

the first stated meeting in January in each year, of the public accounts of the borough and of the trusts in its care, exhibiting all the expenditures thereof, respectively, the sources from which the revenue and funds are derived and the manner in which the same have been disbursed. Each account shall be accompanied by a detailed statement of the several appropriations made by councils, the amount drawn on each appropriation, and the balance standing to the debit or credit of such appropriation. The report shall be published, at the expense of the borough, once a week for two weeks in a newspaper circulating generally in the borough.

The controller shall also annually, within ninety (90) days after the close of the fiscal year, make a report to the Department of Internal Affairs of the financial condition of the borough, in manner and form required to be made by borough secretaries, as hereinbefore provided, and subject to the same penalties for refusing or neglecting to file such report.

Section 4. The provisions of this act shall become effective immediately upon its approval by the Governor. They shall be first put into operation in connection with the preparation of budgets for the fiscal year nineteen hundred thirty-eight, and the preparation of annual reports of financial conditions for the fiscal year nineteen hundred thirty-seven.

When effective.

APPROVED—The 4th day of June, A. D. 1937.

GEORGE H. EARLE

No. 331

AN ACT

To amend the act, approved the twenty-eighth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred three), entitled "A supplement to an act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred and twelve), entitled 'An act providing a system for government of boroughs, and revising, amending, and consolidating the law relating to boroughs'; so as to provide a system of government where a borough now has annexed or hereafter shall annex land in an adjoining county, including assessment of property, levying and collection of taxes, making municipal improvements, and filing and collecting of liens for the same; the jurisdiction of courts for the enforcement of borough ordinances and State laws, and primary, general, municipal, and special elections; and repealing inconsistent laws," extending the provisions of this act to boroughs situated in different counties which now have or shall hereafter consolidate.

Section 1. Be it enacted, &c., That sections one, two, three, four, five, six, seven, eight, nine, ten, eleven, twelve, sixteen and seventeen of the act, approved the twenty-eighth day of June, one thousand nine hundred

Sections 1, 2, 3,
4, 5, 6, 7, 8, 9,
10, 11, 12, 16
and 17, act of
June 28, 1923
(P. L. 903),
amended.

and twenty-three (Pamphlet Laws, nine hundred three), entitled "A supplement to an act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred and twelve), entitled 'An act providing a system for government of boroughs, and revising, amending, and consolidating the law relating to boroughs'; so as to provide a system of government where a borough now has annexed or hereafter shall annex land in an adjoining county, including assessment of property, levying and collection of taxes, making municipal improvements, and filing and collecting of liens for the same; the jurisdiction of courts for the enforcement of borough ordinances and State laws, and primary, general, municipal, and special elections; and repealing inconsistent laws," are hereby amended to read as follows:

Section 1. Be it enacted, &c., That where lands situated in one county now are or hereafter shall be annexed to a borough situated in an adjoining county, *or where two or more boroughs are or hereafter shall be consolidated, either or any of them being situated in different counties*, said lands which are so annexed *or consolidated* shall be governed for borough and school purposes as a part of the borough to which they are annexed, *or as a part of the newly consolidated borough*, and for county and poor purposes they shall be governed as a part of the county or poor district in which they are actually situated, which said government shall be administered according to the general law relating to boroughs, school districts, counties, and poor districts, except as hereinafter otherwise provided.

Section 2. Assessment for County and Poor Purposes.—The authorities in the county wherein the land is actually situated, now or hereafter having authority to make the assessments on which the county and poor taxes are levied, shall assess the taxable property within the lines of land lying in one county and annexed to, *or consolidated with*, a borough in an adjoining county, and shall record the same in a separate book. This assessment shall be made by the authority that would have made the assessment had the land not been annexed to, *or consolidated with*, the borough. The owners of all property so assessed shall have the same right of appeal from this assessment as any other taxable in the same county.

Section 3. Assessment for Borough and School Purposes.—The authorities within the county wherein is situated the borough to which such land has been annexed, now or hereafter having authority to make the assessments on which the borough and school taxes are levied, *or in case of a consolidated borough, such authorities in the county in which a majority of the in-*

habitants of the borough resided at the time of such consolidation, shall also assess the taxable property within the territory which is situated in one county and has been annexed to a borough or consolidated with a borough of larger population which is situated in an adjoining county, and shall record the same in a separate book. This assessment shall be made by the authority which would have assessed this land had it been in the same county as the borough to which it is annexed or with which it is consolidated. The owner of any property so annexed or consolidated shall have the same right of appeal from this assessment as any other taxable in the same county as the borough, or as any other taxable in the county, containing at the time of consolidation, the majority of the inhabitants of such consolidated borough.

Section 4. The Levy and Collection of Taxes for County and Poor Purposes.—The authorities within the county wherein the land actually is located, that now are or hereafter shall be authorized to levy and collect the county and poor taxes, shall levy and collect the taxes for county and poor purposes in such district which is situated in one county and has been annexed to, *or consolidated with*, a borough situated in an adjoining county, and this shall include taxes rendered necessary for the paying of the interest, principal of, and taxes on bonds issued for county and poor purposes. All remedies now or hereafter given by law for the collection of county and poor taxes, and taxes for bonds issued for county or poor purposes, in the county wherein the land is actually situated shall be available for the collection of the taxes mentioned in this section of this act. The assessment on which said taxes shall be levied shall be the assessment made by the proper authorities in the county wherein the land is actually situated.

Section 5. The Levy and Collection of Taxes for Borough and School Purposes.—The authorities within the borough and school district to which the said land has been annexed, that now are or hereafter shall be authorized to levy and collect taxes for borough and school purposes, *or in case of a consolidation of boroughs, such authorities in the borough and school district as consolidated*, shall levy and collect the taxes for borough and school purposes in such territory which is situated in one county and has been annexed to, *or consolidated with*, a borough situated in an adjoining county, and this shall include per capita school taxes and taxes rendered necessary for paying the interest and principal of and taxes on bonds issued for borough and school purposes. All remedies against the persons or the personal property of the taxable now or hereafter given by law for the collection of the taxes for said purposes in said bor-

ough or school district shall be available for the collection of the taxes mentioned in this paragraph, but said taxes can be collected out of the land subject to the same only in the county wherein the land is actually situated in the manner now or hereafter provided by law. The assessment on which the taxes mentioned in this section shall be levied shall be the assessment made by the proper authorities in the county wherein is situated the borough to which said land has been annexed, *or wherein a majority of the inhabitants of such a consolidated borough resided at the time of such consolidation.* Land in one county and annexed to a borough in an adjoining county *or consolidated with a borough in an adjoining county in which resided, at the time of such consolidation, a majority of the inhabitants of the consolidated borough,* and taxable property therein, and person of the taxable residing therein, shall not be liable for township taxes for road or other purposes, or for school purposes or for per capita school taxes, or for taxes for bonds issued for any township or school district purposes, in the county wherein the land is actually situated.

Section 6. Jurisdiction of Courts in Actions Arising in Such Territories.—All prosecutions and summary convictions for violations, within land situated in one county and annexed to, *or consolidated with,* a borough situated in an adjoining county, of borough ordinances, and the school laws, and the laws relating to motor vehicles, shall be had only in the county wherein is situated the borough to which the said land is annexed, *or in case of a consolidation of boroughs, the county in which a majority of the inhabitants of the consolidated borough resided at the time of such consolidation,* and the several courts [both] of record [and not of record] in said county are hereby given jurisdiction thereof.

All civil suits (except those arising out of reports of viewers as hereinafter stated), and all prosecutions and summary convictions for all other offenses, misdemeanors, and crimes committed within land situated in one county and annexed to a borough situated in an adjoining county, *or situated in one county and consolidated with a borough situated in an adjoining county in which resided, at the time of such consolidation, a majority of the inhabitants of the consolidated borough,* shall be had in the court wherein the same would have been tried if said land had not been annexed to, *or consolidated with,* the said borough, and the jurisdiction of the several courts of this Commonwealth to hear and determine the same shall not be affected in any way by the annexation *or consolidation* of such land to such borough, except that the courts of the county wherein is situated the borough to which the land has been annexed, *or in which a majority of the inhabitants of the*

consolidated borough resided at the time of the consolidation, shall have exclusive jurisdiction to hear and determine all prosecutions and summary convictions for violations within such land of borough ordinances, the school laws, and the laws relating to motor vehicles.

Section 7. Municipal Improvements.—All laws now or hereafter giving authority to the borough to which such land has been annexed *or to a consolidated borough* to make any municipal improvement or improvements, including the laying out and building of sewers; the laying out and ordaining of streets, and the establishment of the lines and grades thereof, and the exercise of the right of eminent domain in connection with said authority; and the grading, curbing, paving, sewerage, and draining of streets, and the assessing of abutting property for all or a part thereof,—shall be applicable to land situated in one county and annexed to, *or consolidated with*, a borough situated in an adjoining county, and available to the borough to which such land has been annexed *or to the consolidated borough*; and the proper authorities within the borough to which such land has been annexed *or within the consolidated borough* shall exercise such authority and jurisdiction in such land the same, in all respects, as though such land was in the same county, [as the borough to which said land has been annexed] except that liens for the costs of said improvement or improvements shall be filed and prosecuted to judgment, execution, and sale only in the court of common pleas of the county wherein the land actually is situated. In cases where viewers make the assessments of either benefits or damages, the viewers shall be appointed by and report to the proper court in the county wherein is situated the borough to which said land has been annexed, *or the county in which a majority of the inhabitants of the consolidated borough resided at the time of such consolidation*, and appeals from, and other proceedings relating to, said viewers' reports shall be had only in the court where the report of viewers is filed, which said court is hereby given jurisdiction thereof, with the right of appeal as in other cases. But liens for benefits assessed by viewers shall be filed and prosecuted to judgment, execution, and sale only in the county wherein the land is actually situated, which liens shall be based on the viewers' reports that have been filed [in the county wherein the borough is situated] *as herein provided*.

Section 8. Election Districts.—All land situated in one county and annexed to, *or consolidated with*, a borough situated in an adjoining county is hereby made a separate election district, and it may be divided into more than one election district by the proper court of the county wherein the land is actually situated.

Section 9. Jurisdiction of Courts in Regard to Elections.—The proper courts of the county wherein the land is actually situated shall have jurisdiction of all matters arising out of elections, except that election contests (including primary election contests and other proceedings relating to primary elections) arising out of borough and school elections, and elections in the matter of bonds for borough and school purposes, and other questions relating to borough and school matters, shall be tried in the proper court of the county wherein is situated the borough to which such land is annexed, *or of the county in which a majority of the inhabitants of a consolidated borough resided at the time of such consolidation*, and said courts are hereby given jurisdiction thereof.

Section 10. Ballots.—The ballots used in any election district within land situated in one county which has been annexed to a borough situated in an adjoining county *or consolidated with a borough situated in an adjoining county and having a larger population*, shall contain everything, including the names of all candidates, and also all questions relating to bond issues and any other thing, and all constitutional amendments, that are printed on all ballots used in the county wherein the land is actually situated; that is, they shall contain everything that is common to all ballots used in said county, but they shall not contain the names of the candidates for any ward, borough, township (except poor district), or school district officers within the county wherein the land is actually situated. The ballots used at the primary elections shall, however, contain the names of all candidates for all party offices and party committees within such district the same as though such land had not been annexed to, *or consolidated with*, such borough.

The ballots shall be prepared so as to include places to vote for all ward, borough (except poor district), and school district officers of the borough and school district to which such land has been annexed, *or of such consolidated borough and school district*, together with the names of all candidates for such offices, and all questions of borough and school district bond issues, and all other questions relating exclusively to [the] *such* borough and school district. [to which such land is annexed.] This section relates to ballots used in such districts at either primary, general, municipal, or special elections; special elections to be held by the regular election officers, and they shall be paid as now provided by law in such cases.

Section 11. How Borough and School District Matters are Placed on the Ballots.—Petitions to have the names of candidates placed on the primary ballots used in any such district for ward, borough, and school district officers shall be filed with the county commissioners

of the county wherein the borough is situated, *or in a case of consolidation of boroughs, the county commissioners of the county in which is situated the borough having the largest population at the time of such consolidation*, and it shall be the duty of the county commissioners of said county, within three days after the last day for filing such petitions, to certify to the county commissioners of the county wherein the land is actually situated a list of the ward, borough, and school district offices to be filled, and the names of all the candidates for the same, and all questions to be printed on the ballots relating exclusively to borough or school district bonds or other borough or school district matters. The county commissioners of the county where the land is actually situated shall prepare the primary ballots for all such districts as though this information and the said petition of candidates for ward, borough, and school district offices had been filed originally in their office. All nomination papers for ward, borough, and school district offices within such district shall be filed in the office of the county commissioners of the county wherein is situated the borough to which such land has been annexed, *or which contained the largest population at the time of consolidation*. Within three days after the last day for filing nomination papers for ward, borough, and school district offices, the county commissioners of the county wherein is situated the borough to which such land has been annexed, *or in case of a consolidation of boroughs, the county commissioners of the county in which resided, at the time of consolidation, a majority of the inhabitants*, shall certify to the county commissioners of the county wherein such land is actually situated a list of all ward, borough, and school district offices to be filled at the next election, together with the names of all candidates for the same who were nominated at the preceding primary or whose names were placed in nomination by nomination papers, and all questions to be printed on the ballots relating exclusively to borough or school district bonds or other borough or school district matters.

The county commissioners of the county wherein the land is actually situated shall print the ballots for all such districts as though this information had been filed originally in their office.

Section 12. The Duties of Election Officers.—It shall be the duty of the election officers in all such districts to make a complete return of all primary elections to the county commissioners of the county wherein the land is actually situated, and they shall also mail to the county commissioners of the county wherein such borough is situated, *or in which a majority of the residents of a consolidated borough resided at the time of consolidation*, a

return sheet of the same in so far as it relates to ward, borough, and school district offices, and votes on bond issues and other questions relating to borough and school district matters. The blanks and postage for which return sheets shall be furnished by the county commissioners wherein the said borough, *or said larger population*, is situated. The court or other authority whose duty it is to determine the result of any election for borough or school district bonds or other borough or school district questions shall consider these return sheets as part of the return of such elections, and count same in determining the result of such elections.

At elections (excluding primary elections), it shall be the duty of the election officers in such districts to make a complete return of said election to the proper court of the county wherein the land is actually situated, and they shall also mail to the proper court in the county wherein such borough is situated, *or in which a majority of the residents of a consolidated borough resided at the time of consolidation*, a return sheet thereof in so far as the same relates to ward, borough, and school district offices. The blanks for said return sheets and the postage therefor shall be furnished by the county commissioners of the county wherein such borough, *or said larger population*, is situated. The judges of election in all such districts shall meet with the other election judges of the borough *or consolidated borough*, and, with said other election judges, determine who have been elected to the several ward and borough offices, and issue election certificates to them the same as if said borough was all in one county.

It shall also be the duty of the election officers to make a return to the proper court wherein such borough is situated, *or in which a majority of the residents of a consolidated borough resided at the time of consolidation*, giving the vote on all questions printed on the ballots which relate to borough and school district matters. The blanks and postage for making this return shall be furnished by the county commissioners of such county. [wherein such borough is situated.]

Officers of poor district.

Section 16. The officers of the poor district shall be nominated and elected in said districts in the same manner as though said district were a part of the county in which the land is actually situated and had never been annexed to, *or consolidated with*, a borough in an adjoining county.

Section 17. Special Borough and School District Elections.—In all cases where a special election to submit any question relating to borough or school district bond issues or other matters relating to borough or school district affairs is held on a day other than the day of a primary, general, or municipal election, the ballots and

supplies for the same shall be furnished by the county commissioners of the county wherein the borough is situated, *or the county in which the majority of the residents of a consolidated borough resided at the time of such consolidation*, and the same shall be paid for as now is or hereafter shall be provided by law. Returns of such elections shall be made to the proper court of the county wherein the borough is situated, *or of the county in which the majority of the residents of a consolidated borough resided at the time of such consolidation*, and not elsewhere.

Section 2. This act shall become effective immediately upon its final enactment. When effective.

APPROVED—The 4th day of June, A. D. 1937.

GEORGE H. EARLE

No. 332

AN ACT

Validating, ratifying, approving and confirming bonds and other instruments or obligations heretofore issued by counties, cities, boroughs, towns, townships, school districts, poor districts and other incorporated districts of this Commonwealth, for public work projects.

Section 1. Be it enacted, &c., That this act shall be known, and may be cited, as "The Validating Act of one thousand nine hundred thirty-seven." Municipalities.
Title.

Section 2. The following terms, wherever used or referred to in this act, shall have the following meanings: Definitions.

(a) The term "Bonds" includes bonds, notes, warrants, debentures, certificates of indebtedness, temporary bonds, temporary notes, interim receipts, interim certificates, and all instruments or obligations evidencing or representing indebtedness, or evidencing or representing the borrowing of money, or evidencing or representing a charge, lien or encumbrance on specific revenues, income, or property of a public body, including all instruments or obligations payable from a special fund.

(b) The term "Public Body" means any authority, county, city, borough, incorporated town, township, school district, poor district or other incorporated district of the Commonwealth.

Section 3. All bonds heretofore issued for the purpose of financing, or aiding in the financing, of any work, undertaking or project, by any public body to which any loan or grant has heretofore been made by the United States of America, through the Federal Emergency Administrator of Public Works, for the purpose of financing or aiding in the financing of such work, undertaking or project, including all proceedings for Validating
municipal bonds
issued for public
projects.