

said court, as the judges may direct, which court shall fix the salaries of said chief minute clerk and assistant minute clerks. Said salaries shall be paid by the county in the same manner as employes of the office of the register of wills and clerk of the orphans' court: Provided, That the office of chief assistant clerk and the offices of assistant clerks of the orphans' court shall not be incompatible with the offices of chief minute clerk and assistant minute clerks of said court.

APPROVED—The 21st day of June, A. D. 1935.

GEORGE H. EARLE

No. 167

AN ACT

To amend sections one thousand four hundred and two, two thousand five hundred and fifty-two, two thousand five hundred and fifty-four, section two thousand five hundred and fifty-six as amended, sections two thousand five hundred and fifty-seven, two thousand five hundred and fifty-eight, sections two thousand five hundred and fifty-nine, two thousand five hundred and sixty-seven as amended, and section two thousand five hundred and sixty-eight, and to repeal section two thousand five hundred and fifty-three of the act, approved the twenty-third day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, nine hundred thirty-two), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," providing for the collection of city, county, school, and poor taxes in cities of the third class by the city treasurer as tax collector; providing for his compensation, and for deputies, clerks, and assistants and their compensation to be fixed and paid jointly by the city, county, and school district; requiring the city treasurer to give one bond as treasurer and collector of all of said taxes, the premiums thereof to be paid jointly by the county, city, and school district; and generally revising and clarifying the powers and duties of said tax collector.

Section 1. Be it enacted, &c., That sections one thousand four hundred and two, two thousand five hundred and fifty-two, and two thousand five hundred and fifty-four of the act, approved the twenty-third day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, nine hundred thirty-two), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," are hereby amended to read as follows:

Section 1402. Bond; Salary.—The city treasurer shall give lawful bond to the [city] *Commonwealth*, with two or more sufficient sureties, or with a surety company authorized by law to act as surety, to be approved by the council, in such sum as it may by ordinance direct, conditioned for the honest and faithful discharge of his official duties and the safe-keeping and payment over of

Sections 1402, 2552, and 2554, act of June 23, 1931 (P. L. 932), amended.

all public moneys entrusted to his care, and that as tax collector of city, county, school, and poor taxes he shall well and truly perform his duties [collect] and pay over all taxes, penalties and interest collected to the taxing authority entitled thereto, [or] and account for the whole amount of taxes charged and assessed in the duplicates which shall be delivered to him by the several taxing authorities during his term of office by payment over of the taxes collected, by showing exonerations, by the return of real estate on which taxes remain unpaid, or by the making out of schedules of city, county, school, and poor taxes uncollected upon his duplicates as provided in section two thousand five hundred and sixty-eight of this act. The city treasurer shall be required to give but one bond, [to the city] which shall include his duties as city treasurer and collector of city, county, school, and poor taxes, and shall cover the full term of his office. Should the city, county, school district, or poor district be of the opinion at any time that the bond given is not sufficient, additional security may be required to be given. The treasurer shall not in any event be required to give bond or bonds aggregating an amount in excess of the tax to be collected by him. The bond or bonds given by the city treasurer shall be for the use of the city, the county, the school district, and the poor district.

He shall, as city treasurer, receive a fixed annual salary, to be provided by ordinance. His compensation as tax collector for the city, county, school district, and poor district shall be fixed as provided in article twenty-five of this act.

Section 2552. City Treasurer to Be Tax Collector.—The city treasurer, by virtue of his office, shall be the collector of the city, county, school, and poor taxes, assessed or levied in the city by the proper authorities therein.

Section 2554. Oath of City Treasurer as Collector of Taxes.—At the time the city treasurer enters upon his duties, he shall take and subscribe his oath of office as collector of city, county, school, and poor taxes, which oath shall be filed with the city clerk.

Section 2. That section two thousand five hundred and fifty-six of said act, which was amended by the act, approved the twenty-seventh day of April, one thousand nine hundred and thirty-three (Pamphlet Laws, ninety-one), is hereby further amended to read as follows:

Section 2556. Treasurer as Tax Collector of City, County, School, and Poor Taxes; Compensation; Assistants; Expense to Be Shared.—The compensation or commission of the said treasurer as collector of city, county, school, and poor taxes shall, during the terms of the tax collectors in office at the time this act takes effect, be and remain as now provided by law. There-

Section 2556 of said act, as amended by act of April 27, 1933 (P. L. 91), further amended.

after the said tax collector shall be paid an annual salary for the collection of all city, *county*, school, and poor taxes, which salary shall be fixed, before the election of any tax collector, jointly by the city council, *the county commissioners* and the board of school directors within the limits hereinafter prescribed. In fixing the salary of the tax collector, the city, [shall have five votes, each member of the council having one vote, and] the school district, [shall have five votes to be distributed equally among the members of the board of school directors, each director having five-ninths or five-sevenths of a vote depending on the number of directors] *and the county shall each have one vote.*

In cities having a population of twenty-five thousand inhabitants and less, the annual salary of the tax collector shall not be less than one thousand six hundred dollars (\$1,600) nor more than three thousand five hundred dollars (\$3,500).

In cities having a population of more than twenty-five thousand inhabitants and not exceeding fifty thousand, the annual salary of the tax collector shall not be less than three thousand five hundred dollars (\$3,500) nor more than five thousand dollars (\$5,000).

In cities having a population of more than fifty thousand inhabitants and not exceeding fifty-five thousand inhabitants, the annual salary of the tax collector shall be six thousand dollars (\$6,000).

In cities having a population of more than fifty-five thousand inhabitants, the annual salary of the tax collector shall [be] *not exceed* seven thousand five hundred dollars (\$7,500).

The tax collector shall appoint all necessary *deputies*, clerks and assistants, whose number and salaries shall be fixed jointly by the city council, [and] the board of school directors *and the county commissioners* in the same manner as in the case of the tax collector.

The city shall provide and furnish for the tax collector, at his office as city treasurer, suitable office space, light, heat, furniture and janitor services.

The city, *county* and the school district shall, in equal proportions, pay the cost of stationery, supplies, printing, notices, postage, telephone service, and incidental expenses necessarily incurred in the conduct of the tax collector's office, and the salaries of the tax collector and his *deputies*, clerks and assistants. Said salaries shall be paid, monthly or semi-monthly, in the same manner as other officers of said city, *county* and school district.

[If at any time the city treasurer shall fail to qualify as collector of school taxes, his compensation for the collection of city taxes shall be one-half of that fixed in accordance with this act, which salary and all other ex-

penses as hereinbefore provided shall be paid by the city.]

The city, *county* and the school district [respectively] shall be required to pay *each one-third of the* [premiums] *premium* on the [bonds] *bond* required to be given by law by the tax collector to the [city and the school district] *Commonwealth*. The city treasurer, upon the expiration of his term of office, shall surrender the unsatisfied tax duplicate or duplicates in his possession to his successor in office, who shall collect the unpaid taxes charged therein and settle the duplicate or duplicates as provided by law. Before such duplicates are surrendered to a successor, the tax accounts of the outgoing treasurer shall be adjusted and balanced to the satisfaction of the incoming treasurer and the respective taxing authorities before any release of the bond of the outgoing treasurer shall be given.

Sections 2557
and 2558 of
said act
amended.

Section 3. That sections two thousand five hundred and fifty-seven, and two thousand five hundred and fifty-eight of said act are hereby amended to read as follows:

Section 2557. Date of Delivery of Duplicate; Collection.—The council of each city and the poor authorities, now empowered or which may be hereafter empowered to levy taxes upon persons and property within the city, shall, on or before the first day of March in each year, make out and deliver their respective duplicates of taxes assessed to the city treasurer, as the collector of the said taxes, which shall be collected by the city treasurer, by virtue of his office as aforesaid. The proper *county and* school authorities shall make out and deliver the *county and* school duplicates of their respective [school districts of said] *taxes in such* city at the time and in the manner provided by the school laws of the Commonwealth. All duplicates of taxes placed in the hands of said treasurer shall at all times be open to proper inspection of the taxpayers and of the proper auditing and examining officers of said city, *county* or [of the] school district, as the case may be, and shall be delivered by said treasurer at the expiration of his term to his successor in office.

Section 2558. Warrants for Collection of Taxes.—The said several duplicates shall be accompanied with the warrants of the proper authorities, directing and authorizing the said treasurer, as the collector of taxes, to collect the same. The warrant for the collection of any school tax shall be executed in the manner provided by the school laws of the Commonwealth. The warrant for the tax levied by the city shall be executed by the mayor, and be countersigned by the city controller. In the case of *county and* poor taxes, the warrant shall be executed by the authority levying the tax.

Section 4. That sections two thousand five hundred and fifty-nine, and two thousand five hundred and sixty-seven which were amended by the act, approved the twenty-second day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, nine hundred twenty-seven), are hereby further amended to read as follows:

Sections 2559 and 2567 of said act, as amended by act of May 22, 1933 (P. L. 927), further amended.

Section 2559. Powers of City Treasurer as Tax Collector.—The city treasurer, as the collector of taxes, may appoint as many deputies as [shall be necessary] *may be authorized* to enable him to collect the said taxes or any of them, which deputies shall be paid by the said treasurer. [The respective authorities levying the tax shall not in any wise be liable for their compensation nor for their official conduct.] The city treasurer, as the collector of the several taxes, and his deputies, shall have and exercise all the powers vested by law in the several collectors of State and county taxes, and in all the remedies for the collection thereof; and shall have additional power and authority, after five days' notice, to seize by levy and distress any personal property on the premises assessed, belonging to tenants, purchasers, or others without regard to the date of assessment or levy of the tax, and to sell the same, giving ten days' public notice of such sale by written or printed advertisement; and to levy upon any personal property of the delinquent, that may be found within the county, for the collection of said taxes; and, after notice of sale, to sell the same for the payment of said taxes. The several warrants shall be effectual to authorize the said treasurer, as collector of taxes, to collect the said taxes.

Section 2567. Rights of Treasury after Expiration of Term of Office.—Upon the expiration of the term of office of the city treasurer, in case of any of the taxes which he was commanded to collect remain unpaid, he shall [have the right

(a) To collect all the delinquent taxes, for the space of one year after the expiration of his term of office; and, for this purpose, all warrants issued to him during his term of office shall be effective to him, as collector of taxes, for the space of one year after the expiration of his term as city treasurer;

(b) To certify real estate taxes, remaining unpaid and delinquent, to the city solicitor for filing in the court of common pleas as a city lien;

(c) Or he may] turn over the unpaid or delinquent taxes [on real estate] to his successor in office, who shall have power to collect the same [by having the taxes filed in court as a lien, by selling the property at public sale, as provided by law authorizing the sale of real estate for the payment of delinquent taxes, or by levying upon personal property on the premises assessed, as provided in this act] *in the same manner as*

in the case of the treasurer to whom the warrants were first issued.

In case the city treasurer, as collector of taxes, pays the taxes levied against any property *without having collected the same*, he shall be entitled to collect the same from the person or persons who are liable therefor by his warrant, so long as it is in force, or have real estate taxes filed in court as a lien for his use. [and after the expiration of his term as city treasurer, he shall continue in office as the collector of school taxes until the end of the then current school year.]

Section 2568
of said act,
amended.

Section 5. That section two thousand five hundred and sixty-eight of said act is hereby amended to read as follows:

Section 2568. Tax Liens; Schedule of Uncollected Taxes; Liability for False Return.—Upon the settlement of the duplicates of city, *county*, poor, and school taxes which by law are made a lien on real estate, the city treasurer, as collector of said taxes, shall make out schedules of said city, *county*, school, or poor taxes uncollected upon his duplicates, *or those delivered to him by his predecessor*, with a brief description of the properties against which the same are assessed, for the purpose of having the same entered for lien or sold, according to law. [Each schedule shall be accompanied by his affidavit thereto, setting forth that after proper efforts he could not find sufficient personal property out of which the said taxes or any part thereof could be made or collected, as provided by law.] The failure of the said collector to collect the said taxes from personal property, when the same could have been collected shall not impair the lien thereof or affect any sale made for the collection thereof. In case any such collector shall make any wilfully false return, he shall be liable therefor to any person or persons injured thereby.

Repeals.

Section 6. The following acts and parts of acts are hereby repealed:

The act, approved the tenth day of April, one thousand eight hundred and ninety-nine (Pamphlet Laws, thirty-four), entitled "An act to provide for the appointment of collectors of State and county taxes in cities of the third class, and defining their powers."

The act, approved the twenty-sixth day of March, one thousand nine hundred and twenty-five (Pamphlet Laws, sixty-nine), entitled "An act to provide for an additional system for the collection of State and county taxes in cities of the third class."

Section two thousand five hundred and fifty-three of the act, approved the twenty-third day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, nine hundred thirty-two), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto."

Nothing contained in this act shall be construed to repeal any local or special law providing for the collection of county taxes by county treasurers.

This act shall be in force in each city only as to city treasurers elected after the effective date of this act. In the case of city treasurers in office upon the effective date of this act, the laws in force prior to the adoption of this act shall continue, and for such purpose, the acts repealed by this act shall be deemed to continue in force until this act is in complete operation in all cities of the third class.

Effective date
of this act.

APPROVED—The 21st day of June, A. D. 1935.

GEORGE H. EARLE

No. 168

AN ACT

To amend the act, approved the fifteenth day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, six hundred twenty-four), entitled "An act relating to the business of banking, and to the exercise of fiduciary powers by corporations; providing for the organization of corporations with fiduciary powers, and of banking corporations, with or without fiduciary powers, including the conversion of National banks into State banks, and for the licensing of private bankers; defining the rights, powers, duties, liabilities, and immunities of such corporations; of existent corporations authorized to engage in a banking business, with or without fiduciary powers, of private bankers, and of the officers, directors, trustees, shareholders, attorneys, and other employes of all such corporations or private bankers, or of affiliated corporations, associations, or persons; restricting the exercise of banking powers by any other corporation, association, or person, and of fiduciary powers by any other corporation; conferring powers and imposing duties upon the courts, prothonotaries, recorders of deeds, and certain State departments, commissions, and officers; imposing penalties; and repealing certain acts and parts of acts," as amended, by further providing for the powers and limitations upon the acts of corporations or persons authorized to engage in a banking or fiduciary business, or both, and of affiliates of such corporations or persons, and of officers, directors, trustees, and employes of such corporations and persons.

Section 1. Be it enacted, &c., That section two hundred three, section five hundred one, section five hundred two, section five hundred thirteen, section five hundred seventeen, section five hundred twenty, section one thousand four, section one thousand four hundred one, section one thousand four hundred twelve, section one thousand four hundred sixteen, section one thousand four hundred seventeen, and section one thousand four hundred eighteen of the act, approved the fifteenth day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, six hundred twenty-four), entitled "An act relating to the business of banking, and to the exercise of

Banking Code.

Sections 203,
501, 502, 513,
517, 520, 1004,
1401, 1412 1416,
1417, and 1418,
act of May 15,
1933 (P. L.
624), amended.