
LEGISLATURE OF PENNSYLVANIA.

FILE OF THE HOUSE OF REPRESENTATIVES.

No. 909 Session of 1919.

INTRODUCED BY MR. KOOSER, MARCH 11, 1919.

REFERRED TO COMMITTEE ON COUNTIES AND TOWNSHIPS,
MARCH 12, 1919.

AN ACT

To amend an 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"

1 Section 1 *Be it enacted by the Senate and House of Repre-*
2 *sentatives of the Commonwealth of Pennsylvania in General Assembly*
3 *met and it is hereby enacted by the authority of the same That*
4 section three hundred and twenty-five of an act approved
5 the fourteenth day of July one thousand nine hundred
6 and seventeen (Pamphlet Laws eight hundred forty) en-
7 titled "An act concerning townships and revising amending
8 and consolidating the law relating thereto" which reads as
9 follows

10 "Section 325 The auditors of townships of the first
11 and second class shall meet annually on the day fol-
12 lowing the day which is fixed by this act for the or-
13 ganization of the township supervisors or the township

1 commissioners of the several townships respectively and
2 shall audit settle and adjust the accounts of the su-
3 pervisors commissioners roadmasters treasurer and tax col-
4 lector of the township Two auditors shall constitute a
5 quorum

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

9 Each auditor shall receive two dollars per diem for
10 each day necessarily employed in the duties of his office
11 to be paid out of the funds of the township" is hereby
12 amended to read as follows

13 Section 325 The auditors of townships of the first
14 and second class shall meet annually on the day fol-
15 lowing the day which is fixed by this act for the or-
16 ganization of the township supervisors or the township
17 commissioners of the several townships respectively and
18 shall audit settle and adjust the accounts of the super-
19 visors commissioners roadmasters treasurer and tax collector
20 of the township Two auditors shall constitute a quorum

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

24 Any expenditure of a kind or made in a manner
25 prohibited or not authorized by statute or which causes
26 a financial loss to the township shall be a surcharge
27 against any officer who by vote act or neglect has made
28 approved or permitted such expenditure.

29 Each auditor shall receive two dollars per diem for

1 each day necessarily employed in the duties of his office
2 to be paid out of the funds of the township

3 Section 2 That section three hundred and thirty-one
4 of said act which reads as follows

5 "Section 331 Whenever any person is charged with a
6 sum of money by the report of the township auditors
7 any taxpayer of the township may enforce the collection
8 thereof for the benefit of the township by action or
9 execution upon filing in the court of common pleas a
10 bond with one or more sureties conditioned to indemnify
11 the township from all costs which may accrue in the
12 proceedings" is hereby amended to read as follows

13 Section 331 Any balance appearing in any report of
14 the township auditors against any township officer shall
15 constitute a charge or surcharge against such officer
16 whether so expressly stated or not and the amount of
17 any balance and any express charge or surcharge shall
18 be entered by the prothonotary as a judgment against
19 such officer and in favor of the township The clerk of
20 the court of quarter sessions shall certify every such
21 balance charge or surcharge contained in any report of
22 auditors to the court of common pleas for entry of
23 judgment as aforesaid Any taxpayer of the township may
24 enforce the collection thereof for the benefit of the town-
25 ship by action or execution upon filing in the court of
26 common pleas a bond with one or more sureties condi-
27 tioned to indemnify the township from all costs which
28 may accrue in the proceedings

1 Section 3 That section three hundred and thirty-three
2 of said act which reads as follows

3 "Section 333 No appeal by a taxpayer or officer shall
4 be allowed unless the applicant shall enter into recog-
5 nizance to prosecute the same with effect and to pay
6 all costs accruing thereon in case if the appellant be a
7 taxpayer he shall fail to obtain a final decision more
8 favorable to the township than that awarded by the
9 auditors or in case the appellant be an accounting officer
10 he shall fail to obtain a final decision more favorable
11 to the officer than that awarded by the auditors" is
12 hereby amended to read as follows

13 Section 333 No appeal by a taxpayer or officer shall
14 be allowed unless the applicant shall enter into bond
15 with sufficient surety to prosecute the same with effect
16 and to pay all costs accruing thereon in case if the
17 appellant be a taxpayer he shall fail to obtain a final
18 decision more favorable to the township than that awarded
19 by the auditors or in case the appellant be an account-
20 ing officer he shall fail to obtain a final decision more
21 favorable to the officer than that awarded by the auditors

22 Section 4 That section three hundred and thirty-eight
23 of said act which reads as follows

24 "Section 338 The accounts of the officer or officers
25 in question may be investigated de novo The figures and
26 facts found and stated by the auditors in their report
27 of audit shall be taken as prima facie correct as
28 against any such officer and the burden shall be upon
29 each officer whose accounts are in question to establish

1 the validity of the credits which he claims" is hereby
2 amended to read as follows

3 Section 338 The accounts of the officer or officers in
4 question may be investigated de novo and the burden
5 shall be upon each officer whose accounts are involved in
6 the appeal of establishing by evidence from original
7 sources his right to credits claimed by him but the
8 opposing party in such appeal may use any facts figures
9 or findings of the report of audit as prima facie evi-
10 dence against such officer