

## LEGISLATURE OF PENNSYLVANIA.

## FILE OF THE HOUSE OF REPRESENTATIVES.

No.

912

Session of  
1919.

INTRODUCED BY MR. KOOSER, MARCH 11, 1919.

REFERRED TO COMMITTEE ON MUNICIPAL CORPORATIONS,  
MARCH 12, 1919.

## AN ACT

To amend 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 of government for boroughs and revising amending and consolidating the law relating to boroughs

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 five article four chapter seven of an act approved  
5 the fourteenth day of May one thousand nine hundred  
6 and fifteen (Pamphlet Laws three hundred and twelve) en-  
7 titled "An act providing a system of government for bor-  
8 oughs and revising amending and consolidating the law re-  
9 lating to boroughs" which reads as follows

10 "Section 5 No appeal by a taxpayer or officer shall  
11 be allowed unless the applicant shall enter into recogni-  
12 zance to prosecute the same with effect and to pay all

1 costs accruing thereon in case if the appellant be a tax-  
2 payer he shall fail to obtain a final decision more favor-  
3 able to the borough than that awarded by the auditors  
4 or in case the appellant be an accounting officer he shall  
5 fail to obtain a final decision more favorable to the  
6 officer than that awarded by the auditors" is hereby  
7 amended to read as follows

8 Section 5 No appeal by a taxpayer or officer shall  
9 be allowed unless the applicant shall enter into bond  
10 with sufficient surety to prosecute the same with effect  
11 and to pay all costs accruing thereon in case if the  
12 appellant be a taxpayer he shall fail to obtain a final  
13 decision more favorable to the borough than that awarded  
14 by the auditors or in case the appellant be an account-  
15 ing officer he shall fail to obtain a final decision more  
16 favorable to the officer than that awarded by the auditors

17 Section 2 That section eleven article four chapter seven  
18 of said act which reads as follows

19 "Section 11 Whenever any person is charged with a  
20 sum of money by the report of the borough auditors  
21 any taxpayer of the borough may enforce the collection  
22 thereof for the benefit of the borough by action or ex-  
23 ecution upon filing in the court of common pleas a bond  
24 with one or more sureties conditioned to indemnify the  
25 borough from all costs which may accrue in the pro-  
26 ceedings undertaken by such taxpayer" is hereby amended  
27 to read as follows

28 Section 11 Any balance in any report of the audi-  
29 tors against any officer of the borough shall constitute a

1 charge or surcharge against such officer as fully as if  
2 expressly stated in said report to be a charge or sur-  
3 charge and the amount of any balance and of any ex-  
4 press charge or surcharge shall be entered by the pro-  
5 thonotary as a judgment against such officer and in favor  
6 of the borough the clerk of the court of quarter ses-  
7 sions shall certify the amount of every balance charge or  
8 surcharge contained in any such report to the court of  
9 common pleas for entry thereof by the prothonotary as a  
10 judgment Any taxpayer of the borough may enforce the  
11 collection thereof for the benefit of the borough by action  
12 or execution upon filing in the court of common pleas  
13 a bond with one or more sureties conditioned to indem-  
14 nify the boroughs from all costs which may accrue in  
15 the proceedings undertaken by such taxpayer