

eight hundred and sixty-one (Pamphlet Laws, four hundred ninety-two), entitled "An act relative to the election of officers of the Lancaster County Prison, and of the Poor and House of Employment."

The act approved the twenty-third day of March, one thousand eight hundred and sixty-five (Pamphlet Laws, six hundred fourteen), entitled "An act repealing an act authorizing the inspectors of the Lancaster County Prison to send vagrants, insane and idiotic persons, to the poor house of the said county, for the unexpired term of their respective sentences, approved March sixteenth, Anno Domini one thousand eight hundred and sixty-one, so far as relates to vagrants."

The act approved the twenty-seventh day of March, one thousand eight hundred and sixty-six (Pamphlet Laws, three hundred forty-eight), entitled "An act to increase the salaries of the inspectors of the Lancaster county prison."

The act approved the first day of April, one thousand eight hundred and sixty-eight (Pamphlet Laws, five hundred forty-three), entitled "An act relative to the mileage of the inspectors of the Lancaster county prison."

The act approved the seventeenth day of February, one thousand eight hundred and seventy-one (Pamphlet Laws, seventy-four), entitled "A supplement to an act, entitled 'An act relative to the Lancaster county prison,' approved the nineteenth day of February, one thousand eight hundred and fifty," be and the same are hereby repealed.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 576

AN ACT

Relating to the settlements of accounts of collectors of county taxes; providing for procedure in such cases, and for appeals to courts of common pleas.

Where county commissioners hold tax collector liable.

Certificate stating amount due and unpaid filed in office of the prothonotary of the court of common pleas, and notice by registered mail given to such collector.

Section 1. Be it enacted, &c., That hereafter in all cases where, in any settlement of the accounts of any tax collector of county taxes, the county commissioners shall subject such tax collector to any liability, a certificate under the hands and seals of the county commissioners shall be filed in the office of the prothonotary of the court of common pleas of the county, stating the amount due and unpaid by such collector, and notice thereof shall be given by the county commis-

sioners, by registered mail, to such collector and his sureties.

It shall be the duty of the prothonotary to enter such certificate on his docket. Such certificate shall, from such entry, have the same force and effect as a judgment of the court of common pleas, and executions may be issued thereon as on judgments for the amount remaining unpaid at any time after the entry aforesaid.

Section 2. Within thirty days after the date of such notice, any tax collector subjected to liability or his sureties may appeal from the settlement to the court of common pleas of the proper county. Such appeal shall act as a supersedeas. The decision of the court on any such appeal shall be final.

Section 3. No appeal shall be allowed unless the appellant shall enter into a recognizance with two, sufficient sureties, in double the sum found due in such settlement, with condition to prosecute the appeal with effect and to pay the costs and such sum of money as shall appear on the final determination to be due from him.

Section 4. The courts of common pleas shall direct the form in which the issues shall be entered in all such appeals. Such issues shall be tried by a jury, or may be submitted to reference and arbitration in the manner and subject to the proceedings provided by law.

Section 5. In case the appellant does not recover final judgment in court more favorable to him than* the settlement of the county commissioners, he shall pay all costs that may accrue on his appeal; but if he should recover in court a final judgment more favorable than the settlement of the county commissioners, then† the county shall pay the costs that may accrue on such appeal.

Section 6. If no appeal is entered, or if an appeal is entered and no security given, as herein required, or if, upon such appeal, judgment is given against the tax collector in any amount, execution may issue in like manner as on judgments for the amount due, and recourse may be had against the sureties of such tax collector.

Section 7. That section eleven of the act, approved the twenty-fifth day of June, one thousand eight hundred and eighty-five (Pamphlet Laws, one hundred eighty-seven), entitled "An act regulating the collection of taxes in the several boroughs and townships of this Commonwealth," is hereby repealed.

* "then" in the original.

† "than" in the original.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

Docketed by prothonotary.

Execution thereon as on a judgment.

Appeal to court of common pleas within 30 days of notice.

Supersedeas.

Decision final.

Requirements for appeal.

Issues.

Trial.

Result of trial of appeal.

Where no appeal or where judgment against tax collector, execution against tax collector or sureties.

Section 11, act of June 25, 1885 (P. L. 187), repealed.