

## No. 67

## AN ACT

To further amend subsection (b) of section 4 of, and to add section 36.1 to, the act, approved the twenty-fifth day of May, one thousand nine hundred forty-five (Pamphlet Laws 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," by requiring taxing districts to pay the premiums on corporate bonds of the tax collector in townships of the first class; and further regulating the fixing of the compensation of elected tax collectors.

"Local Tax  
Collection Law."

Subsection (b)  
of section 4, act  
of May 25, 1945,  
P. L. 1050, as  
amended by act  
of June 5, 1947,  
P. L. 453,  
further amended.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Subsection (b) of section 4 of the act, approved the twenty-fifth day of May, one thousand nine hundred forty-five (Pamphlet Laws 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," as amended by the act, approved the fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 453), is hereby further amended to read as follows:

Section 4. Bonds of Tax Collectors.—

\* \* \* \* \*

(b) In boroughs, towns and townships of the second class, the elected tax collector shall be the collector of borough, town or township taxes, as the case may be, and of county and institution school and vocational school district taxes. He 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 clerk of the court of quarter sessions of the county. He shall enter into one surety bond to the Commonwealth for all taxes to be collected by him, in an amount to be fixed by the court of quarter sessions of the county, which amount shall never exceed the estimated amount of taxes charged in the duplicates to be delivered to him in one year. Such bond may, at the option of the tax collector, be an annual bond or may cover the full term of office for which the tax collector shall have been elected. Such bond shall have thereon at least two sufficient sureties or one bonding company, and the sufficiency of the sureties on the bond shall be approved by the court of quarter sessions at any time prior to the delivery of a tax duplicate to the tax collector. The bond shall be filed in the office of the clerk of the court of quarter sessions on or before the fifteenth day of March of the year in

which the tax collector qualifies for office and annually thereafter, except where the first bond given by the tax collector covers the full term of office for which he was elected. Should any of the taxing districts be of the opinion, at any time, that the bond given by the tax collector is not sufficient in amount, or as to the surety thereon, the said taxing district may apply to the court by petition to have the tax collector furnish additional bond in the manner provided by this section. Thereupon the tax collector shall furnish such additional bond, if any, as the court of quarter sessions may prescribe, but not exceeding the limitation as to the amount hereinbefore prescribed. [After the thirty-first day of December, one thousand nine hundred forty-nine,]

*(b.1) In boroughs, towns and townships of the second class, and after the thirty-first day of December, one thousand nine hundred fifty-three, in townships of the first class, where the surety on a tax collector's bond or on the bond of a township treasurer as tax collector is a bonding company the premium on the bond shall be paid by the respective taxing districts. Each taxing district shall be liable to pay that percentage of the bond premium as the total taxes charged in the duplicate of the taxing district bears to the total taxes charged in the duplicate of all of the taxing districts. In any case where a tax collector is required to furnish additional bond the premium on such additional bond shall be paid by the taxing district which petitioned the court for the additional bond. Prior to the first day of January, one thousand nine hundred [fifty] fifty-four, where the surety on a tax collector's bond in a township of the first class is a bonding company, any taxing district may pay its percentage of the bond premium as above provided.*

\* \* \* \* \*

Section 2. Said act is hereby amended by adding thereto, immediately following section 36, a new section to read as follows:

Said act amended by adding, immediately following section 36, a new section 36.1.

*Section 36.1. When any taxing district or taxing authorities propose to either raise or reduce the compensation or salary for the office of an elected tax collector, such action shall be by ordinance or resolution, finally passed or adopted at least ten days prior to the last day fixed by law for candidates to withdraw their names from nomination previous to the day of the municipal election.*

Section 3. All acts and parts of acts are hereby repealed in so far as they are inconsistent with the provisions of this act.

Inconsistent acts repealed.

Section 4. The provisions of this act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 16th day of May, A. D. 1951.

JOHN S. FINE