

from the taxpayers, and to that end may appoint one or more deputy collectors. The treasurer and his deputies shall have and exercise all powers conferred by existing laws on collectors of county and township taxes. The treasurer shall keep a correct account of all moneys collected, marking "Paid," on his duplicate, the name of each taxable, with the amount of tax and the date on which paid. The treasurer shall, on the first day of each month, make a true statement, in writing, to the secretary of the Board of Township Commissioners, of all taxes collected during the previous month, giving names of taxables and the amount collected from each and the total amount received.

Section 1717. Expenses of Collector.—The township treasurer may retain, out of the taxes collected, such actual printing and postage expenses as shall be incurred in performing the duties prescribed in this article. Such amounts shall be adjusted by the township auditor or controller, as the case may be, at the time of auditing the treasurer's accounts.

Section 1718. Exonerations.—The township commissioners shall at all times make abatements or exonerations for occupation taxes, mistakes, indigent persons, unseated lands, deaths, removals, et cetera, as to them shall appear just and reasonable. The township secretary shall enter in a book or books, to be kept for that purpose, the names of all persons abated or exonerated, together with the reason why, the amount of the tax, and date when levied, and give to the treasurer a certificate stating the nature of the tax and the amount exonerated.

Section 1719. Audit of Collectors' Accounts.—The accounts of collectors of taxes shall be audited by the township auditor or controller, as the case may be. The treasurer shall state a separate account for each different tax collected by him.

## ARTICLE XVIII

### CONTRACTS

Section 1801. Power to Make Contracts.—Townships shall have power to make such contracts as may be necessary for carrying into execution the provisions of this act and the laws of the Commonwealth.

Section 1802. General Regulations Concerning Contracts.—All contracts or purchases made by any township, involving the expenditure of over five hundred dollars, shall be in writing, and shall be made only after notice by the secretary, published, once a week for two weeks, in one or more newspapers of general circulation in the township. All plans and specifications shall be on file at least fifteen days in advance of opening bids. This section shall not apply in the

case of any township repairing its public highways, except as to any purchases of materials or equipment for the purpose of such repairs.

In every instance in which any contract for any public work, construction, materials, supplies, or other matters or things for any township shall be awarded upon competitive bids, it shall be the duty of the authorities authorizing the same to award said contract to the lowest responsible bidder. Any published notice for bids shall contain full plans and specifications, or refer to the places where copies thereof can be obtained, and give the time and place of meeting of the township commissioners at which meeting bids shall be publicly opened and read. If, through lack of a quorum or other reason, no meeting shall be held at such time and place, notice of the same kind shall be repeated once at least six days before the meeting of the subsequent time and place fixed, and the foregoing provisions as to bids shall apply. The same course shall be pursued until a meeting shall actually be held for receiving and opening bids. Any contract made in violation of the provisions hereof shall be void: Provided, That if, prior to the letting of any such contract, taxpayers of the township, whose property valuation as assessed for taxable purposes within the township shall amount to sixty per centum or over of the total property valuation as assessed for taxable purposes within the township, shall sign and file, with the township secretary of the board of township commissioners of the township, a written protest against such contemplated contract, then such contract shall not be let.

Section 1803. Patented Articles.—The authorities of townships shall not be required to prepare specifications and advertise for the purchase of articles, or parts thereof, which are patented products, apparatus or appliances, nor in such cases shall they be required to exact a bond: Provided, That this section shall not apply to road materials.

Section 1804. Contracts for Protection of Labor and Material-Men.—It shall be the duty of every township to require any person, copartnership, association, or corporation, entering into a contract with such township for the construction, erection, installation, completion, alteration, repair of or addition to any public work or improvement of any kind whatsoever, where the amount of such contract is in excess of five hundred (\$500) dollars, before commencing work under such contract, to execute and deliver to such township, in addition to any other bond which may now or hereafter be required by law to be given in connection with such contract, an additional bond for the use of any and every person, copartnership, association, or corporation inter-

ested, in a sum not less than fifty per centum (50%) and not more than one hundred per centum (100%) of the contract price, as such township may prescribe, having as surety thereon one or more surety companies legally authorized to do business in this Commonwealth, conditioned for the prompt payment of all material furnished and labor supplied or performed in the prosecution of the work, whether or not the said material or labor enter in and become component parts of the work or improvement contemplated. Such additional bond shall be deposited with and held by the township for the use of any party interested therein. Every such additional bond shall provide that every person, copartnership, association, or corporation, who, whether as sub-contractor or otherwise, has furnished material or supplied or performed labor in the prosecution of the work as above provided, and who has not been paid therefor, may sue in assumpsit on said additional bond, in the name of the township, for his, their, or its use and prosecute the same to final judgment for such sum or sums as may be justly due him, them, or it, and have execution thereon: Provided, however, That the township shall not be liable for the payment of any costs or expense of any suit.

Section 1805. Separate Specifications for Branches of Work.—In the preparation of specifications for the erection or alteration of any public building, when the entire cost of such work exceeds one thousand dollars, the architect, engineer, or person preparing such specifications shall prepare separate specifications for the plumbing, heating, ventilating, and electrical work, and the township shall receive separate bids upon each of such branches of work, and award the contract for the same to the lowest responsible bidder.

Section 1806. Workmen's Compensation Insurance.—All contracts executed by any township, which involve the construction or doing of any work involving the employment of labor, shall contain a provision that the contractor shall accept, in so far as the work covered by any such contract is concerned, the provisions of the Workmen's Compensation Act of one thousand nine hundred and fifteen, and any supplements or amendments thereto, and that the said contractor will insure his liability thereunder, or file with the township, with which the contract is made, a certificate of exemption from insurance from the Bureau of Workmen's Compensation of the Department of Labor and Industry.

Every officer of any township who shall sign, on behalf of the township, any contract, requiring in its performance the employment of labor, shall require, before the said contract shall be signed, proof that the