

No. 510

AN ACT

To amend section two thousand five hundred fifty-six 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," as amended, requiring fidelity bonds of deputies and clerks of city treasurers, the premiums thereof to be paid jointly by the county, city and school district.

Section 1. Be it enacted, &c., That section two thousand five hundred fifty-six 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," as last amended by section two of the act, approved the twenty-first day of June, one thousand nine hundred and thirty-five (Pamphlet Laws, three hundred sixty-three), is hereby further amended to read as follows:

Section 2556, act of June 23, 1931 (P. L. 932), as last amended by section 2, act of June 21, 1935 (P. L. 363), further amended.

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. Thereafter 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, the school district, 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 col-

lector shall 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, the board of school directors and the county commissioners in the same manner as in the case of the tax collector. *Said deputies, clerks and assistants shall give fidelity bond, payable to the Commonwealth, for the use of the city, county and school district, conditioned on the faithful accounting and payment over all tax moneys received by them.*

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

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, *the premiums on the bonds of his deputies, clerks and assistants*, 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.

The city, county and the school district shall be required to pay each one-third of the premium on the bond required to be given by law by the tax collector to the 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.

When effective.

Section 2. This act shall become effective on the first day of June, one thousand nine hundred and thirty-seven.

APPROVED—The 1st day of July, A. D. 1937.

GEORGE H. EARLE