

years shall be paid out of the funds of any fiscal year, unless the funds available from taxation and other sources shall be estimated to be in excess of requirements for the current fiscal year, in which case an appropriation may be made for such purpose to the extent of such excess, or unless, after the close of the fiscal year, it shall be ascertained that the funds appropriated and available therefor are in excess of the amount required, in which case such surplus may be applied to such former orders of indebtedness.

Section 1707. Sale of Securities.—When any township shall borrow money and issue bonds or other securities therefor, except in the case of the giving of notes for temporary loans as may be authorized by law, the commissioners shall sell the same to the highest bidder after public notice by advertisement, once a week for three weeks, in at least one newspaper of general circulation published in the county in which such township shall be situated. No bid for such bonds or securities at less than their par value shall be accepted. Where bonds and securities shall be advertised for sale, as provided in this section, and no bids have been received, then it shall be lawful for such township to sell the same at private sale for not less than par and accrued interest.

Section 1708. Disbursements to Pay Indebtedness.—All disbursements in discharge of township indebtedness duly incurred shall be made by the township treasurer or his deputy, by virtue of warrants or orders drawn on him by the order of the board of township commissioners, signed by the president or vice president and attested to by the secretary or assistant secretary of the board. The board shall prescribe, by ordinance, the manner in which bills for township indebtedness shall be approved for payment.

Section 1709. Tax Levies.—The board of township commissioners may levy taxes upon all property and upon all occupations within the township made taxable for township purposes, as ascertained by the valuation for county purposes made by the assessors of the several counties of this Commonwealth for the year for which the township taxes are levied, for the purposes and at the rate hereinafter specified: Provided, however, That such valuation shall be subject to correction by the county commissioners of the several counties, and to appeal by the taxable persons in accordance with existing laws.

One. An annual tax for general township purposes, not exceeding ten mills, unless the board of township commissioners by majority action shall, upon due cause shown by resolution, petition the court of quarter sessions, in which case the court may order a rate of not more than five mills additional to be levied: Further

provided, That if, at the hearing before the court of quarter sessions upon said petition, of which notice shall be given as the court may direct, which hearing shall be held not less than ten nor more than fifteen days after said petition shall be presented, the owners of real estate having assessed valuation of fifty per centum of the total assessed valuation of real estate in said township shall, by petition, object to the making of an order for any additional tax levy, the court shall thereupon deny the prayer of said petition.

Two. A tax for the purpose of building and maintaining suitable places for the housing of fire apparatus—the receipts from said tax for maintenance to be divided among the places maintained.

Three. An annual tax, not exceeding one-tenth of one mill, for the purpose of caring for trees planted under the supervision of the shade-tree commission, and for the purpose of publishing notices of meetings to consider the planting, removing, or changing of trees. In lieu of the tax provided for in this clause, the township commissioners may, by specific appropriation, provide for the maintenance of such trees from the general funds of the township.

Four. An annual tax so long as necessary, not exceeding fifty per centum of the rate of assessment for township purposes, for the purpose of procuring a lot and/or erecting a building thereon for a townhouse, and for the payment of indebtedness incurred in connection therewith: Provided, The total indebtedness for the payment of which any such tax shall be levied shall not exceed one-half of one per centum of the assessed value of real estate in the township.

Five. An annual tax sufficient to pay interest on indebtedness and sinking fund charges.

This section does not include the levy of any taxes upon particular districts, or parts of any township, for particular purposes, nor special levies otherwise provided for in this act.

Section 1710. Tax Rates to be Expressed in Dollars and Cents.—Whenever the commissioners of any township shall, by ordinance, fix the rate of taxation for any year at a mill rate, such ordinance shall also include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

Section 1711. Special Levies to Pay Indebtedness.—In addition to the levies hereinbefore provided for, when it is shown to the court of quarter sessions that the debts due by any township exceed the amount which the township commissioners may collect in any year by taxation, the court, after ascertaining the amount of indebtedness of any such township, may, by a writ of mandamus, direct the township commissioners, by spe-