he shall give public notice, as soon thereafter as conveniently can be done, by at least ten written or printed notices, to be posted in as many public places in different parts of the township. Such notice shall state that the duplicate has been issued and delivered to him.

Section 911. Tax Notices.—Each tax collector of the several townships, within thirty days after receiving the tax duplicate, shall notify every taxable whose name shall appear on such duplicate. Such notice shall contain the rate of taxation, the valuation of the property

of such taxable, the occupation valuation 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 tax will be allowed, when 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.

Section 912. Compensation of Tax Collector.—The compensation of the tax collector shall be two per centum on all road and other taxes collected during the period a discount is allowed, and five per centum on all such taxes collected thereafter.

Section 913. Accounts, Statements and Settlements of Tax Collector.—The tax collector shall keep correct accounts of all moneys collected, marking "paid" on his duplicate at the name of each taxable, with the amount of tax and the date on which paid. The collector shall, on the first day of each month, make a true statement in writing, to the secretary of the board of supervisors, of all taxes collected during the previous month, giving names of taxables, and amount collected from each, and the total amount received. The collector shall pay over on the first day of each month to the treasurer all moneys collected during the previous month, and take his receipt for same. A complete settlement of all taxes for each year shall be made by the collector of taxes with the treasurer not later than the first day of July of the year succeeding the one in which the taxes are levied. In the settlement of such taxes, the tax collector shall be allowed a credit for all unpaid taxes which have been returned or for which liens have been filed as provided by law. Unless such settlement is made, the tax collector shall not be entitled to the duplicate for any succeeding year during his term, and the supervisors shall appoint a tax collector in his stead to collect such taxes. Any tax collector who neglects or refuses to comply with the provisions of this section shall be guilty of a misdemeanor, and, upon conviction, shall be sentenced to pay a fine of not less than one hundred dollars, or to be imprisoned for a term not exceeding one year, or both.

Section 914. Compensation of Tax Collector Paid by Order; Expenses.—The compensation due a tax collector for taxes collected and paid over to the treasurer shall be paid on order drawn by the board of supervisors, and said collector shall be paid, in the same manner, such actual printing and postage expenses as shall be incurred by him in performing his duties. The amount of such expenses shall be adjusted by the boards of supervisors.

Section 915. Exonerations.—The supervisors shall at all times make abatements or exonerations for uncol-

lectible occupation taxes, mistakes, indigent persons, unseated lands, et cetera, as to them shall appear just and reasonable. The township secretary shall enter in a book or books, to be kept for that purpose, the names of all persons abated or exonerated, together with the reason why, the amount of the tax and date when made, and give to the collector a certificate, directed to the treasurer, stating the nature of the tax and the amount exonerated, in order to make settlement accordingly.

Section 916. Auditors to Settle Tax Accounts.—The accounts of the collector of taxes shall be settled by the township auditors. The tax collector shall state a separate account for each different tax collected by him.

ARTICLE X

EMINENT DOMAIN; ASSESSMENT OF DAMAGES AND BENEFITS

(a) General Provisions Relating to Eminent Domain

Section 1001. Scope of Article.—Whenever under the provisions of this act, the right of eminent domain and/or the ascertainment and assessment of damages and benefits in viewer proceedings is provided for and vested in a township, the proceeding shall be as set forth in this article.

Section 1002. Restrictions as to Certain Property.—In addition to the restrictions made by other provisions of this act in particular cases, no township shall exercise right of eminent domain as against land now occupied by any building which was used during the Colonial or Revolutionary period as a place of Assembly by the Council of the Colony of Pennsylvania, the Supreme Executive Council of the Commonwealth of Pennsylvania, or the Congress of the United States; or as against the land occupied by any fort, redoubt, or blockhouse, erected during the Colonial or Revolutionary period, or any building used as headquarters by the Commander-in-Chief of the Continental Army; or as against the site of any building, fort, redoubt, blockhouse, or headquarters, which are preserved for their historic associations and not for private profit. The Colonial and Revolutionary period shall be taken as ended on the third day of September, one thousand seven hundred and eighty-three.

Section 1003. Possession of Property upon Tender of Bond.—Whenever, in any condemnation proceedings, any township has tendered a bond to secure the payment of damages, and the same has been accepted, or, if the acceptance has been refused and the bond has been filed in and approved by the court, the township shall have the right to immediate possession of the property.

Section 1004. Notice to Quit; Possession; Procedure.—If the owner, lessee, or occupier shall refuse to remove his personal property or give up possession, the township may serve written notice upon such owner, lessee, or his agent, or the occupier, to remove his personal property and give up possession of such property within sixty days from the date of the service of such notice.

If the owner, lessee, or occupier shall refuse to remove his personal property and give possession, upon proof of the service of the notice, a writ of habere facias possessionem shall forthwith issue, directing the sheriff to give to the township possession.

Section 1005. Bond of Township Without Surety Sufficient.—Whenever any court shall order any township to enter security for the payment of damages for the taking, injury, or destruction of land, property or materials, by right of eminent domain, the bond of the township shall be taken without sureties.

Section 1006. Value of Land Not to Be Assessed as Benefits; Exception.—In all cases of the appropriation of land for public use, other than for roads or streets, it shall not be lawful to assess any portion of the damage done to or value of the land, so appropriated, against the other property adjoining or in the vicinity of the land so appropriated.

Section 1007. Viewers' Report.—Viewers or juries of view appointed by any court to assess damages and benefits, due to the taking, injury or destruction of private property in and by the construction or enlargement of any public work, highway, or improvement, shall make their reports within a time which the court shall fix when appointing them, but, if any of the viewers or juries of view shall, for any reason appearing sufficient to the court, be unable to file its report within the period so fixed, the court may, either before or after the expiration of the time fixed, extend the time for the filing of such report.

Section 1008. Plans of Properties Condemned to Be Furnished to Viewers.—In all proceedings to assess damages for the taking, injury or destruction of private property for public use, the township taking, injuring or destroying property for said purpose shall furnish the board of viewers with a correct plan of all properties affected, showing all buildings or other structures thereon, their width, length, elevation, and cubical contents, names of all owners, tenants, or occupiers thereof, the topography of the land, and the grades and widths of all highways running through or abutting on said properties, and all other data necessary for a proper determination of the amount of damages caused by the taking, injury or destruction of said private property.

Said plans shall be prepared and ready for the use of the viewers at their first meeting, and copies thereof

shall be furnished to all owners, tenants and occupiers of the property, and all other parties affected thereby, without charge.

Section 1009. Condemnation Petition to Specify Liens; Exception.—In all proceedings instituted for the condemnation and appropriation of land and property by the exercise of the right of eminent domain, excepting proceedings to ascertain damages and benefits by reason of township street or sewer improvements, the petition for the appointment of viewers therein shall contain allegations specifying any judgments, mortgages or other claims (hereinafter designated "liens") which are liens upon the land and property sought to be appropriated or condemned as aforesaid.

Section 1010. Findings of Facts as to Liens.—Testimony shall be taken in said proceedings to ascertain the amounts of said liens and the dates of the entry of the same, and the amounts of said liens and the dates of entry thereof shall be found as facts by the viewers in said proceedings. Certified lists of liens, from the courts of the Commonwealth and the United States, shall be prima facie evidence of the existence, dates, amounts, dates of entry, and places of record, of said liens, and, unless modified or overcome by oral or documentary evidence, shall be conclusive upon the parties thereto as to items just specified.

Section 1011. Reports of Viewers as to Liens; Appeals; Distribution to Lien Creditors; Discharge of Liens.—Where it appears that liens exist as aforesaid, which are liens upon property sought to be condemned and appropriated as aforesaid, a report of the facts found as aforesaid shall be made to the court having jurisdiction of the proceeding, which report shall be subject to exceptions in manner to be regulated by the Supreme Court, by general rule prescribed, amended, and published from time to time, and, upon the findings in relation to said liens being finally found by said court having jurisdiction of said proceedings, said court shall make an order directing the payment and distribution of the amount found to be payable as compensation to the parties entitled thereto, first to the owners of said liens, then to the owners of the property appropriated as aforesaid: Provided, however, That the parties interested shall have the right of appeal from said order of distribution to the Superior or Supreme Courts of the Commonwealth, as shall be determined by the amount distributed to said parties, respectively, in manner now provided by law. Payment in accordance with said order of distribution shall absolutely discharge the party making said payment from all claims of whatsoever nature by any person, firm, corporation, or claimant, as against said property, when the payment thereof shall be evidenced by a receipt of record in said proceedings; and in said receipt and on the record thereof, any claim-

ant may reserve the right to pursue the owner of said property for any balance due upon his lien against any other property or assets of the said owner.

Section 1012. Vesting Title.—Upon payment of the compensation for land or property appropriated as aforesaid, in accordance with said order of distribution, title to the land or property appropriated shall vest in the taker thereof in accordance with provisions of the law under which such appropriation is made, and all claims for compensation shall be deemed paid and satisfied as herein provided.

Section 1013. Competency of Evidence as to Market Value of Property.—In all proceedings arising from the exercise of the right of eminent domain, it shall be competent for all witnesses called, when duly qualified, to state their opinion as to the market value of the property before the exercise of the right of eminent domain and as unaffected by it, and its market value immediately after the exercise of the right of eminent domain and as affected thereby:

(a) To state, in detail and costs, all the elements of benefit or damage which they have taken into consideration in arriving at their opinion;

(b) In arriving at their opinion as to the market value immediately after the exercise of the right of eminent domain, to add to their opinion of the market value before such exercise the cost or value of all the elements of benefit or advantage, and to deduct therefrom all disadvantage or damage in order to arrive at the market value after such exercise of the right of eminent domain and as affected thereby;

(c) In all proceedings to assess damages or benefits for the opening of any street, alley, or other highway, to take into consideration, as one of the elements of advantage or disadvantage, the cost of street improvement.

In all claims for damages against a township, arising from the exercise of the right of eminent domain, it shall be competent for the party or parties claiming damages to offer in evidence, as a declaration against interest, the value of the property affected as assessed for the purpose of taxation.

Section 1014. Proceedings Where Assessments by Viewers Waived.—In any proceeding to ascertain the damage caused to any owner of lands by reason of the appropriation of a right of way or easement by any township, where the owner and township cannot agree upon the amount of damage done, the parties may, by agreement, waive the right to have such damages assessed, and the owner may file his claim in the court of common pleas of the county, and rule the defendant to plead thereto within fifteen days from the service of such rule upon the township, and the suit shall be proceeded with as if an award of viewers had been filed and an appeal had been taken therefrom.

Either party to such an action may, on motion, have the jury visit and view the premises over or through which the proposed right of way or easement may extend.

Section 1015. Appeals in Eminent Domain Proceedings; Payment of Money into Court.—In all cases of damages assessed against any township for property taken, injured or destroyed by the construction or enlargement of its works, highways, or improvements, whether such assessment shall have been made by viewers, or otherwise than upon trial in court, and an appeal is not provided for, an appeal may be taken by either party to the court of common pleas of the county within thirty days from the filing of the report.

Any such appeal taken shall be signed by the party taking the same or by his agent or attorney, and shall be accompanied by an affidavit of the party appellant, or of the agent or attorney, that the same is not for the purpose of delay, but because the affiant firmly believes that injustice has been done.

When no such appeal is taken and judgment is entered, and the party to whom damages have been awarded refuses to accept payment of such award or judgment, then it shall be lawful for such township, upon petition to the court, after notice as ordered by court, to pay the amount of the award and costs into the court. The court, upon such payment, shall order the satisfaction of the award or judgment.

(b) Procedure for the Exercise of Eminent Domain and for the Assessment of Damages and Benefits

Section 1020. Petition for Viewers; Time of Meeting.—Except as is in this act otherwise provided, in case the compensation for damages or benefits accruing from the exercise of the right of eminent domain and/or from the erection and construction of public improvements have not been agreed upon, the court of common pleas, or any law judge thereof in vacation, on application thereto by petition by the township or any person interested, shall appoint three viewers from the board of viewers of the county, and appoint a time, not less than twenty nor more than thirty days thereafter, when the viewers shall meet upon the line of the improvement and view the same and the premises affected thereby.

Section 1021. When Viewers May Be Appointed.—The viewers provided for in the preceding section may be appointed before or after the entry, appropriation, or injury of any property or materials for constructing such improvements.

Section 1022. Notice of Meeting of Viewers.—Except when otherwise in this act provided, the viewers shall give at least ten days' notice of the time of their first meeting, by publication in one or more news-

papers of the county, and by handbills posted upon the premises, or otherwise as the court shall direct.

Section 1023. Swearing Viewers; Hearings; Schedules of Damages and Benefits.—The viewers, having been sworn or affirmed faithfully, justly, and impartially to decide and a true report to make concerning all matters to be submitted to them and in relation to which they are authorized to inquire, and having viewed the premises and examined the property, shall hear all parties interested and their witnesses and shall determine the damages for property taken, injured or destroyed, if any, and to whom the same are payable; and, having determined the damages, together with the benefits, they shall prepare a schedule thereof.

Section 1024. Assessment of Damages and Benefits.—The damages may be paid in whole or in part by the township, or may be assessed in whole or in part upon the property benefited. In the latter case, the viewers, having first determined the damages apart from the benefits, shall assess the total cost of the improvement, or so much thereof as may be just and reasonable, upon the properties peculiarly benefited, including in the assessment all parties for which damages have been allowed, and shall report the same to the court. The total assessment for benefits shall not exceed the total damages awarded or agreed upon.

Section 1025. Assessment Awards.—In proceedings to assess damages and benefits, if the property is both benefited and damaged by such improvements, the excess of damages over benefits, or the excess of benefits over damages, or nothing in case the benefits and damages are equal, shall be awarded to or assessed against the several owners of property affected thereby.

Section 1026. Separate Reports of Damages and Benefits.—The preceding section shall not prevent the viewers from making a separate report of the damages and benefits, respectively. In such event, if the damages to the property of any person be greater than the benefits, or if the benefits be greater than the damages, or if the damages and benefits be equal, in either case the viewers shall strike a balance and carry the difference forward to another column, so that the assessment shall show what amount is to be received or paid by the property owner and the difference only shall be collectible of or paid to such property owner. Appeals taken from the report of the board of viewers shall be from such net amount only.

Section 1027. Notice When Schedules Will Be Exhibited.—The viewers shall give notice to all parties to whom damages are allowed, or upon whom assessments for benefits are made, of a time not less than ten days thereafter, and of place where the viewers will meet and exhibit their schedule and hear all exceptions thereto.

Section 1028. Service of Notices.—Such notice shall

be given in the manner provided by law for the service of a summons in a personal action, if the parties can be found in the township; or upon an adult person residing upon the property affected by the assessment, in case the owner or reputed owner cannot be found; and to all others by publication in the newspaper or newspapers in which the first notices of the view were published, and by posting conspicuously on the premises. The board of supervisors may by resolution provide by whom the notice shall be served and posted and fix the compensation for such service.

Section 1029. Report of Viewers; Plan of Improvements.—After making whatever changes are necessary, the viewers or a majority thereof shall report to the court showing the damages and benefits allowed and assessed in each case, and file therewith a plan to be prepared or secured by the viewers, showing the improvement, the properties taken, injured or destroyed, and properties benefited.

Section 1030. Notice of Filing of Report.—When the report is filed, notice thereof shall immediately be given by publication once in the newspapers publishing the notice hereinbefore provided for in this article. Such notice shall state the date of filing of the report, contain a schedule of the damages allowed and benefits assessed, and shall state that, unless exceptions be filed thereto or an appeal to the court of common pleas is taken therefrom within thirty days from the date of filing, the report will be confirmed absolutely.

Section 1031. Township to Pay Costs of Proceedings.—The cost of the proceedings, including court costs, except the compensation of the viewers, shall be paid by the township.

Section 1032. Bond of Township.—Except when in this act otherwise provided, in all cases where the parties have not agreed upon the damages claimed, or where, by reason of the absence or legal incapacity of the owner, no such agreement can be made, the township may tender sufficient security to the party entitled to damages, or to the attorney or agent of any person absent, or to the agent or officer of a corporation, or to the guardian or committee of any one under legal incapacity.

Section 1033. Condition of Bond; Notice of Filing in Court.—The condition of the security shall be that the township shall pay, or cause to be paid, such amount of damages as the party shall be entitled to receive after the same shall have been agreed upon by the parties or assessed in the manner provided for by this article. In case the party claiming damages refuses to accept the security tendered, the township shall give the party, or his agent, attorney, guardian or committee, a written notice of the time when the same will be presented in court.

Section 1034. Filing Bond; Recovery Thereon.—If

approved by the court, the security shall be filed for the benefit of those interested, and recovery may be had thereon for the amount of damages assessed. If the damages be not paid, they may be collected by execution on the judgment in the issue framed to try the question. Upon the approval of the security, the township may proceed with the improvement.

Section 1035. Exceptions to Report of Viewers.—Within thirty days after the filing of any report, any party interested may file exceptions to the same; and the court shall confirm, modify, or change the same, or change the assessments made therein, or refer it back to the same or new viewers.

Section 1036. Confirmation of Report of Viewers.—When the report is filed, the prothonotary shall mark it confirmed nisi. In case no exceptions are filed thereto or no appeal taken, he shall enter a decree that the report is confirmed absolutely.

Section 1037. Effect of Exceptions on Confirmation of Report.—When exceptions are filed which affect the entire report, the same shall not be confirmed absolutely as to any part thereof until the exceptions have been finally disposed of; when the exceptions do not affect the entire report, the court shall confirm the assessments to which exceptions have not been taken.

Section 1038. Appeals from Confirmations after Exceptions.—Within three months after the confirmation of any report, following the filing of exceptions thereto, any party interested may appeal from the decree of the court below to the Superior or Supreme Court, as the case may be.

Section 1039. Effect of Appeals.—When any appeal is taken from the action of the court confirming any viewers' report or part thereof, if the appeal affects the entire report, it shall have the effect of suspending the absolute confirmation thereof until the appeal is finally disposed of; but where the appeal is to matters which do not affect the entire report, or any other assessment, such appeal shall affect only the particular assessment for which the appeal is taken.

Section 1040. Filing Assignments of Error, Et Cetera.—In order to determine whether any appeal affects the entire report, or any particular assessment, the appellant shall file in the court below, before or at the time of filing his writ of certiorari, a copy of his specifications or assignments of error or grounds of appeal. Upon failure so to do, the township or any party interested may, by notice or rule upon the appellant, cause such specifications, assignments of error, or grounds of appeal, to be filed.

Section 1041. Certificate of Judge of the Court Below.—Upon the request of the township, or any party interested, the court below, or any judge thereof in vacation, shall certify whether the appeal affects the entire

report, and said certificate shall be conclusive. Where the court or judge certifies that the appeal will affect the entire report, no further proceedings shall be taken in the court below until after the final action of the appellate court; but where the court or judge certifies that the appeal will affect only a particular assessment, then the confirmation of all other assessments shall be final.

Section 1042. Effect of Affirmation of Decree of Court Below.—If, on any appeal, the action of the court below is affirmed, the date of the decree or judgment of the appellate court shall be taken as the day on which the report was finally confirmed.

Section 1043. Consolidation of Appeals.—Where any appeal is taken to the Supreme Court, and an appeal is also taken to the Superior Court, and the appeals in both cases are substantially the same, the Superior Court may certify such appeal to the Supreme Court to be heard with the other appeals from the same report.

The Supreme Court shall consolidate all such appeals and hear them as one case. Where several appeals are taken from the confirmation of the same report, either to the Superior or Supreme Court, and the grounds of the appeal are similar, the appellate court may consolidate the appeals.

Section 1044. Appellants May Unite in Appeals; Effect Thereof.—Several parties may unite in a single appeal, either to the Superior or Supreme Court, where the grounds of appeal are similar, but the uniting of the appellants shall not unite the amounts or change the jurisdiction. When the appeal, if taken by each appellant singly, would be to the Superior Court, then the appeal shall be to that court; but if the appeal of any one appellant would be to the Supreme Court, then the joint appeal shall be to that court. If an appeal has been taken to the Supreme Court, any other party, without regard to the amount involved, if the grounds of appeal are similar, may appeal to the same court and join in such appeal.

Section 1045. Appeals from Reports of Viewers for Jury Trial.—Within thirty days after any report of viewers is filed in court, any party whose property is taken, injured or destroyed, or against whom benefits are assessed, may appeal to the court of common pleas and demand a trial by jury. Where an appeal is so taken as to a portion of the report, the portion not appealed from shall be confirmed absolutely at the expiration of thirty days after the report is filed in court.

Section 1046. Reasons for Appeals to Be Stated.—The appeal, as provided in the last preceding section, shall state the grounds upon which it is taken, and shall be signed by the appellant, or by his agent or attorney, and shall be accompanied by an affidavit that it is not taken for the purpose of delay but because the appellant believes that injustice has been done.

Section 1047. Costs.—Upon the trial of any such appeal, in case the party appellant does not obtain a verdict more favorable than was the report of the viewers as finally confirmed, the appellant shall not recover any costs.

Section 1048. Notices; Appeals from the Court Below.—The court of common pleas shall order what notices shall be given in connection with such proceedings, and may, by rule or otherwise, prescribe the form of pleadings. After verdict and final judgment, either party may, within three months, appeal to the Superior or Supreme Court.

Section 1049. Appeals to the Wrong Court.—Should any appeal under this article be made to the wrong court, such court shall certify the appeal to the court to which it should have been taken.

Section 1050. Appeals Not to Prevent Filing Liens.—No appeal taken under this article shall prevent the filing of liens by any township for any assessment made by any such report, but upon the final termination of the issue, the court shall make such order as to the lien filed as shall appear right and proper.

Section 1051. Discontinuance of Proceedings.—If any township shall repeal any resolution, or discontinue any proceeding, providing for any improvements prior to the entry upon, taking or injury to any property or materials, the township shall not be liable to pay any damages which have been assessed, but all costs upon any such proceeding shall be paid by the township, together with any actual damage sustained by reason of such proceeding.

Section 1052. Assessments to Bear Interest.—All assessments for benefits, costs, and expenses shall bear interest at the expiration of thirty days after they shall have been finally ascertained, and shall be payable to the treasurer of the township.

Section 1053. Damages to Bear Interest.—The amount of damages allowed in a report of viewers for the taking, injury or destruction of property by the exercise of the right of eminent domain shall, as finally confirmed, bear interest at the rate of six per centum per annum from the date of the filing of the report.

ARTICLE XI

ROADS, STREETS AND HIGHWAYS

(a) Laying Out Roads Under the General Road Law

Section 1101. Except as otherwise provided in this act provided, or except as otherwise provided by local or special legislation, all roads wholly within or partly within townships, shall be laid out, widened, changed, or vacated by the courts of quarter sessions, as heretofore, in

the manner provided by the general road law and the amendments, additions, and supplements thereto. All damages and benefits occasioned by such laying out and the subsequent opening thereof, or by any such widening, changing, or vacation shall be assessed, collected, and paid in the manner provided by the general road law and the amendments, additions, and supplements thereto.

(b) Certain Roads Declared to Be Public Roads

Section 1105. Every road not of record which has been used for public travel and maintained and kept in repair by the expenditure of township funds for a period of at least twenty-one years and upwards shall be deemed to be a public road of the width of at least thirty-three feet notwithstanding the fact that there is no public record of the laying out of such road or a dedication thereof for public use. In all such cases the lawful laying out and opening or dedication of such roads of the width hereinbefore specified shall be conclusively presumed.

(c) Opening and Repairing Roads, Detours, Et Cetera

Section 1110. Opening, Repairing and Closing Roads.—Public roads or highways in townships shall, as soon as may be practicable, be effectually opened and constantly kept in repair. All public roads or highways shall at all seasons be kept reasonably clear of all impediments to easy and convenient traveling at the expense of the township.

The supervisors of any township may temporarily close any township road when, in their opinion, excessive or unusual conditions have rendered such road unfit or unsafe for travel and immediate repair, because of the time of year or other conditions, is impracticable. The road or portion of road so closed shall be properly marked at its extremities and a means of passage for the customary users of such road shall, whenever possible, be provided.

Any one using such road or portion thereof after the same has been properly closed and marked, without a permit from the supervisors, shall be subject to a penalty of not more than one hundred dollars, to be recovered in a summary proceeding, and penalties so recovered shall be payable to the treasurer of the township wherein the offense was committed, to be expended in the repair of the roads of the township.

Section 1111. Time Within Which Roads to Be Opened.—Whenever proceedings have been heretofore or may hereafter be begun in any court of quarter sessions for the opening and laying out of any public road in any township, such public road shall be physically opened upon the ground for use by the public within the period of five years next after the entry of the final decree confirming said road and not thereafter.

In the event that the proceeding for the opening and laying out of a public road referred to in this section shall have been completed, and a final decree confirming said road shall have been made, and such proposed road shall not have been physically opened upon the ground and shall have remained unopened to public use for a continuous period of five years next after the entry of the final decree confirming said road, then such proceedings shall be deemed to be void and of no effect, and the land proposed to be taken shall revert to the owners of the land, as in the case of the vacation of a public road free of any easement or right of the public to use the same.

Section 1112. Detours.—Except in the case of emergencies wherein the safety of the public would be endangered, no public road or highway in any township shall be closed to vehicular traffic, except upon order of the authorities having charge of the maintenance of such highways, nor for a longer period than is necessary for the purpose for which such order is issued: Provided, however, That no public road or highway shall be closed to vehicular traffic when the same has been designated as a detour by the State Department of Highways, unless the written consent of the State Department of Highways has first been obtained, or unless the authorities having jurisdiction over said road or highway shall, by resolution duly recorded on their minutes, declare such closing necessary for the protection of the public safety.

When any public road or highway shall be closed, as hereinbefore provided, it shall be the duty of the supervisors authorizing the closing to immediately designate or lay out a detour, on which they shall erect or cause to be erected and maintained while such detour is in use legible signs at each public road intersection throughout its entire length indicating the direction to the main highway. During the period when such detour is in use, it shall be the duty of the authorities closing the main highway to maintain such detour in safe and passable condition. It shall also be the duty of the authorities closing the main highway and maintaining the detour to immediately remove all detour signs when the highway originally closed is opened for traffic. Said supervisors shall, as soon as possible, repair the road designated as a detour, and place same in a condition at least equal to its condition when designated as a detour. Whenever necessary in the creation of a detour, as aforesaid, the authorities responsible for laying out the detour may enter into agreement with the owners of private lands, covering the acquisition of right-of-way privileges over private property for the period when the main highway shall be closed to traffic. In the exercise of the rights conferred by this section, the authorities responsible are hereby empowered to pay for the necessary maintenance, subsequent repair, and land rental out of such

funds as are available for the construction and/or maintenance of the highways in their charge.

Any person who shall wilfully remove, deface, destroy or disregard any barricade, light, danger sign, detour sign, or warning of any other character whatsoever, erected or placed under authority of this section, or who shall drive on, over or across any highway which has been closed by proper authority, shall, upon conviction thereof in a summary proceeding before a magistrate, alderman or justice of the peace, be sentenced to pay a fine of not less than twenty-five dollars nor more than one hundred dollars, and the costs of prosecution, and, in default of the payment thereof, shall be imprisoned one day for each dollar of fine and costs unpaid: Provided, however, That persons who have no outlet due to the closing of a highway may drive on, over or across such highway with the consent in writing of, and subject to such conditions as may be prescribed by, the authorities responsible for the closing or their agents or contractors, without being subject to the penalties imposed by this section.

In addition to the penalties herein provided, the authorities responsible for the maintenance of a highway which has been closed to vehicular traffic, or their agents or contractors, may, in an action at law, recover damages from any person or persons who have damaged a highway by driving on, over or across same when it is closed to vehicular traffic in accordance with the provisions of this act.

All fines collected under the provisions of this section shall be paid by the officer receiving the same to the treasurer of the township in which the offense was committed.

(d) Changing, Vacating or Altering Roads by Agreement with Property Owners

Section 1115. Whenever the supervisors of any township deem it advisable to construct, change, or alter any part of any public road under their supervision, within this Commonwealth, or to vacate any abandoned portion of a State highway not vacated by the Department of Highways, and can agree with the property owners affected by such change, alteration or vacation, they may change, alter or vacate such part of such public road, as contemplated in such agreement, without the formality of a view.

No such change or alteration of any part of any public road shall be made, the costs and expenses of which, including damages to such township, shall exceed five hundred dollars. A petition setting forth the facts regarding such change, alteration or vacation, accompanied by a map or draft of the same, shall be presented to the court of quarter sessions for approval before such

actual change, alteration or vacation is made; whereupon the new location, approved by the court, shall be taken to be the public road and the old location shall be vacated, or the abandoned State highway shall be vacated, as the case may be.

(e) Elimination of Curves

Section 1120. Any township may acquire, by purchase or by the right of eminent domain, any such property and lands situate along or adjacent to any township highway, as, in the opinion of the supervisors of such township, may be necessary to eliminate dangerous curves and widen narrow roads or highways for the better protection and safety to the traveling public.

Upon any such purchase or condemnation the supervisors may, from time to time, abate or remove, or cause to be abated or removed, any such dangerous curve or curves, or widen such narrow highway to the extent of the property and land so acquired.

The proceedings for the condemnation of such property and lands under the provisions of this section, and for the assessment of damages for property taken, injured or destroyed, shall be taken in the manner provided by this act for the condemnation of land by townships.

This section shall not be construed to repeal any acts or parts of acts providing a method of procedure for the widening of township roads.

(f) Acquisition of Unobstructed Views at Curves and Intersections

Section 1125. Any township may acquire, by purchase or by the right of eminent domain, a free and unobstructed view down and across such lands located at or near the intersection of any two highways, or a highway and a railroad or railway, or at any curve in any highway, as may be necessary to assure a free and unobstructed view in all directions at such crossings, and to so prevent the use of such lands for any purpose or in any manner which may interfere with or obstruct the vision of any person or persons traveling upon any such highways.

Upon any such condemnation, the township, having had such view condemned may, from time to time, abate or remove, or cause to be abated or removed, any obstruction to such view over and across such lands.

The proceedings for the condemnation of such view over and across such lands under the provisions of this act, and for the assessment of damages for property taken, injured or destroyed shall be taken in the manner provided in this act.

Upon the condemnation of a view over and across any such lands, the owner of such lands may make every

such use thereof as will not interfere with a free and unobstructed view at such dangerous crossing or curve, and, unless specially provided for in such condemnation proceedings, such condemnation shall not be construed to prevent the owner thereof from using such land for pasture or the growing of grass, oats, wheat, or other crops which will not obstruct the vision more than wheat.

(g) Relocation, Alteration and Vacation of Roads
in or near State Parks

Section 1130. Agreements to Relocate, Alter and Vacate Roads.—Whenever a public road or highway within a park or public grounds, title to which park or public grounds is vested in the State of Pennsylvania, is laid out, located, relocated, altered or vacated in such manner that a public road or highway approaching, leading into, or contiguous to such park or public grounds shall become either useless, inconvenient, or burdensome, such public road or highway approaching, leading into, or contiguous to such park or public grounds may be altered, relocated, or vacated by the township supervisors charged with the duty of maintaining such roads or highways, in whole or in part, for the purpose of making it convenient and suitable as an approach to the roads and highways within said park or public grounds, upon the consent and agreement of (a) the commissioners or officials charged with the care and management of said park or public grounds; (b) the township supervisors charged with the duty of maintaining said roads or highways approaching, leading into, or contiguous to said park or public grounds; and (c) the property owners owning the majority of the frontage of land abutting upon the relocated portion of the road or highways approaching, leading into, or contiguous to said park or public grounds.

Section 1131. Agreement to Be Filed in Court; Effect of Filing.—The filing of the consent and agreement of commissioners or officials charged with the care and management of such park or public grounds, the township supervisors, and of the property owners, in the court of quarter sessions of the county or counties in which the altered, relocated or vacated road or highway is situate, shall have the same force and effect as the filing and the approval and absolute confirmation by the court of quarter sessions of a report of viewers appointed in accordance with the general road law, and shall have the same force and effect as though said viewers had laid out, located, relocated, altered or vacated such road or highway in accordance with the agreement filed as aforesaid, and the report of said viewers had been filed, approved and absolutely confirmed by the court.

The filing of said agreement in the court of quarter sessions shall be conclusive as to the question of the

necessity for the laying out, location, relocation, alteration or vacation of said roads or highways as contained in the said agreement, and that the portion or portions of said road or highway abandoned or vacated were useless, inconvenient and burdensome.

Section 1132. Altered and Relocated Roads Declared Township Roads.—Such road or highway, when altered or relocated, shall be maintained and repaired in the same manner as other township roads are maintained and repaired.

Section 1133. Assessment of Damages.—The owner of any land, through which any public road or highway may be so located, may apply by petition to the court of quarter sessions of the proper county, setting forth the injury which he or she may have sustained by reason of the relocation of the said public road or highway, and the proceedings relative to the assessment and payment of damages of said landowner shall be in accordance with the provisions of this act for eminent domain proceedings.

(h) Grading, Paving or Macadamizing Streets or Highways upon Petition of Property Owners

Section 1135. Petition of Property Owners.—Any township may grade, pave or macadamize, with brick, stone or other suitable materials, any public street or highway, or part thereof (not less than one thousand feet), laid out and opened in the township. No street or highway, or any part thereof, shall be graded, paved or macadamized under the provisions of this section, except upon the petitions of owners of property representing a majority in number of feet front of the properties abutting on the street or highway, or part thereof, proposed to be paved, nor unless there shall be at least ten separate improved dwellings or places of business in each one thousand feet of highway to be so improved.

Section 1136. Assessment of Cost by Foot Front Rule.—The cost and expense of any such improvement may be collected from the owners of the real estate abutting on such street or highway, or part thereof, by an equal assessment on the feet front. Such assessment shall be estimated by the person in charge of the work or by other competent authority designated by the township supervisors.

Section 1137. Collection of Assessments.—All such assessments for grading, paving or macadamizing shall be filed with the secretary of the board of supervisors. The secretary shall give thirty days' written or printed notice that the assessments are due and payable to each party assessed, either by service on the owner or agent or left on the assessed premises. If the assessments, or any of them, remain unpaid at the expiration of said thirty days, they shall be placed in the hands of the

township solicitor for collection. The solicitor shall collect the same, together with five per centum additional as attorney's commission and interest from the completion of the improvement, by a municipal claim filed against the delinquent owner in like manner as municipal claims are now collected. When an owner has two or more lots against which there is an assessment for the same improvements, all such lots shall be embraced in one claim.

Section 1138. Owner Defined.—The term "owner," as used in sub-division (h) of this act, means all individuals, corporations, public or private, copartnerships, and associations, having any title or interest in the property assessed. If the owner to whom notice is required to be given is a non-resident of the township, and his, her, or their place of residence is unknown, or if the ownership of the property cannot be ascertained, the notice shall be posted on the premises and a copy left with the occupant, if there be one.

(i) Dedicated Roads, Streets and Drainage Facilities

Section 1140. Plans of Dedicated Roads and Streets.—No person shall construct, open, or dedicate any road, street, lane or alley, or any drainage facilities in connection therewith, for public use or travel in any township, without first submitting plans thereof to the township supervisors for their approval. Such plans shall be prepared in duplicate in accordance with such rules and regulations as may be prescribed by the supervisors, and shall show the profiles of such roads, streets, lanes or alleys, the course, structure, and capacity of any drainage facilities, and the method of drainage of the adjacent or contiguous territory, and also any other or further details that may be required under the rules or regulations adopted by the township supervisors. Before acting upon any such plans, the supervisors may, in their discretion, arrange for a public hearing, after giving such notice as they may deem desirable in each case. The township supervisors are authorized to alter such plans, and to specify any changes or modifications of any kind, which they, in their discretion, may deem necessary with respect thereto, and may make their approval of such plans subject to any such alterations, changes or modifications. Any plans when so approved shall be signed in duplicate on behalf of the township by such officer as the supervisors may designate, and an approved duplicate copy shall be filed in the township office, where the same shall be available to public inspection. No road, street, lane or alley, or any drainage facilities in connection therewith, shall be opened, constructed, or dedicated for public use or travel, except in strict accordance with plans so approved by the supervisors, or with further plans subsequently approved by

them in the same manner, and/or until such plan and the approval thereof has been recorded as hereinafter provided.

Section 1141. Appeals Where Supervisors Refuse Approval.—In any case where the township supervisors shall refuse to approve any plans submitted to them in accordance with this sub-division, any person aggrieved by the action of the supervisors may, within thirty days after such action, appeal therefrom by petition to the court of quarter sessions of the county, which court shall hear the matter de novo, and, after hearing, may enter a decree affirming, reversing, or modifying the action of the supervisors as may appear just in the premises. The court shall designate the manner in which notices of the hearing of any such appeal shall be given to all parties interested. The decision of the court shall be final.

The action of the township supervisors, or the court on appeal, in approving any such plans, and an approved duplicate copy of such plans, shall be recorded by the person applying for such approval in the office of the recorder of deeds of the county.

Section 1142. No Responsibility on Township Where Plans Not Approved.—If any road, street, lane or alley or any drainage facilities in connection therewith, shall be opened, constructed, or dedicated for public use or travel, except in strict accordance with plans approved as herein provided, neither the township supervisors nor any public authorities shall place, construct, or operate any sewer, drain, water pipe, or other facilities, or do any work of any kind, in or upon such road, street, lane or alley; and neither the township supervisors, nor any other public authorities, shall have any responsibility of any kind with respect to any such road, street, lane, alley or drainage facilities, notwithstanding any use of the same by the public: Provided, however, That nothing herein contained shall prevent the laying of trunk sewers, drains, water or gas mains, if required by engineering necessity for the accommodation of other territory.

Section 1143. Entry on Lands by Supervisors.—The township supervisors and their representatives and workmen may enter upon any land and property, and maintain marks and monuments, so far as the supervisors deem necessary in carrying out their powers and duties hereunder.

Section 1144. Penalty.—Any person, copartnership or corporation who or which shall construct, open or dedicate any road, street, lane or alley, or any drainage facilities in connection therewith, for public use or travel in any township, without having first complied with the provisions of this sub-division of this act, and of any resolutions of the township authorities adopted pursuant hereto, shall be guilty of a misdemeanor, and, upon con-

violation thereof, such person or the members of such copartnership or the officers of such corporation, responsible for such violation, shall be sentenced to suffer imprisonment not exceeding two years, or pay a fine not exceeding one thousand dollars, or both, in the discretion of the court.

Section 1145. Effect of Approval of Plans.—No approval of plans by a township shall obligate or require any such township to construct, reconstruct, maintain, repair, or grade such roads, until and unless authorized and ordered so to do by the proper court pursuant to the provisions of existing law in that regard.

Section 1146. Powers of State and Counties Preserved.—Nothing contained in this subdivision shall be held to restrict or limit the State Department of Highways, or any county, in the exercise of any of its duties, powers and functions under the provisions of any act of Assembly now in force or hereafter to be enacted.

(j) Entry on Private Property to Secure Road Material and to Open Ditches and Drains

Section 1150. Power to Enter on Lands.—When road material cannot be conveniently obtained by contract at reasonable prices, the supervisors of townships may enter upon any land or enclosure within their township lying near the road, and dig, gather, and carry upon the road any stones, sand, gravel or other road material which they think necessary to make, maintain, or repair the road. In exercising such right, they shall do no unnecessary damage to the owners of the land, and shall repair any breaches of fences which they make.

Section 1151. Viewers to Fix Damages.—Whenever the supervisors and the owners of any such materials cannot agree upon the price to be paid therefor, the value of such materials shall be assessed by viewers to be appointed and to make report as provided in this act in the case of eminent domain proceedings.

Section 1152. Power to Open Drains and Ditches.—The township supervisors may enter upon any lands or enclosures, and cut, open, maintain, and repair such drains or ditches through the same as, in their judgment, are necessary to carry the water from the roads, streets, lanes or alleys.

If any person shall stop, fill up, or injure any such drain or ditch, or shall divert or change the course thereof, without the authority of the supervisors, such person shall for every such offense pay a penalty of not more than twenty-five dollars, together with the cost of restoring such drain or ditch, to be recovered in a summary proceeding. The penalty and moneys so recovered shall be paid to the township treasurer.

(k) Highways Crossing Railroads; Special Uses of Highways

Section 1155. Railroad Crossings.—Every township constructing a highway across a railroad shall construct the same above or below the grade thereof, unless permitted by the Public Service Commission to construct the same at grade.

Any such crossing of a railroad by a highway, or any vacation of any highway crossing a railroad, shall be constructed only in the manner prescribed by and under the jurisdiction of the Public Service Commission. The compensation for damages to the owners of adjacent property, taken, injured or destroyed, shall be ascertained, fixed and paid in the manner prescribed in the Public Service Company Law.

Section 1156. Highway Permits.—No railroad or street railway shall hereafter be constructed upon any township highway, nor shall any railroad or street railway crossings, nor any gas pipe, water pipe, electric conduits, or other piping, be laid upon or in, nor shall any telephone, telegraph, or electric light or power poles, or any coal tipples or any other obstructions be erected upon or in, any portion of a township highway except under such conditions, restrictions and regulations, and subject to the payment of such fees for permits as may be prescribed and required by the State Highway Department, not exceeding the reasonable cost of issuing the permit and expense of inspecting the work authorized by such permit upon completion thereof. All fees so collected for permits shall be paid into the State Treasury, and shall be credited to the special fund in the State Treasury into which motor vehicle registration and license fees are now paid; and all such permit fees in said fund, from time to time, are hereby specifically appropriated to the State Highway Department for expenditure for the same purpose and in like manner as that for which the moneys now in said fund may be expended.

(l) Guideposts and Index Boards

Section 1160. Duty of Supervisors to Erect.—The supervisors of townships shall erect posts at the intersection of all public roads and at one of the angles where any public road crosses another public road, and shall firmly fix thereon boards or metal signs, with index hands pointing to the direction of such roads, providing that if a building, tree, trolley pole, telephone pole, or telegraph pole is so erected that it can be used in place of a post, and permission has been secured from the owner thereof, such building, tree or pole may be used in place of a post. On such boards and signs shall be inscribed, in large and legible characters, the name of the town, village, or place to which such roads lead, and

the distance thereto computed in miles : Provided, Where any public highway intersects or crosses a State highway, application for a permit shall be made by the supervisors to the State Department of Highways for the erecting of such signs.

Section 1161. Penalty for Destroying, Et Cetera.— It shall be unlawful for any person to wilfully destroy, remove, injure, or deface any guidepost or sign or index board erected upon or near any public street, road, or bridge by the authorities of any township, or erected, with the consent of the authorities having jurisdiction over such street, road, or bridge, by any club, association, or other organized body for the direction, guidance, or safety of travelers. Any person violating this section shall, upon conviction in a summary proceeding, be sentenced to pay a fine of not less than ten dollars and not more than twenty-five dollars, with all costs of prosecution, together with the value of such sign so destroyed, removed or defaced. All fines and moneys imposed and collected shall be paid to the township treasurer. In default of payment of said fine, costs and expenses, he shall undergo an imprisonment in the county jail for not less than five nor more than sixty days.

(m) Protection of Highways from Snowdrifts

Section 1165. Any township which is responsible for the maintenance of any public road or highway shall have authority to enter upon private property adjacent to such public road or highway and place thereon a snow fence, at any point as may be deemed necessary, to within a limit of one hundred (100) feet from the right-of-way line of such public road or highway, in order to eliminate snow drifting on the traveled portion of the public road or highway.

No such snow fence shall be placed prior to November first, nor shall the same remain in place after April first of the succeeding year, unless the written consent of the owner is obtained, agreeing to an extension of time for the removal of said snow fence.

If the supervisors shall not be able to enter into an agreement with the owner of adjacent property occupied by such snow fence as to the amount of damages sustained as a result of said fence being placed and removed, the owner may petition the court of common pleas of the county for the appointment of viewers to ascertain the amount of damage incurred in such case in the manner provided in this act for eminent domain proceedings. Such damages, if any, when ascertained, shall be paid by the township. Any funds available to the respective authorities for the construction and maintenance of public roads or highways under their supervision shall be available for the payment of such damages.

Whenever any highways in townships are so located as to render them liable, on account of high wind during the winter season, to be so filled with snow as to make them impassable, and, in the judgment of the supervisors, such drifts of snow can be avoided by the removal of any fence erected along either side of such highway and replacing the same by a fence constructed of posts, wire, and boards or rail combined, such supervisors may agree with the owners of such fences upon a plan for the erection of a fence constructed of posts, wire, and board or rail combined. The township may pay the owners of such fences a sum not to exceed the first cost of the wire used in the construction of such fences. The wire used in the construction of such fences shall be without barbs. This section shall not apply to any stone wall, hedge, or ornamental fence.

(n) Grades of Highways

Section 1170. In the construction or repair of any highway in any township, it shall be unlawful to raise such highway above the ordinary grade thereof when a drain or culvert shall be constructed under such highway, or when such highway shall be constructed or repaired over such drain or culvert. This section shall not be construed in any manner to interfere with the work of the State Department of Highways, in the reconstruction or improvement of any State highway or State-aid highway, or when a township improves a township road, under the direction, plans, and specifications of the State Department of Highways.

(o) Trees and Shrubbery within Limits of Highway

Section 1175. Saving Trees and Shrubbery.—Where any highway in any township passes through or along forested lands, wild lands, or uncultivated lands, no trees growing within the limits of such highway at a distance beyond fifteen feet on either side of the centre line thereof, and which measure four inches or over in diameter at a point two feet from the surface of the ground, shall be cut down or destroyed by the supervisors or roadmasters employed by them, or any other person, without first obtaining the consent of the abutting owners.

Whenever any highway running through improved or cultivated lands has been opened, and there are growing, along the roadsides and within the road limits, shrubs or trees not interfering with public travel, no supervisors or roadmasters, or other persons in their employ, shall remove, cut, injure, or destroy, or in any other manner interfere with such shrubs or trees. If such removal or cutting is absolutely necessary for the purpose of maintaining the highway at its highest efficiency, the supervisors or roadmasters, or other persons in their employ, may so cut or remove such shrubs or trees, after noti-

fyng the abutting property owners and entering into an agreement with them relating to the removal, cutting or interference with said shrubs or trees.

Section 1176. Court Orders for Removals.—In either of the cases set forth in the preceding section, if the consent or agreement of the abutting property owners cannot be obtained, the board of supervisors may appeal to a judge of the court of common pleas. The judge shall inquire into the facts of the case, and after hearing all parties in interest shall make such order as seems just, having due regard for the demand for road improvement as well as for the preservation of the trees or shrubs. From such order there shall be no appeal.

Section 1177. Logs and Cordwood Property of Owner.—All logs, cordwood, branch wood, or other forms of wood, which shall be derived from the destruction or removal of any trees growing along the highways, shall be surrendered to and remain the property of the abutting owners.

Section 1178. Brush and Refuse.—The supervisors may clear out brush and other refuse from along the sides of the road to the legal width thereof. All such clearing and removal of brush and refuse shall be confined to growth that is within the limits hereinabove described, and to the removal of branches that in any way interfere with public travel. No other injury, by fire, cutting, abrasion, or otherwise, shall be done to the standing timber.

Section 1179. Penalty.—If any supervisors, roadmaster, or person in their employ, or any other person, shall cut down, kill, or injure any living tree, growing at a distance beyond fifteen feet on either side of the center line thereof, and of a size four inches in diameter or greater at a point two feet from the surface of the ground, or shall violate any other provision of the preceding sections of this subdivision, he shall, in a summary proceeding, be subject to a penalty of not more than five dollars for every tree so cut, injured, or destroyed, with costs of suit. Such fines shall be paid to the township treasurer. If any defendant, upon conviction for any offense, fails or refuses to pay the fine and costs imposed, or does not give bond with approved surety to pay the same within ten days, he shall be committed to the county jail for not more than thirty days or until he has paid the fine and costs in full.

Section 1180. Removal of Obstruction.—Nothing in this subdivision of this act shall be so construed as to prevent the supervisors or roadmasters, or other persons in their employ, from removing such roadside trees which may be thrown down by the wind or lodged in such position as to be a menace to public travel, or which, by reason of any other cause, may become a source of danger to the public. Every such act of removal shall be made with due regard to the circumstances of the

case, so as to preserve the true intent and purpose of this subdivision.

(p) Obstructions and Nuisances

Section 1185. If any person shall stop or obstruct any public road or highway in any township, or shall commit any nuisance thereon by felling trees, making fences, turning the road, or in any other way, and shall, not on notice given by the township supervisors, forthwith remove the obstruction or nuisance and repair the damages done to such road, such person, upon conviction in a summary proceeding, shall, for every such offense, pay a penalty of not more than twenty-five dollars. Nothing in this section shall debar an indictment for any such nuisance as in case of misdemeanor at common law.

(q) Opening, Making, Amending, and Repairing Highways and Bridges by Contracts with Taxpayers

Section 1190. Taxpayers' Rights.—Any one or more taxpayers of any township may acquire the right to furnish all the materials and labor necessary for opening, making, amending, and repairing the public highways and bridges of such township, in manner and under the conditions set forth in this subdivision of this act.

Section 1191. Petition to Court.—To acquire such right, such taxpayers shall, before the beginning of the township fiscal year, present to the court of quarter sessions a petition, setting forth that he, she, or it or they are the owners of property assessed and taxed for road purposes in such township, the approximate number of miles of public road in such township, and the ability of the petitioner or petitioners to lay out, open, make, amend, and repair the public highways and bridges of such township, wholly at his, her, its or their own expense, for the ensuing township fiscal year, and to pay the other expenses of such township, as hereinafter provided, without any right against or claim upon such township for or by reason of the materials, labor or money so furnished.

Section 1192. Bond of Petitioners.—The petitioners shall, with the petition, present a bond to the township, in a sum equal to five hundred dollars for each mile of public road in the township, with one or more sufficient sureties, to be approved by the court, conditioned for the faithful performance of said petitioner or petitioners of his, her, its or their duty, and to save the township harmless from any loss or claim by reason of failure so to perform said duty.

Section 1193. Notice to Supervisors and Auditors.—Notice of the intention of presenting the petition and bond, and of the time when said petition and bond will be presented to the court, shall be given to the supervisors and auditors of the township, at least ten days before the same are presented.

Section 1194. Contracts; Stipulations.—When the petition, bond, and proof of the notice, required in the preceding section, are presented to the court, the same shall be ordered filed; and the court, being satisfied of the good faith of the petitioners and the sufficiency of the petition, bond, and notice, shall order and direct the supervisors, on behalf of the township, to enter into a contract with the petitioner or petitioners. In such contract, the petitioner or petitioners shall bind him, her, or itself or themselves:

First. To open, make, amend, and repair the public highways and bridges of the township for the ensuing fiscal year in a lawful and workmanlike manner, wholly at the expense of the petitioner or petitioners, and without creating thereby any claim upon or right against the township for or by reason of the materials, labor or money for persons employed.

Second. To indemnify and save harmless the township from all claim, damage, cost, or expense of whatever kind, for or by reason of any act or omission of said petitioner or petitioners whereby any claim, suit, or other demand may be set up or recovered against the township.

Third. To pay, within sixty days from the beginning of the fiscal year, to the following officers of such township, the following sums, to be received by said officers in full for all demands against such township for their respective services as such officers of the township for the fiscal years for which the said contract is made, which shall be in lieu of the compensation otherwise in this act provided for such officers, namely: To each township secretary, the sum of fifty dollars; to each of the auditors of such township, the sum of twenty-five dollars; to an attorney, to be elected by such supervisors as counsel for the township, the sum of fifty dollars; to each supervisor, the sum of two hundred and fifty dollars.

Section 1195. No Road Tax to Be Levied.—In consideration of the obligations set out in the preceding section to be assumed and performed by the petitioner or petitioners, the supervisors, on behalf of such township, shall stipulate that the township will not assess, levy, or collect any tax for road purposes during the fiscal year for which such contract is made.

Section 1196. Inspections by Supervisors.—The supervisors shall view and inspect the making and repairing of the roads in such townships, at least once during every month, and satisfy themselves that the petitioners have fully complied with their contract, before final settlement and expiration of contract. If, at any time, the supervisors shall see that any portions of the roads need repair, they shall notify the petitioners to repair the same. In case said petitioners fail to repair said road within five days after notice, the supervisors are em-

powered to purchase such materials and employ such men as may be necessary to repair such road, and charge the same to the petitioners.

ARTICLE XII

BOUNDARY ROADS AND HIGHWAYS

(a) Opening, Repairing, and Improving on Division Line of Townships

Section 1201. Roads Between Two Townships.—Roads or highways laid out on a line which divides two townships shall be opened, made, kept clear and in repair, at the joint and equal charge of such townships. Any township necessarily incurring more than its due proportion of such charge may recover the excess so incurred from the other township.

When any public road is laid on the line of two townships, if the commissioners or supervisors of an adjoining township neglect or refuse to join with the supervisors of the township in opening or repairing such road, the supervisors of the township shall open, amend, and repair the road, and are authorized to collect a just proportion of the cost of the opening and repairing of such road from the township so neglecting or refusing to join in such opening, amending, or repairing. The commissioners or supervisors so neglecting or refusing shall be liable to a penalty of not less than four dollars and not exceeding fifty, to be recovered in a summary proceeding. All such penalties when recovered shall be paid into the township road fund.

(b) Maintenance of Roads Between Townships and Cities or Boroughs

Section 1205. Whenever any road or street is on the boundary line between any township and a city or borough, such road or street shall be maintained jointly by the township and the city or borough. For the purpose of maintaining any such road or street, the authorities of any such township are hereby directed to enter into agreements with such city or borough providing the manner in which the same shall be maintained, and providing for the division of the cost of maintenance between the city or borough and township. If any such city or borough and township shall fail or refuse to enter into any such contract, or if the city or borough and township cannot agree, any taxpayer or the corporate authorities of the township may present a petition to the court of quarter sessions of the county, setting forth the facts, and the court, after hearing, of which such notice shall be given to all parties interested as the court may direct, shall make an order directing the manner of such maintenance and the division of the cost

of maintenance between the city or borough and the township. The action of the court shall be final.

(c) Highway, the Centre Line of Which Is the Dividing Line Between Townships and Boroughs or Cities in the Same County

Section 1210. Whenever the centre line of any highway constitutes the dividing line between a township and any city or borough located in the same county, the supervisors of the township may, jointly with the county, enter into a contract with the city or borough providing for the grading, curbing, and macadamizing or paving of such highway.

Such alteration or improvement shall be constructed, and subsequent repairs shall be made, under the supervision of the proper authorities of the city or borough, in compliance with the laws governing the construction of such alterations or improvements in such city or borough and with plans and specifications to be agreed upon in writing between the supervisors of the township and the city or borough and the commissioners of the county.

The cost of any alteration or improvement shall be borne one-half by the city or borough and one-half by the county and township in equal portions.

The cost of repairs shall be borne one-half by the city or borough and one-half by the township, or by the county and township in equal portions, or such other portions as are agreed upon in the joint contract of the township with the county.

(d) Highway, the Centre Line of Which Is the Dividing Line Between Townships and Cities in Adjacent Counties

Section 1215. Whenever the centre line of any highway constitutes a dividing line between a township and a city located in an adjacent county, it shall be lawful for the township supervisors to enter into a contract with the county in which it is located and the city providing for the grading, curbing, macadamizing or paving of the roadway of said highway, the cost thereof to be borne one-half by the city and one-half by the township and the county in which such township shall be situated in equal portions.

The said alteration or improvement shall be constructed, and subsequent repairs shall be made, under the supervision of the proper authorities of the said city, in compliance with existing laws governing such construction or improvement in such city, and in further compliance with plans and specifications to be agreed upon in writing between such city and the commissioners of the county and the township supervisors of the said

township. The cost of repairs shall be borne one-half by the city and one-half by the township or by the county and township in equal portions, or such other proportions as may be agreed upon by the county and township.

In all cases in which it shall be found impossible to enter into such contract or agreement as is provided for in this section, or where either the city or the township or the county in which such township is situated shall refuse to enter into such contract or agreement, it shall be lawful for the township to present its petition to the court of common pleas of either county, setting forth the facts and circumstances, including the condition of the highway from which the necessity or desirability for the grading, curbing, macadamizing or paving of the roadway appears, and the estimated cost thereof, and that the terms of the said contract as provided for in this section cannot be agreed upon by the said city and the county or township, or either or any of them, or that either such city or the county or township, or any or either of them, refuses to enter into such contract. Such petition may pray that such court may, after hearing all the parties concerned, make its order or decree, defining the nature and character of the improvement reasonably necessary or desirable to be made to the roadway, and requiring the parties hereinabove specified to enter into a contract or contracts for the making and constructing of the same as herein provided for. A copy of the said petition, duly certified, shall be served upon the city or the county and township concerned, other than the petitioner, with notice of such day as may be fixed by the court for a hearing. Thereupon either or both of the parties served with such notice shall be entitled, on or before such date, to file in the said court its answer to the said petition, setting forth its version of the facts or such other matters in relation thereto as may be deemed necessary or proper by it. The said court upon the date so fixed, or at such other times as it may appoint, shall hear the evidence of the parties, or it may refer the matter to a master, who shall hear the testimony of the parties and report his findings, in the same manner and under the same procedure as provided by the rules in equity in similar cases, to the said court, which may reject, confirm, or modify the same, and may make its decree or order directing the making of such alterations or improvements to the roadway as may be deemed reasonably necessary or desirable and providing for the sharing of the cost of such improvements, one-half by the city and one-half by the county and township in equal portions. The said order or decree may further provide that the repairs to such alterations and improvements subsequently required shall be borne one-half by the city and one-half by the county or township in equal portions, or such other proportions

as between the county and the township as such court may find to be legal and proper; and thereupon the said grading, curbing, macadamizing or paving of the roadway of such highway shall proceed in accordance with the decree or order of the said court in the same manner as if the contract or agreement in this section had been entered into and duly executed.

(e) Improvement of Streets Where More Than One-Half of Width Is in Township; Assessment of Property Outside Limits

Section 1220. Whenever any street, alley, or highway more than one-half the width of which is within the limits of any township shall divide the said township from any other municipality or township located within the same county, such street, alley, or highway may be improved by the township within which the greater width is located in the same manner as if the said street, alley, or highway were entirely located within the limits of said township.

The property abutting on the side of said street, alley, or highway which is located outside the limits of the township making such improvements shall, for a depth of one hundred and fifty feet plus one-half the width of said street, alley, or highway from its center line, be assessed for any and all municipal improvements to or on the said street, alley, or highway in the same manner as such property would be assessed under the laws of the Commonwealth if it were entirely located within the limits of such city, borough, or township.

(f) Assessment of Property Outside Limits for Street Improvement Where Street Entirely within Township

Section 1225. Whenever any street or alley, entirely within the limits of any township, shall divide such township from any other municipality or township located in the same county, the property on the side of the street or alley, opposite the line of such township, shall, for a depth of one hundred and fifty feet, be assessed for municipal improvements on such streets or alleys on which property shall abut. Such assessment shall be made in the same manner and in the same proceeding as is used for the assessment of property within such township for such improvement.

ARTICLE XIII

BRIDGES AND VIADUCTS

(a) Over Creeks, Rivulets, Gullies, Canals and Railroads

Section 1301. Power to Make and Maintain Bridges.
—The supervisors of townships, in making and repairing

the roads, shall make and maintain within their township sufficient bridges over all small creeks, rivulets, deep gullies, canals, and railroads, where the same is necessary for the ease and safety of travelers.

Such bridges over canals or railroads shall not obstruct the railroad or canal over which it is built. Nothing in this section shall release railroad or other companies or the Commonwealth from the requirements of existing laws.

Section 1302. Damages.—In the construction and maintenance of such bridges, all damages shall be awarded and benefits assessed as part of the proceeding to lay out, open, make, or repair the road of which the bridge is a part.

(b) Over Streams, Railroads and Canals on
Township Boundaries

Section 1305. Bridges on Division Line of Townships.—Where a small creek or a railroad or canal, over which a bridge is necessary, is on the boundary line of two townships, the bridge shall be built and maintained at the joint and equal expense of the townships, by their respective commissioners or supervisors, in the manner directed by this act in the case of public roads which may be the division line of townships.

Section 1306. Bridges Between Townships and Municipalities.—Whenever a creek, railroad, or canal, over which a bridge is necessary, is on the division line of a township and a municipality, the township shall unite with such municipality in the construction and maintenance of such bridge and pay an equal share of the expenses incident thereto.

Section 1307. Where Bridge Over Railroad or Canal.—If a bridge is built over a railroad or canal, such bridge shall not obstruct the railroad or canal over which it is built. Nothing in said sections shall release railroad or other companies or the Commonwealth from the requirements of existing laws.

(c) Maintenance, Repair, and Rebuilding of Bridges
Built by County

Section 1310. Whenever a bridge or part thereof has been built by the county, or the whole or part of the money necessary to build it has been furnished by the county, and the bridge has not been entered on record as a county bridge, such bridge shall be maintained, kept in repair, and rebuilt, when necessary, by the township or townships in which, or on the boundary line of which, it is located, without rendering the county liable for the same.

(d) Effect of Approval of Department of Highways

Section 1315. Whenever authority has been given by the State Department of Highways to township super-

visors, under existing laws or laws that may hereafter be enacted, for the construction, repair, alteration, or maintenance of any township bridge, it shall not be necessary for such township supervisors to procure permits from any other department consenting to the construction, repair, alteration, or maintenance of such bridge. This section shall not repeal or modify any of the provisions of the act of the twenty-sixth day of July, one thousand nine hundred and thirteen (Pamphlet Laws, one thousand three hundred seventy-four), known as The Public Service Company Law; nor the act of the twenty-fifth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred and fifty-five), entitled "An act providing for the regulation of dams, or other structures or obstructions, as defined herein, in, along, across, or projecting into all streams and bodies of water wholly or partly within, or forming part of the boundary of, this Commonwealth; vesting certain powers and duties in the Water Supply Commission of Pennsylvania for this purpose; and providing penalties for the violation of the provision hereof," except as hereinabove provided.

ARTICLE XIV

SIDEWALKS

Section 1401. Power of Supervisors to Establish Width and Location of Sidewalks; Consents in Certain Cases.—The supervisors of any township, upon the request of any landowner whose land fronts upon a public highway within such township, may establish the width, grade and location for a sidewalk along one or both sides of said highway along the lands of such owner. The width of the walk on each side of said highway shall not be less than six feet for roads fifty feet in width or less, and for roads over fifty feet in width shall be ten feet in width. When said sidewalks are so established, such landowner shall pay for and keep the same in repair.

In case the street or highway is a State Highway or a county road, the written consent of the Department of Highways or the county commissioners, as the case may be, shall first be obtained.

Section 1402. Construction of Sidewalks Upon Petition of Property Owners.—The township supervisors may construct sidewalks of board, plank, or cement, or other suitable material, along the highways, through towns and villages in such townships, upon the petition of owners of property representing a majority in number of feet front of the properties abutting on the highways where such sidewalks are to be constructed. Whenever any such petition is filed with the supervisors, the owner of the property shall be given notice by the supervisors to construct such sidewalk; and in case of the

failure of the owner to complete such sidewalk within a period of thirty days after the receipt of such notice, the supervisors may construct such sidewalk as herein provided. Whenever any sidewalks are constructed by the supervisors, the expense of the construction of such sidewalk shall be paid by the abutting property owners in proportion to their frontage. If such owners fail to so pay the expenses of the construction of such sidewalk, the township supervisors may recover the amount by action of assumpsit, or may file municipal liens therefor against the abutting properties, in the manner provided by law for the filing and collection of municipal liens.

Section 1403. Power to Establish Grades and Width of Sidewalks.—Supervisors of townships may regulate, by resolution, the grade and width of sidewalks constructed along the highways in such townships, and shall have general supervision over the same and may establish a grade or grades for footways or sidewalks, which grade or grades may be separate and apart from the grade or grades established for the cartway or roadway.

ARTICLE XV

SEWERS AND DRAINS

- (a) Establishing and Constructing Sewer and Drainage Systems; Sewer Connections and Rates; Disposal of Sewage; Assessment of Cost of Construction

Section 1501. Power to Establish and Construct Sewers and Drains; Sewer Rentals.—Townships may establish and construct a system of sewers and drainage, locating the same as far as practicable along and within the lines of the public roads of the townships as seems advisable to the board of supervisors. The supervisors may permit and, where necessary for the public health, require adjoining and adjacent property owners to connect with and use the same. All persons so connecting shall pay in addition to the cost of making such connection a monthly or annual rate prescribed by a resolution of the board of supervisors. Such monthly or annual rate shall constitute a lien, until paid, against the property so connecting with such system and the amount thereof may be recovered by due process of law.

Nothing in this section shall be construed to repeal or modify any of the provisions of the Public Service Company Law.

Section 1502. Notice of Contemplated Construction; Protests by Property Owners.—No sewer, system of sewers, or drains shall be constructed under the provisions of this subdivision, unless a resolution of the board of supervisors authorizing the same shall be published in a newspaper of general circulation published in the

county in which the township is situated, once a week for three successive weeks. If, within twenty days after the last publication or at any time during the period of publication, taxpayers of the township whose property valuation, as assessed for taxable purposes within the township, shall amount to fifty per centum of the total property valuation, as assessed for taxable purposes within the township, shall sign and file, in the office of the prothonotary of the court of common pleas of the county in which the township is located, a written protest against the construction of such sewer, sewer system or drain, then the construction authorized by such resolution shall not be undertaken or proceeded with.

Section 1503. Location of Sewers on Private Property.—Where it is reasonably impracticable in the judgment of the supervisors in any part of such system to carry such sewers or drains along the lines of public roads, they may locate and construct so much of the same as is necessary through private lands.

Section 1504. Treatment Works and Facilities Therefor; Eminent Domain.—The supervisors shall make the necessary provision for the disposition of the sewage and drainage within, or for carrying the same beyond, the limits of the township, and, to this end, they are hereby authorized to enter into contracts with other municipalities and other corporations or persons to purchase, acquire, enter upon, take, appropriate, occupy and use such lands, rights, and interests therein within the corporate limits of other townships or boroughs as shall be necessary for the proper location, construction, maintenance, use, and operation of sewer mains, drains, or treatment works, including such lands, rights, and interests therein as shall be necessary for future additions to and enlargements of such sewerage facilities, and as may be necessary to carry out the plans and specifications upon which a permit has been issued by the Secretary of Health in accordance with the provisions of the act of April twenty-second, one thousand nine hundred and five (Pamphlet Laws, two hundred and sixty), entitled "An act to preserve the purity of the waters of the State for the protection of public health," and of "The Administrative Code."

Section 1505. Entry on Lands to Mark Sewer Routes; Damages.—In the event of inability to agree with the owners, either for the land necessary for so much of the line of sewers and drains as are not located upon public roads, or for so much land as is required for the disposition of the sewage, the supervisors may enter upon said land and mark thereon the route and width necessary for the construction of the line of sewers or drains or the boundaries of so much land as is necessary for disposition of such sewage, and occupy the said land for such purposes. For all damage done or suffered or which accrues to the owner or owners of such land by

reason of the taking of the same, the funds of the township raised by taxation shall be pledged and deemed as security. Such damages shall be determined by viewers in the manner provided in this act for eminent domain proceedings.

Section 1506.—Enforcement of Judgment for Damages.—The damages as awarded when the report is finally confirmed shall be entered as a judgment, and if the same is not paid within thirty days after the entry thereof, execution to enforce the collection thereof may be issued as in other cases of judgment against townships.

Section 1507. Cost of Construction; How Paid.—The cost of construction of any such system of sewers or drains, constructed by the authority of this subdivision of this act, shall be charged upon the properties accommodated or benefited thereby to the extent of such benefits in the manner hereinafter provided.

Section 1508. Sewer Districts; Township to Pay Non-Assessable Portion of Cost.—Whenever a sewer system is constructed by a township for the accommodation of a certain portion only of the township, the supervisors of such township may constitute the territory accommodated into a sewer district or divide it into several sewer districts. In every such case of division into several districts, the supervisor shall make an estimate of the proportion of the cost of the sewer system which should equitably be charged on each of said districts, and declare and establish such apportionment by resolution. No district shall be charged with more than its due proportion of the cost of the main sewers, pumping stations, et cetera, used jointly by more than one district; the aggregate amount charged on property in any such district shall not exceed the amount of such estimate. Where the whole of the township is accommodated by the system it may also be treated as a single district, or divided into districts and be subject to the foregoing provisions.

Any amount not legally chargeable upon properties benefited shall be paid out of the general township fund.

Section 1509. Manner of Assessment.—The charge for any such sewer construction in any township shall be assessed upon the properties accommodated or benefited, in either of the following methods:

(a) By an assessment, pursuant to a resolution of the board of supervisors, of each lot or piece of land in proportion to its frontage abutting on the sewer, allowing such reduction in the case of properties abutting on more than one sewer as the resolution may specify. No assessment by frontage shall be made on properties of such a character as not to be lawfully subject to such manner of assessment, and each abutting property shall be assessed with not less than the whole amount of the benefit accruing to it and legally assessable; or

(b) By an assessment upon the several properties abutting on the sewer in proportion to benefits. The amount of the charge on each property shall be ascertained as hereinafter provided.

When a township is divided into sewer districts, the assessment in each district may be by different methods.

Section 1510. Procedure for Assessment of Benefits.

—In all cases where the board of supervisors shall select the method provided by subdivision (b) of the foregoing section, they shall petition the court of common pleas for appointment of viewers to assess benefits. In all cases where they shall neglect, for a period of three months after the completion of the sewer system, to either ordain assessments by frontage or present petition for appointment of viewers, taxpayers of the township whose property valuation as assessed for taxable purposes within the township shall amount to fifty per centum of the total property valuation as assessed for taxable purposes within the township, may present a petition to the court of common pleas of the proper county for the appointment of viewers to assess benefits; and in all cases where such taxpayer shall, within three months of the adoption of a resolution levying an assessment under the method provided by subsection (a) of said foregoing section, by petition, state to said court that such assessment insufficiently represents the benefits accruing to abutting properties, they may include in such petition a prayer for the appointment of viewers to assess benefits. In either case the court shall thereupon appoint three disinterested persons from the board of county viewers, neither of whom shall be a resident of that portion of the township which is accommodated by the sewer in question, and the viewers so appointed shall proceed as provided in this act for proceedings for the assessment of damages and benefits by viewers. The aggregate of the assessments in any sewer district shall not exceed the amount charged to such district for its share of the cost of the sewer construction unless the same shall, by petition of taxpayers, whose property valuation as aforesaid shall amount to fifty per centum of the total property valuation as assessed for taxable purposes within the township, presented within three months after the adoption of a resolution providing for an assessment by frontage, be stated to insufficiently represent the amount of benefits to such properties, in which case the proceedings by taxpayers authorized above shall be applicable. Upon the filing of such a petition by taxpayers as aforesaid for appointment of viewers, any assessment made by the supervisors and any proceedings thereunder shall be null and void.

Section 1511. Liens for Assessments; Costs of Proceedings.—After the amount of the assessment charged upon the several properties has been established, either by resolution making assessments according to frontage,

or by confirmation of any report of viewers, in whole or in part, it shall be the duty of the township supervisors to file municipal liens for the assessments covered by such resolution or confirmation within the time and in the manner provided by law; the same to be subject in all respects to the general law providing for the filing and recovery of municipal liens. The amounts of all assessments shall be payable to the township treasurer for the use of the township. The supervisors shall also make out bills for the amounts charged against each property, which shall be forthwith sent to all property owners residing in the township, and mailed to all such owners residing elsewhere whose address is known.

The costs of publication of notices in proceedings before viewers shall be paid by the township upon presentation of bills approved by the court.

(b) Contracts with Individuals or Corporations for
Construction and Maintenance of Sewer
and Drainage Systems

Section 1515. In any case where, under the authority of section one thousand five hundred and one of this act, a system of sewage and drainage covering any township, in whole or in part, shall have been approved and authorized by resolution, the supervisors may enter into a contract with any responsible individual or individuals or corporation for the construction of such system of sewage or drainage at the expense of such individual or individuals or corporation. He, they, or it shall be entitled under such contract to exercise all the powers of the township in the construction, maintenance, and operation of such system of sewage or drainage, with the right to collect such charges in connection therewith as the supervisors prescribe in as full manner as the same might have been collected by the township or the supervisors. In such contract the supervisors shall reserve to the township the right at any time, or after a prescribed time, to itself take possession of such system of sewage and drainage, and its appurtenances, at a price and upon terms to be fixed in the contract.

Nothing in this section shall be construed to repeal or modify any of the provisions of the Public Service Company Law.

(c) Sewers and Drains in Streets or Alleys or Over
Private Property; Assessment of Cost of
Construction According to Benefits

Section 1520. Subject to the provisions of section one thousand five hundred and two, townships may construct sewers and drains in any street or alley or through or on or over private property. The costs, damages, and expenses of the construction of any such sewers or drains

shall be assessed upon the properties accommodated or benefited, in either of the following methods:

(a) By an assessment, pursuant to a resolution of the township board of supervisors, of each lot or piece of land in proportion to its frontage abutting on the sewer, allowing such reduction in the case of properties abutting on more than one sewer as the resolution may specify. No assessment by frontage shall be made on properties of such a character as not to be lawfully subject to such manner of assessment, and each abutting property shall be assessed with not less than its proportion aforesaid of the entire cost and expense of such construction;

(b) By an assessment upon the several properties abutting on the sewer in proportion to benefits; the amount of the charge on which property shall be ascertained and the rights of taxpayers conferred in connection therewith, as provided in section one thousand five hundred and ten of this act.

(d) Sewers under State and County Highways

Section 1525. Consents Necessary.—Townships may construct sewers and drains in and under any county or State highway or State-aid highway within the township boundaries. In case of the construction of sewers upon county highways, the consent of the county commissioners of the county shall first be obtained, and in case of the construction of sewers upon any State highway or State-aid highway, the consent of the Secretary of Highways shall first be obtained.

Section 1526. Assessment of Cost.—Whenever sewers have been or shall be laid or constructed by any township in and under such highways, such township may ascertain, levy, and collect the costs and expenses of the construction thereof from the abutting property holders by viewers in accordance with the provisions of this act relating to the assessment of damages and benefits by viewers.

(e) Connecting with Sewer of Adjoining Municipality.

Section 1530. Agreements for Connections; Appointment of Viewers.—Any township may, by agreement, connect with an existing sewer owned by any adjacent municipality, for sewage purposes, in the following manner:

An application shall be made by the board of supervisors to the court of quarter sessions setting forth that fact. If the court shall be of the opinion that such connection can be made without impairing the usefulness of the existing sewer, it shall appoint three viewers who shall view the premises, and investigate the facts of the case and shall assess the proportionate part of the expense of building the original sewer upon such township,

and shall fix the proportion of the expense for repairs which the municipality and the township shall thereafter bear, and determine all other questions liable to arise in connection therewith.

Section 1531. Report of Viewers.—The viewers shall report to the court the result of their investigation, which report shall be confirmed within thirty days unless exceptions thereto are filed. After confirmation of such report or the disposal of any exceptions, any party interested may appeal from the decision of the court of quarter sessions to the Superior Court.

Section 1532. Notice of Contemplated Construction; Protests by Property Owners.—No sewer, system of sewers, or drain shall be constructed under the provisions of this subdivision unless a resolution of the board of supervisors authorizing the same shall be published in a newspaper of general circulation, published in the county in which the township is situated, once a week for three successive weeks. If, within twenty days after the last publication or at any time during the period of publication, taxpayers of the township whose property valuation, as assessed for taxable purposes within the township, shall amount to fifty per centum of the total property valuation, as assessed for taxable purposes within the township, shall sign and file, in the office of the prothonotary of the court of common pleas of the county in which the township is located, a written protest against the construction of such sewer, sewer system, or drain, then the construction authorized by such resolution shall not be undertaken or proceeded with.

(f) Acquisition of Sewer Systems

Section 1535. Any township, in which any person, firm or corporation is maintaining sewers and culverts with the necessary inlet and appliances for surface and under-surface and sewage drainage, may become the owner of such sewers, culverts, inlet and appliances by paying therefor the actual value of the same at the time of the taking by the township.

In case the supervisors of the township cannot agree with the owners of such sewers as to the price to be paid therefor, the supervisors may enter upon and take possession of such sewers, culverts, inlets and appliances. For all damage done or suffered or which accrues to the owner or owners of such sewer by reason of the taking of the same, the funds of the township raised by taxation shall be pledged and deemed as security; such damages to be determined by viewers in the manner provided by this act for eminent domain proceedings. If any sewer or sewer system is acquired by purchase under the provisions of this section, the cost of such acquisition may be distributed or assessed in the same manner as if such sewer or sewer system had been constructed by such township under the provisions of this act.

(g) Joint Sewers and Drains

Section 1540. Agreements for Joint Sewers.—Townships may enter into agreements with municipalities or other townships for the purpose of building sewers, including trunk-line sewers or drains and sewage-disposal plants. Such agreement shall provide for the joint maintenance of the same.

Section 1541. State Permit.—No such sewer or plant shall be constructed until plans and specifications have been submitted to the State Department of Health and approved, in accordance with provisions of the act of April twenty-second, one thousand nine hundred and five (Page, two hundred and sixty), entitled "An act to preserve the purity of the waters of the State for the protection of the public health."

ARTICLE XVI

WATER SUPPLY AND WATERWORKS

Section 1601. Contracts with Water Companies and Municipalities.—The supervisors of any township may, by contract with any private corporation or any adjacent municipality owning a waterworks system, provide for a supply of water for public and private uses, to be delivered into the lines of the township at or near the boundary thereof, or to be delivered through lines owned by such company or municipality within such township, or any part thereof.

Section 1602. Water Lines and Connections.—Township supervisors shall have full power by contract to lay water lines and to regulate the making of connections therewith, or to contract or enter into agreements with any private water company or municipality for the laying of water lines within the limits of such township, or any part thereof.

Section 1603. Expenditure of Township Moneys; Water Rents.—The township supervisors are authorized to expend moneys of the township for the purpose of providing such water lines and connections, and for the purpose of providing a supply of water for private and public use. They may provide for the collection of water rents from users of such water, or may enter into contracts or agreements with private corporations and municipalities supplying such water for the collection by such private corporations and municipalities of water rents from such users.

Section 1604. State Permit.—The supervisors of any township may, by resolution, provide, regulate, and protect any system of distribution of water for private and public use after a certified copy of the plans and surveys for such system, with a description of the sources from which it is proposed to derive the supply, are filed with the Department of Health, and a written permit for

the construction of such system obtained from the Secretary of Health, in accordance with existing law.

Section 1605. Occupation of Highways.—In providing for regulating, protecting, and extending its system of distribution of water, the township may occupy public highways, but no highway under the jurisdiction of the State Department of Highways shall be occupied until a permit therefor has been obtained from the Department of Highways of the Commonwealth, nor any highway under the jurisdiction of the county until a permit therefor has been obtained from the county commissioners.

Section 1606. Joint Maintenance of Works with a Borough.—Any township may unite with a borough in the construction or acquisition and maintenance of works for the supply of water. The construction of such waterworks shall be commenced only after plans for such waterworks have been filed with the State Secretary of Health, and a permit issued in accordance with the act of Assembly of April twenty-second, one thousand nine hundred and five (Page, two hundred sixty), entitled "An act to preserve the purity of the waters of the State for the protection of the public health," and after a permit has been issued by the Water and Power Resources Board for the construction of any dam, in accordance with the act of the twenty-fifth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred fifty-five), entitled "An act providing for the regulation of dams or other structures or obstructions, as defined herein, in, along, across, or projecting into all streams and bodies of water wholly or partly within, or forming part of the boundary of, this Commonwealth; vesting certain powers and duties in the Water Supply Commission of Pennsylvania for this purpose; and providing penalties for the violation of the provisions hereof."

Section 1607. Commission of Waterworks.—Whenever any township unites with a borough in the construction or acquisition and maintenance of waterworks, the supervisors of such township, after the passage of a resolution to that effect, may join with the councils of such boroughs, now authorized by the General Borough Law so to join, and apply to the court of common pleas for the appointment of a commission of waterworks. Such commission shall be composed of citizens of each of the boroughs and townships so uniting.

Section 1608. Public Service Company Law Saved.—Nothing contained in this article shall be construed to repeal or to supersede any of the provisions of the Public Service Company Law.

Section 1609. Water Districts; Application of Taxpayers.—Whenever the taxpayers of any section of a township whose property valuation, as assessed for taxable purposes within such section, shall amount to fifty per centum of the total property valuation, as assessed

for taxable purposes within such section, shall, by petition, so request, the supervisors of such township shall constitute such section into a water district or divide it into several water districts. In every such case of division into several districts, the supervisors shall make an estimate of the proportion of the cost of the water system which should equitably be charged on each of said districts and declare and establish such apportionment by resolution. No district shall be charged with more than its due proportion of the cost of the main pipe lines, pumping stations, et cetera, used jointly by more than one district; the aggregate amount charged on property in any such district shall not exceed the amount of such estimate.

Any amount not legally chargeable upon properties benefited shall be paid out of the general township fund.

Section 1610.—Manner of Assessment.—The charge for any such water system construction in any township shall be assessed upon the properties accommodated or benefited in either of the following methods:

(a) By an assessment, pursuant to a resolution of the board of supervisors, of each lot or piece of land in proportion to its frontage abutting on the mains, allowing such reduction in the case of properties abutting on more than one main as the resolution may specify. No assessment by frontage shall be made on properties of such a character as not to be lawfully subject to such manner of assessment, and each abutting property shall be assessed with not less than the whole amount of the benefit accruing to it and legally assessable; or

(b) By an assessment upon the several properties abutting on the mains in proportion to benefits. The amount of the charge on each property shall be ascertained as hereinafter provided.

When there is more than one district, the assessment in each district may be by different methods.

Section 1611. Procedure for Assessment of Benefits.—In all cases where the board of supervisors shall select the method provided by subdivision (b) of the foregoing section, they shall petition the court of common pleas for appointment of viewers to assess benefits. In all cases where they shall neglect for a period of three months after the completion of the water system to either ordain assessments by frontage or present petition for appointment of viewers, taxpayers of the district or districts affected whose property valuation, as assessed for taxable purposes within the district, shall amount to fifty per centum of the total property valuation, as assessed for taxable purposes within the township, may present a petition to the court of common pleas of the proper county for the appointment of viewers to assess benefits; and, in all cases, where such taxpayers shall, within three months of the adoption of a resolution levying an assessment under the method provided by subsection (a)

of said foregoing section, by petition, state to said court that such assessment insufficiently represents the benefits accruing to abutting properties, they may include in such petition a prayer for the appointment of viewers to assess benefits. In either case, the court shall thereupon appoint three disinterested persons from the board of county viewers, neither of whom shall be a resident of that portion of the township which is accommodated by the water system in question, and the viewers so appointed shall proceed as provided in this act for proceedings for the assessment of damages and benefits by viewers. The aggregate of the assessments in any water district shall not exceed the amount charged to such district for its share of the cost of the water system construction unless the same shall, by petition of taxpayers whose property valuation as aforesaid shall amount to fifty per centum of the total property valuation, as assessed for taxable purposes within the districts affected, presented within three months after the adoption of a resolution providing for an assessment by frontage, be stated to insufficiently represent the amount of benefits to such properties, in which case the proceedings by taxpayers authorized above shall be applicable. Upon the filing of such a petition by taxpayers, as aforesaid, for appointment of viewers, any assessment made by the supervisors and any proceedings thereunder shall be null and void.

Section 1612. Liens for Assessments; Costs of Proceedings.—After the amount of the assessment charged upon the several properties has been established, either by resolution making assessments according to frontage, or by confirmation of any report of viewers in whole or in part, it shall be the duty of the township supervisors to file municipal liens for the assessments covered by such resolution or confirmation within the time and in the manner provided by law, the same to be subject in all respects to the general law providing for the filing and recovery of municipal liens. The amounts of all assessments shall be payable to the township treasurer for the use of the township. The supervisors shall also make out bills for the amount charged against each property, which shall be forthwith sent to all property owners effected residing in the township, and mailed to all such owners residing elsewhere whose address is known.

The costs of publication of notices in proceedings before viewers shall be paid by the township upon presentation of bills approved by the court.

ARTICLE XVII

Public Buildings

Section 1701. Lockup.—The board of supervisors of townships may, after obtaining the assent of the electors of the township, expressed by vote at an election to be

held at the place, time, and under the same regulations as provided for the holding of municipal elections, build and maintain a suitable place for the purpose of incarcerating criminals, disorderly, suspicious, and intoxicated persons, until they can be dealt with according to law. The ballots to be deposited by the electors shall be prepared in conformity with the general election law. In reaching and counting and in making returns of the votes cast, the inspectors, judges, and clerks of said election shall be governed by the laws regulating municipal elections, and the vote shall be counted by the court as provided by the general law governing municipal elections. The board of supervisors shall direct the constable of the township to issue a proclamation, ten days prior to the date of the municipal election, that the qualified electors will vote "For or against building a lock-up." Such building, when erected, shall be under the care of the board of supervisors.

Section 1702. Town Hall.—The supervisors of townships may procure a suitable lot of ground, and erect a suitable building thereon for a townhouse in which to hold elections, store road machinery, hold meetings of township officers, and community activities, and for other township uses. For the purpose of procuring a lot of ground and erecting a town hall, the supervisors may borrow money at a rate of interest not exceeding six per centum and issue bonds therefor.

Section 1703. Unloaders and Warehouses.—Townships may purchase or lease land adjacent to the tracks or right of way of any railroad or street railway, within or without the limits of such townships, and erect thereon suitable unloaders, warehouses, or other buildings as may be necessary for unloading, handling, and storing road materials and supplies.

Section 1704. Appropriation of Property.—Townships may enter upon and appropriate private property, and also land heretofore granted or dedicated to public or other use, within the limits of such township, and which is no longer used for the purpose for which the same was granted or dedicated, for the erection thereon of a town hall, hose house, lockup, and such other public buildings as are necessary for public purposes. No land or property used for any cemetery, burying ground, public or parochial school, educational or charitable institution, seminary, or place of public worship shall be taken or appropriated by virtue of any power contained in this section.

Section 1705. Resolution of Supervisors.—Whenever the supervisors desire to acquire, enter upon, take, use, and appropriate private property or lands for public buildings, they shall declare such intention by a resolution duly enacted.

Section 1706. How Damages Are Assessed.—The compensation and damages arising from such taking,

using, and appropriating of private property for such purposes shall be considered, ascertained, determined, awarded, and paid in the manner provided in this act for eminent domain proceedings.

Section 1707. Use of Public Land Acquired for Other Purposes.—Whenever the supervisors desire to take any lands heretofore granted or dedicated to a use or purpose for which they are no longer used, they shall pass a resolution declaring such intention and shall thereupon petition the court of common pleas for leave to file the bond of such township for the purpose of securing any person or persons who may be injured by the taking of such lands. The court shall thereupon direct notice to be given by publication in at least two newspapers of the county. If no exceptions are filed to the bond on or before the day fixed in the notice, the court shall approve the same. The court may increase the amount of the bond, and hear and determine all exceptions that are filed against the approval thereof. Upon the approval of such bond, the supervisors may enter upon and take such lands for the purposes of erecting public buildings. The bond, which shall be in the name of the Commonwealth, for the use of any person or persons who are entitled to damage by reason of the taking of the lands, shall remain on file for their use and benefit.

In case the compensation for damages, accruing from any such appropriations, has not been agreed upon by the parties in interest, the same may be assessed by viewers in accordance with the provisions of this act for the assessment of damages in eminent domain proceedings.

ARTICLE XVIII

LICENSES AND LICENSE FEES

(a) Transient Retail Merchants

Section 1801. Transient Retail Merchants to Be Licensed.—Every person, whether principal or agent, entering into, beginning, or desiring to begin, a transient retail business in any township for the sale of any goods, wares, or merchandise whatsoever, and who hires, leases, occupies, or uses any room, apartment, store, shop, building, railway car, or other place or structure for the exhibition and sale of such goods, wares, or merchandise, shall take out a license for the same from the supervisors of the said township: Provided, however, That nothing herein contained shall apply to farmers selling their own produce, or to any sale of goods, wares, or merchandise, donated by the owners thereof, the proceeds whereof are to be applied to any charitable or philanthropic purpose.

Section 1802. Amount and Payment of License Fee; Penalty.—The amount of such license in any township shall be the sum of twenty-five dollars (\$25) per month,

or fractional part thereof, to be paid to the township treasurer. Said license shall be renewed monthly during the continuance of said sale, and upon failure of said person or persons so to secure such license, he, she, or they shall, in a summary proceeding, be fined in a sum not less than one hundred dollars (\$100) nor more than two hundred dollars (\$200), and, in default of payment of said fines, shall be imprisoned in the jail of the county for a period not exceeding thirty (30) days.

Section 1803. Mercantile License Law Saved.—Nothing herein contained shall be construed to relieve any person, partnership, or corporation from the duty of taking out a license or from the payment of any license tax imposed or authorized by any other statute of this Commonwealth.

(b) Restrictions

Section 1811. Agents for Licensed Dealers Not to Be Licensed.—It shall be unlawful for any township to levy any license fee or mercantile tax upon any persons taking orders for merchandise, by sample, from dealers or merchants, for individuals or companies who pay a license or mercantile tax at their chief places of business. Nothing in this section shall authorize any person to sell by retail to others than dealers or merchants.

Section 1812. Insurance Agents and Brokers Not to Be Licensed. It shall be unlawful for any township to impose or collect any license fee upon insurance companies, or their agents, or insurance brokers, authorized to transact business under the Insurance Laws of the Commonwealth.

Section 1813. License Fees on Residents Not to Exceed Those on Nonresidents.—It shall be unlawful for any township to impose by resolution or exact or collect, under the provisions of any resolution heretofore or hereafter enacted, any license tax or fee upon or from any manufacturer, or the agent, representative, or employe or any manufacturer, who is a resident of the Commonwealth, for soliciting orders for or for selling any goods, merchandise, or wares manufactured within this Commonwealth that is not or cannot legally be imposed upon or exacted or collected from any manufacturer or dealer, or the agent, representative, or employe of any manufacturer, who is a nonresident of the Commonwealth, for soliciting orders for or for selling any goods, merchandise, or wares manufactured without the Commonwealth.

ARTICLE XIX

PARKS, PLAYGROUNDS, GYMNASIUMS, PUBLIC BATHS, SWIMMING POOLS, INDOOR RECREATION CENTERS, AND FORESTS

Section 1901. Designation and Acquisition of Lands.—The township supervisors of any township may desig-

nate and set apart for use as parks, playgrounds, playfields, gymnasiums, public baths, swimming pools, or indoor recreation centers, any lands or buildings, owned by such township, and not dedicated or devoted to other public use. Such township may, in such manner as may be authorized or provided by law for the acquisition of lands or buildings for public purposes in such township, acquire lands or buildings therein for use as parks, playgrounds, playfields, gymnasiums, public baths, swimming pools, or indoor recreation centers, or, if there be no law authorizing such acquisition, the township supervisors may acquire lands or buildings for such purposes by gift or purchase, or may lease lands or buildings in such township for temporary use for such purposes.

Section 1902. Park and Recreation Boards.—The authority to supervise and maintain parks, playgrounds, playfields, gymnasiums, public baths, swimming pools, or indoor recreation centers may be vested in any existing body or board or in a park board or recreation board as the township supervisors may determine. The local authorities of any such township may equip, operate and maintain the parks, playgrounds, playfields, gymnasiums, swimming pools, public baths, or indoor recreation centers, as authorized by this act. Such local authorities may, for the purpose of carrying out the provisions of this act, employ play leaders, recreation directors, supervisors, superintendents, or any other officers or employes as they deem proper.

Section 1903. Appointment of Park and Recreation Boards.—If the township supervisors shall determine that the power to equip, operate, and maintain parks, playgrounds, playfields, gymnasiums, public baths, swimming pools, or recreation centers shall be exercised by a park board or recreation board, they may establish, in said township, such park board or recreation board, which shall possess all the powers, and be subject to all the responsibilities, of the respective local authorities under this act. Either such boards, when established, shall consist of five persons. The members of such boards shall be appointed by the supervisors, and shall serve for terms of five years or until their successors are appointed, except that the members of such board first appointed shall be appointed for such terms that the term of one member shall expire annually thereafter. Members of such board shall serve without pay. Women shall be eligible for appointment. Vacancies in such board occurring otherwise than by expiration of term shall be for the unexpired term, and shall be filled in the same manner as original appointments.

Section 1904. Officers of Board.—The members of a park board or recreation board, established pursuant to this act, shall elect their own chairman and secretary and select all other necessary officers, to serve for a period of one year, and may employ such persons as

may be needed as authorized by this act. Such boards shall have power to adopt rules and regulations for the conduct of all business within their jurisdiction.

Section 1905. Joint Municipal Acquisitions.—Any township may, jointly with any one or more townships, boroughs and cities, acquire property for and operate and maintain any parks, playgrounds, playfields, gymnasiums, public baths, swimming pools, or indoor recreation centers.

Section 1906. Bond Issues.—The township supervisors may issue bonds for the purpose of acquiring lands or buildings for parks, playgrounds, playfields, gymnasiums, swimming pools, public baths, or indoor recreation centers and for the equipment thereof.

Section 1907. Cost of Maintenance; Annual Tax Levies.—All expenses incurred in the operation of such parks, playgrounds, playfields, gymnasiums, swimming pools, public baths, or indoor recreation centers, established as herein provided, shall be payable from the treasury of such township. The local authorities of such township, having power to appropriate money therein, may annually appropriate, and cause to be raised by taxation such tax, not to exceed two mills on the dollar of the assessed valuation of taxable property in such township, for the purpose of maintaining and operating parks, playgrounds, playfields, gymnasiums, public baths, swimming pools, and recreation centers.

Section 1908. Right of Acquisition of Forest Lands.—Townships may acquire, by purchase, gift or lease, and hold tracts of land covered with forest or tree growth, or suitable for the growth of trees, and administer the same under the direction of the Secretary of Forests and Waters, in accordance with the practices and principles of scientific forestry, for the benefit of the township. Such tracts may be of any size suitable for the purpose, and may be located within or without the township limits.

Section 1909. Approval of Secretary of Forests and Waters.—Before the passage of any resolution for the acquisition of land to be used as township forests, the township supervisors shall submit to the Secretary of Forests and Waters and secure his approval of the area and location of such land.

Section 1910. Resolution and Notice—Whenever the township supervisors deem it expedient to acquire any lands for forests, they shall so declare by a resolution, wherein shall be set forth all facts and conditions relating to the proposed action, which proposed resolution shall be advertised once a week for three weeks prior to its passage.

Section 1911. Appropriation for Acquisition.—All money necessary for the purchase of such tracts shall be appropriated in the same manner as appropriations for township purposes, and such funds may be provided

from the current revenue or by the proceeds of a sale of bonds in accordance with existing law.

Section 1912. Control of Forests by Secretary of Forests and Waters.—Upon the acquisition of any forests or lands suitable for forests, the township supervisors shall notify the Secretary of Forests and Waters, who shall make such rules for the government and proper administration of the same as may be necessary; and the secretary shall publish such rules, declare the uses of the forest in accordance with the intent of this article, and make such provision for its administration, maintenance, protection, and development as shall be necessary or expedient. The rules governing the administration of such forests shall have for their main purpose the producing of a continuing township revenue by the sale of forest products.

Section 1913. Appropriation for Maintenance.—All moneys necessary to be expended for the administration, maintenance, protection, and development of such forests shall be appropriated and applied as is now done for township purposes. All revenue and emoluments arising from such forests shall be paid into the township treasury, to be used for general township purposes.

Section 1914. Use of Township Forests as Outing Grounds.—Township forests may be used by the public as general outing or recreation grounds, subject to the rules governing their administration.

Section 1915. Disposition of Township Forests; Procedure; Ordinance; Submission of Question.—Whenever the township supervisors deem it expedient to alienate any forest, or part thereof, they shall so declare by a resolution, wherein shall be set forth all the facts and conditions relating to the proposed action, which proposed resolution shall be advertised once a week for three weeks prior to its passage. No resolution shall be effective in legalizing such alienation until it has been approved by a majority vote of the people at the next ensuing election.

Section 1916. Appropriation of Moneys to Forestry Organizations.—The supervisors of any township may appropriate moneys from their respective treasuries to any forest protection association cooperating in forest work with the State Department of Forests and Waters, or to be expended in direct cooperation with said Department of Forests and Waters in forest work.

Section 1917. Approval of Electors for Acquisition of Land.—The township supervisors hereby are authorized, on behalf of the township, to accept the title to lands which may be donated to the township for any of the purposes mentioned in this article of this act, but none of the other powers conferred upon them by sections one thousand nine hundred and one to one thousand nine hundred and sixteen, inclusive, shall be exercised by them except after the approval thereof by the

electors of said township at an election for the purpose held on a regular municipal election day, of which election notice shall be given by publication in a newspaper of general circulation in the county in which the township is located, and by at least twenty hand bills posted in as many public places in the township; said publication and posting to be at least ten days before the day of the election.

ARTICLE XX

ACTIONS BY AND AGAINST TOWNSHIPS

Section 2001. Supervisors to Bring and Defend Suits.—All suits by a township shall be brought and conducted by the township supervisors. In all suits against a township, process shall be served upon and defence made by the township supervisors.

Section 2002. Right of Taxpayers to Inquire Into Judgments.—Any taxpayer of any township may inquire into the validity of any judgment, or defend the township in any suit or judgment, upon filing a petition with the court of common pleas of the county in which suit is pending or judgment exists, accompanied by an affidavit that the taxpayer believes that injustice will be done to the township in such suit or judgment. Whenever it is deemed necessary, the court may order such taxpayer to file a bond, with one or more sureties, to be approved by court, to save harmless the township from all costs that may accrue in such proceeding subsequent to the filing of such petition.

Section 2003. Appeals by Taxpayers.—Whenever a judgment is rendered by any justice of the peace or alderman against any township, and a right of appeal is given to such township, and for ten days immediately after the rendition of such judgment the township officials neglect to perfect an appeal, any taxpayer of such township may take an appeal, in behalf of the township, from such judgment to the court of common pleas of the county, within the time prescribed for the taking of such appeal.

Section 2004. Affidavit and Bail by Taxpayers.—In taking the appeal, the taxpayer shall make an affidavit that the same is not taken for the purpose of delay, but because he verily believes that injustice has been done. The taxpayer shall pay the costs of the appeal, and enter sufficient bail for the payment of all costs before the justice of the peace or alderman and all costs in the court of common pleas.

Section 2005. Taxpayers Parties to Suits.—Upon the filing of such appeal in the court of common pleas of the county, the taxpayer shall be made a party to the suit, and shall have the right to defend such township therein.

Section 2006. Recovery of Municipal Claims.—In addition to the remedies provided by law for the filing of

liens for the collection of municipal claims, all townships may proceed for the recovery and collection of municipal claims by action of assumpsit against the person or persons who were the owner or owners of the property at the time of the completion of the improvement, notwithstanding the fact that there was a failure on the part of any such township, or its agents, to enter any such municipal claim as a lien against the property assessed for the improvement, and for the recovery of which the action of assumpsit was brought. Any such action in assumpsit shall be commenced within three years after the completion of the improvement from which said claim arises.

This section shall extend to all municipal claims where improvement was heretofore made, where the action of assumpsit has been instituted under the provisions of prior acts of Assembly, and where the claim is not barred by the statute of limitations affecting actions of debt or assumpsit.

ARTICLE XXI

REPEALS

Section 2101. The following acts and parts of acts are hereby repealed as respectively indicated:

(1) Sections one and three of the act, approved the fourteenth day of July, one thousand eight hundred and ninety-seven (Pamphlet Laws, two hundred and sixty-six), entitled "An act to regulate the remuneration of policemen and constables employed as policemen throughout the Commonwealth of Pennsylvania, and prohibiting them from charging or accepting any fee or other compensation, in addition to their salary, except as public rewards and mileage for traveling expenses," so far as the same relates to townships of the second class.

(2) The act approved the nineteenth day of April one thousand nine hundred and one (Pamphlet Laws, eighty-two), entitled "An act making it lawful for any municipality, in which a corporation, created and existing under and by virtue of the laws of this Commonwealth, have constructed and are maintaining, or may hereafter construct and maintain, sewers, culverts, conduits and pipes, with the necessary inlets and appliances, for surface, under surface and sewage drainage, to become the owner of such sewers, culverts, conduits, and pipes with the necessary inlets and appliances aforesaid; providing the amount to be paid for the same, and the manner of ascertaining such amount in case of disagreement between the municipality and the corporation owning the same," so far as it relates to townships of the second class.

(3) The act approved the fifth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, four

hundred and nineteen), entitled "An act to authorize the display of the State, county, city, borough, or other municipal flags on public buildings in the Commonwealth," so far as it relates to townships of the second class.

(4) The act approved the fifth day of April, one thousand nine hundred and seventeen (Pamphlet Laws, forty-seven), entitled "An act authorizing supervisors of townships of the second class by authority of the court to appoint policemen; defining their powers and duties; providing for their compensation; and requiring the keepers or persons in charge of jails, lockups, and station-houses to receive persons arrested by such policemen," absolutely.

(5) The act approved the tenth day of May, one thousand nine hundred and seventeen (Pamphlet Laws, one hundred and fifty-eight), entitled "An act to authorize counties, cities, boroughs, towns, townships, school districts, and poor districts to require a bond to protect labor and materialmen, and providing for suits thereon by laborers and materialmen furnishing labor and material in and about the erection, alteration, addition, and repair of public buildings," so far as it relates to townships of the second class.

(6) The act approved the twenty-eighth day of June, one thousand nine hundred and seventeen (Pamphlet Laws, six hundred and fifty), entitled "An act to amend an act, approved the eleventh day of June, one thousand nine hundred and fifteen, entitled 'An act to amend an act, approved the fourteenth day of April, one thousand nine hundred and fifteen, entitled 'An act providing for the payment of judgments and mortgages, and other claims, which are liens on property affected by public improvements or appropriated by the exercise of the right of eminent domain,' ' excepting proceedings to ascertain damages and benefits by reason of municipal street or sewer improvements,'" so far as it relates to townships of the second class.

(7) The act approved the sixth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, seven hundred and forty-seven), entitled "An act requiring all counties, cities, boroughs, townships, school districts, and other municipalities and incorporated districts, to sell any bonds or other securities issued by them to the highest responsible bidder, after due public notice," so far as it relates to townships of the second class.

(8) The act approved the eleventh day of July, one thousand nine hundred and seventeen (Pamphlet Laws, seven hundred and seventy-seven), entitled "An act to amend an act, entitled 'A supplement to an act, entitled 'An act relating to roads, highways and bridges,'" approved the thirteenth day of June, Anno Domini eighteen hundred and thirty-six,' approved the fifth day of May,

one thousand nine hundred and eleven, so as to provide for the construction, change, or alteration of parts of public roads in counties, boroughs, or townships without the formality of a view, where the costs and expenses to such county, borough, or township, including damages, shall not exceed three hundred dollars," so far as it relates to townships of the second class.

(9) The act approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto," and the amendments thereto, so far as relates to townships of the second class, excepting sections four hundred and thirty-two, four hundred and thirty-three, four hundred and thirty-four, four hundred and thirty-five, four hundred and thirty-six, four hundred and thirty-seven, and four hundred and thirty-eight, and the amendments to said sections, which shall not be repealed hereby.

(10) The act approved the eighteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, one thousand and seventy-three), entitled "An act relating to bridges in townships of the second class," absolutely.

(11) The act approved the eighteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, one thousand and eighty-three), entitled "An act requiring all persons contracting with the Commonwealth, or any department or officer thereof, or any municipal corporation, division or subdivision of the Commonwealth, to accept the provisions of the State Workmen's Compensation Act, and to insure the said contractor's liability thereunder, or secure an exemption from insurance in accordance with the terms of the said act in respect to such contract," so far as it relates to townships of the second class.

(12) The act approved the first day of May, one thousand nine hundred and nineteen (Pamphlet Laws, ninety-three), entitled "An act providing for the relocation, alteration, and vacation of public roads and highways, approaching, leading into, or contiguous to parks and public grounds, title to which parks and public grounds is vested in the State of Pennsylvania, and providing remedies therefor," so far as it relates to townships of the second class.

(13) The act approved the eighth day of May, one thousand nine hundred and nineteen (Pamphlet Laws, one hundred and thirty), entitled "An act requiring prothonotaries and clerks of courts to furnish to the Secretary of Internal Affairs copies of orders of court relative to the creation, consolidation, division, and partition of cities, boroughs, and townships, and fixing the fee of such officers for such services," so far as it relates to townships of the second class.

(14) The act approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred and thirteen), entitled "An act providing a method whereby highways, the center line of which constitutes a dividing line between a city and a township in an adjacent county, may be altered or improved, and the cost thereof apportioned between the city, county, and township; and providing the procedure to be followed where such city and the township or the county in which such township is situated do not or cannot agree with respect to the method of such alterations or improvements or the apportionment of the cost thereof," so far as it relates to townships of the second class.

(15) The act approved the seventh day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred and thirty-two), entitled "An act authorizing boroughs and townships to establish separate grades for sidewalks and cartways or roadways," so far as it relates to townships of the second class.

(16) The act approved the fifth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, three hundred and eighty-one), entitled "An act authorizing the several boroughs and townships to appropriate moneys for the support of county associations of boroughs and townships," so far as it relates to townships of the second class.

(17) The act approved the fifth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, three hundred and ninety-seven), entitled "An act authorizing a State association of township supervisors and township commissioners, and providing for the payment of the expenses thereof by the respective counties," so far as it relates to townships of the second class.

(18) The act approved the tenth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, four hundred and twenty-eight), entitled "An act fixing the confirmation of the reports of viewers, or portions thereof, in proceedings to assess damages or benefits incident to public improvements, where no exceptions are filed or appeals taken," so far as it relates to townships of the second class, except road views in such townships.

(19) The act approved the eleventh day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, four hundred and eighty-four), entitled "An act to amend sections one, two, three, five, six and seven of an act, approved the eighth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred and eighty-four), entitled 'An act empowering cities of the second and third classes, boroughs, and counties to acquire, maintain, and operate playgrounds, playfields, gymnasiums, public baths, swimming pools, and indoor recreation centers; authorizing school districts to join in the maintenance and operation of said activities; and

authorizing the issue of bonds and the levy of taxes for such purposes,' by extending the provisions thereof so as to include townships," so far as it relates to townships of the second class.

(20) The act approved the twelfth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, five hundred and forty-four), entitled "An act authorizing counties, cities, boroughs, towns, and townships to acquire lands by purchase, gift, or condemnation, and to convey such lands to the Commonwealth for use of the National Guard," so far as it relates to townships of the second class.

(21) The act approved the twenty-sixth day of April, one thousand nine hundred and twenty-three (Pamphlet Laws, ninety), entitled "An act authorizing counties, cities, boroughs, and townships to appropriate moneys for forest work," so far as it relates to townships of the second class.

(22) The act approved the twenty-sixth day of April, one thousand nine hundred and twenty-three (Pamphlet Laws, one hundred and five), entitled "An act to amend section one of the act, approved the twenty-third day of May, one thousand nine hundred and seven (Pamphlet Laws, two hundred and twenty-five), entitled 'An act providing for the payment of the premiums on bonds of county, city, borough, school district, and township employes,' extending the provisions thereof to officers," so far as it relates to townships of the second class.

(23) The act approved the third day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, one hundred and thirty-six), entitled "An act authorizing cities, boroughs, towns, and townships to purchase burial plots for certain deceased service men," so far as it relates to townships of the second class.

(24) The act approved the twenty-second day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, three hundred and fifteen), entitled "An act requiring supervisors and commissioners of townships to apply for county aid in the construction and maintenance of roads upon application therefor by property owners," so far as it relates to townships of the second class.

(25) The act approved the twenty-fourth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, four hundred and forty-two), entitled "An act to provide for the licensing of transient, retail merchants in cities, boroughs, and townships; and providing a penalty for the failure to obtain such license," so far as it relates to townships of the second class.

(26) The act approved the fourteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, eight hundred and one), entitled "An act authorizing the State Highway Department, the Public Service Commission, counties, cities, boroughs, and town-

ships to purchase, or condemn by the right of eminent domain, free and unobstructed view over and across lands at certain highway, railroad, and railway inter-sections and curves, so as to prevent and permit removal of interference with and obstruction of the vision of users of said highways; and providing for the use of such lands in such manner as not to interfere with a free and unobstructed view," so far as it relates to townships of the second class.

(27) The act approved the twenty-ninth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred and forty-four), entitled "An act to amend section two of an act, approved the fifth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, three hundred and ninety-seven), entitled, 'An act authorizing a State association of township supervisors and township commissioners, and providing for the payment of the expenses thereof by the respective counties,' " so far as it relates to townships of the second class.

(28) The act approved the seventeenth day of March, one thousand nine hundred and twenty-five (Pamphlet Laws, thirty-eight), entitled "An act for the promotion of the safety of the traveling public by authorizing counties and townships to purchase or condemn, by the right of eminent domain, property and lands along highways, so as to eliminate dangerous curves and widen narrow highways," so far as it relates to townships of the second class.

(29) The act approved the first day of April, one thousand nine hundred and twenty-five (Pamphlet Laws, one hundred), entitled "An act relating to township roads; prescribing the time within which approved township roads must be physically opened; invalidating proceedings for opening of roads unopened within the prescribed time; and providing for the revision of any land proposed to be taken therefor," so far as it relates to townships of the second class.

(30) The act approved the twenty-seventh day of April, one thousand nine hundred and twenty-five (Pamphlet Laws, three hundred and five), entitled "An act authorizing counties, cities, boroughs, incorporated towns, townships, and school districts to make contracts of insurance with mutual fire insurance companies duly authorized to transact business in the Commonwealth of Pennsylvania," so far as it relates to townships of the second class.

(31) The act approved the twenty-seventh day of April, one thousand nine hundred and twenty-five (Pamphlet Laws, three hundred and ten), entitled "An act to provide for the preparation of plans for the use of viewers, owners, tenants, and occupiers of property, and all other parties affected in proceedings for the assessment of damages for the taking, injury, or destruc-

tion of private property for public use, and the furnishing of copies thereof to parties affected thereby," so far as it relates to townships of the second class.

(32) The act approved the twenty-ninth day of April, one thousand nine hundred and twenty-five (Pamphlet Laws, three hundred and fifty-nine), entitled "An act providing for the clerk of the court of quarter sessions of the several counties of this Commonwealth to certify to the Department of Highways the establishment of all new townships and boroughs within said county; fixing fee for such certification; and providing penalty," so far as it relates to townships of the second class.

(33) The act approved the thirtieth day of April, one thousand nine hundred and twenty-five (Pamphlet Laws, three hundred and seventy-one), entitled "An act providing for the care and maintenance by cities, boroughs, incorporated towns, and townships of any soldiers' monument, gun, or carriage or other similar memorial, where there is no person, body, or organization in existence to care for and maintain the said memorials," so far as it relates to townships of the second class.

(34) The act approved the first day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, four hundred and twenty-eight), entitled "An act providing for the improvement of certain streets, alleys, and highways on the boundary lines of cities, boroughs, and townships, and the assessment of properties abutting thereon, but lying outside the limits of such cities, boroughs, or townships," so far as it relates to townships of the second class.

(35) The act approved the second day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, four hundred and ninety-four), entitled "An act authorizing municipalities to expend money for the purpose of insuring volunteer firemen against death or injuries while going to or returning from or attending fires," so far as it relates to townships of the second class.

(36) The act approved the sixth day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, five hundred and forty-six), entitled "An act to amend section one of the act, approved the tenth day of May, one thousand nine hundred and seventeen (Pamphlet Laws, one hundred fifty-eight), entitled 'An act to authorize counties, cities, boroughs, towns, townships, school districts, and poor districts, to require a bond to protect labor and materialmen, and providing for suits thereon by laborers and materialmen furnishing labor and material in and about the erection, alteration, addition, and repair of public buildings,'" so far as it relates to townships of the second class.

(37) The act approved the fourteenth day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, seven hundred forty-five), entitled "An act to prevent unfair discrimination against Pennsylvania manufacturers by making it unlawful for any municipality to levy license taxes or fees against such manufacturers that are not levied against nonresident manufacturers," so far as it relates to townships of the second class.

(38) The act approved the twenty-fourth day of March, one thousand nine hundred and twenty-seven (Pamphlet Laws, fifty-six), entitled "An act to amend sections one, two, and three as amended, section four, and sections five, six, and seven as amended, of an act, approved the eighth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred eighty-four), entitled 'An act empowering cities of the second and third classes, boroughs, and counties to acquire, maintain, and operate playgrounds, playfields, gymnasiums, public baths, swimming pools, and indoor recreation centers; authorizing school districts to join in the maintenance and operation of said activities; and authorizing the issue of bonds and the levy of taxes for such purposes,' as extended to townships by further extending the provisions of this act so as to include the acquiring, maintaining, and operation of parks," so far as it relates to townships of the second class.

(39) The act approved the twentieth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, three hundred fifty), entitled "An act making it unlawful for any architect or engineer, in the employ of the Commonwealth, or of any county, municipality, borough, township, or other subdivision of the Commonwealth, and engaged in the preparation of plans, specifications, or estimates, to bid on any public work, or to be interested in contracts for public work; making it unlawful for the officers of the Commonwealth, or any county, municipality, borough, township, or other subdivision of the Commonwealth, to award the contract to any such architect or engineer in the employ of the Commonwealth; and fixing penalties," so far as it relates to townships of the second class and engineers and architects employed by such townships.

(40) The act approved the twenty-third day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, three hundred seventy-five), entitled "An act to amend section four of an act, approved the fifth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, three hundred ninety-seven), entitled 'An act authorizing a State association of township supervisors and township commissioners and providing for the payment of the expenses thereof by the respective counties,' increasing the amount townships may contribute for the expenses of the annual

meeting," so far as it relates to townships of the second class.

(41) The act approved the twenty-seventh day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, four hundred ten), entitled "An act permitting townships of the first and second classes to connect for sewage purposes with existing sewers owned by adjacent municipalities, and prescribing the procedure for so doing," so far as it relates to townships of the second class.

(42) The act approved the twenty-seventh day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, four hundred sixty), entitled "An act authorizing municipalities to acquire by gift or bequest, and to operate and maintain motor ambulances," so far as it relates to townships of the second class.

(43) The act approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, seven hundred thirty-eight), entitled "An act requiring counties, cities, boroughs, towns, townships, school districts, and poor districts, when fixing rates of taxation in mills, to express such rates also in dollars and cents," so far as it relates to townships of the second class.

(44) The act approved the thirteenth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, nine hundred ninety-two), entitled "An act prohibiting cities, boroughs, towns, and townships to increase or diminish the salary, compensation, or emoluments of elected officers after their election," so far as it relates to townships of the second class.

(45) The act approved the twenty-eighth day of March, one thousand nine hundred and twenty-nine (Pamphlet Laws, one hundred six), entitled "An act to amend section one of the act, approved the tenth day of May, one thousand nine hundred and seventeen (Pamphlet Laws, one hundred fifty-eight), entitled 'An act to authorize counties, cities, boroughs, towns, townships, school districts, and poor districts to require a bond to protect labor and materialmen, and providing for suits thereon by laborers and materialmen furnishing labor and material in and about the erection, alteration, addition, and repair of public buildings,' as amended, extending the provisions of said act to roads and bridges and machinery," so far as it relates to townships of the second class.

(46) The act approved the fourth day of April, one thousand nine hundred and twenty-nine (Pamphlet Laws, one hundred forty-nine), entitled "An act providing for the maintenance of roads and streets on the boundary line between cities or boroughs and townships, and the procedure in such cases," so far as it relates to townships of the second class.

(47) The act approved the eleventh day of April,

one thousand nine hundred and twenty-nine (Pamphlet Laws, five hundred eighteen), entitled "An act to amend the act, approved the sixth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, seven hundred forty-seven), entitled 'An act requiring all counties, cities, boroughs, townships, school districts, and other municipalities and incorporated districts to sell any bonds or other securities issued by them to the highest responsible bidder after due public notice,' providing for private sales where no bids are received," so far as it relates to townships of the second class.

(48) The act approved the twenty-second day of April, one thousand nine hundred and twenty-nine (Pamphlet Laws, six hundred thirty), entitled "An act providing for the payment of counsel fees out of moneys recovered for counties, townships, boroughs, school districts, or poor districts, upon appeals from the county auditors' settlements of the accounts of public officers," so far as it relates to townships of the second class.

(49) The act approved the twenty-fifth day of April, one thousand nine hundred and twenty-nine (Pamphlet Laws, seven hundred seventy-seven), entitled "An act fixing the time when interest shall begin to run on the amounts fixed in reports of viewers for the taking, injury and destruction of property by the right of eminent domain," so far as it relates to townships of the second class, except road views in such townships.

(50) The act approved the twenty-fifth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, one thousand three hundred sixty-four), entitled "An act to amend clause eight of section three hundred eighty-one, and clause four of section three hundred eighty-six as amended, of the act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred forty), entitled 'An act concerning townships; and revising, amending, and consolidating the law relating thereto,' by authorizing townships to lend or lease road machinery to, and to contract to build and maintain driveways on lands of, school districts," so far as it relates to townships of the second class.

All other acts and parts of acts inconsistent with this act are repealed. This act shall not repeal or modify any of the provisions of the Public Service Company Law; nor the act, entitled "An act to preserve the purity of the waters of the State for the protection of the public health," approved the twenty-second day of April, one thousand nine hundred and five; nor the act of the twenty-fifth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred fifty-five), entitled "An act providing for the regulation of dams or other structures or obstructions, as defined herein, in, along, across, or projecting into all streams

and bodies of water wholly or partly within, or forming part of the boundary of, this Commonwealth; vesting certain powers and duties in the Water Supply Commission of Pennsylvania for this purpose; and providing penalties for the violation of the provisions hereof," except as modified by section one thousand three hundred and fifteen herein; nor any law relating to the Board of Commissioners of Navigation for the River Delaware, and its navigable tributaries; nor shall this act repeal or modify any of the provisions of any act of Assembly amendatory of law in force at the time of the passage of this act, or otherwise adopted at the session of the General Assembly of one thousand nine hundred and thirty-three, whether such acts were adopted prior to the passage of this act, or shall be adopted subsequent to the passage of this act; nor shall this act repeal any such act, or part thereof, in force at the time of the passage of this act which is amended by any act of Assembly adopted at the session of the General Assembly of one thousand nine hundred and thirty-three.

APPROVED—The 1st day of May, A. D. 1933.

GIFFORD PINCHOT

No. 70

AN ACT

To amend section twelve of the act, approved the twenty-first day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, one hundred forty-nine), entitled "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are ordinarily, practically, and commercially usable in internal combustion engines for the generation of power; providing for the collection and lien of the tax, and the distribution and use of the proceeds thereof; requiring such distributors to secure permits, to file corporate surety bonds and reports, and to retain certain records; imposing duties on retail dealers, common carriers, county commissioners, and such distributors; providing for rewards; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds; imposing penalties; and making an appropriation," by preventing suspension of permits without hearings, and providing for appeals in case of suspension or revocation of permits.

The Liquid
Fuels Tax Act.

Section 12, act
of May 21, 1931
(P. L. 149),
amended.

Section 1. Be it enacted, &c., That section twelve of the act, approved the twenty-first day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, one hundred forty-nine), entitled "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are ordinarily, practically, and commercially usable in internal combustion engines for the