

cident to the collection of the taxes or to his serving as treasurer and which under the law were or are to be paid by the city, county, borough, town, township, school, or poor district. The reports shall be made on forms to be prepared and furnished as herein provided.

Forms for the report prepared and furnished by the Department of Internal Affairs.

Section 2. The Department of Internal Affairs shall annually prepare and furnish to such tax collectors the forms to be used in the making of the reports herein required, and shall have power to revise such forms from time to time as it deems proper. Such department shall, within sixty (60) days after enactment of this act, send to each such tax collector a copy of this act and forms to be used by him in making such reports covering the calendar year one thousand nine hundred and thirty-seven (1937).

Compensation and expenses of taxpayer.

Section 3. All payments made by any city, county, borough, town, township, school, or poor district, to any such tax collector for compensation or expenses incident to his serving as tax collector or treasurer, shall be made by proper warrants or orders drawn upon the treasurer. It shall be unlawful for any such tax collector to deduct funds for his compensation or expenses as tax collector or treasurer from any city, county, borough, town, township, school, or poor district funds in his possession.

Retain a copy of report for public to inspect.

Section 4. Each such tax collector shall keep a copy of each such report, available for public inspection, at his office or residence.

Penalty.

Section 5. Any person who fails to comply with any of the provisions of this act shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to an imprisonment not exceeding three (3) months, or to pay a fine not exceeding five hundred (\$500) dollars, or both, at the discretion of the court.

When effective.

Section 6. This act shall become effective immediately upon its enactment.

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

GEORGE H. EARLE

No. 585

AN ACT

To amend the act, approved the first day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," changing the manner of creation of townships of the second class.

Sections 205, 206, 208, 209, 210, 211, 213, 214, and 235, act of May 1, 1933 (P. L. 103), amended.

Section 1. Be it enacted, &c., That sections two hundred five, two hundred six, two hundred eight, two hun-

dred nine, two hundred ten, two hundred eleven, two hundred thirteen, two hundred fourteen, and two hundred thirty-five of the act, approved the first day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," are hereby amended to read as follows:

Section 205. Manner in Which Townships May Be Created.—The courts of quarter sessions may, upon the presentation of petitions as hereinafter provided, create new townships:

[(a) Out of parts of two or more townships of the second class located in the same county;

(b) By the division of a township of the second class into two townships;

(c) By] *by* the consolidation of two or more townships of the second class located in the same county.

Section 206. Petitions.—(a) Petitions for creation of townships, in the manner hereinbefore provided, shall be signed [either (a) by the owners of real property representing at least twenty-five per centum of the assessed valuation of the township or each of the townships affected by such creation, division, or consolidation, as the case may be, or (b) by registered voters] *by electors* equal in number to at least [twenty-five] *five* per centum of the highest total vote cast for candidates for any office in the [township or] townships affected, [as the case may be] at the last preceding municipal election. Such petition shall be sworn to and subscribed by at least three of the signers.

[(c)] (b) Petitions for the consolidation of townships may also be presented when signed by a majority of the supervisors of each of the townships proposed to be consolidated and sworn to and subscribed by at least one supervisor from each such township.

Such petitions shall set forth the name of any proposed new township, and shall specify the reasons for such [creation, division or] consolidation. Each such petition shall be accompanied by an accurate map or plot prepared by an engineer showing [the lines of any new township proposed to be erected out of parts of two or more townships, and the lines of the existing townships as affected by such creation, or the lines of any township and the division line in case where a township is divided, or] the lines of the new township, [where two or more townships are to be consolidated] and the present division lines between such townships. Where natural marks are on such lines, they shall also be shown.

Section 208. Exceptions; Confirmation Absolute of Petition.—Within thirty days after the filing of such petition, any taxpayer of the [township or] townships affected [as the case may be] may file exceptions to such petition, questioning the sufficiency of the number of signers, or the legality of any signatures, or the accuracy or sufficiency of the map or plot attached thereto. The court, upon the filing of any exceptions, shall fix a day for hearing, of which such notice shall be given as the court may direct. At such hearing, the court shall hear all parties interested and their witnesses. If the exceptions in the opinion of the court are sustained and the court deems the petition or map or plot amendable, it may permit either the petition or the map or plot, or both, to be amended; and when so amended, it shall confirm the same absolutely, but if it shall deem the same not amendable, it shall dismiss the petition.

Section 209. Elections.—When any petition is confirmed absolutely, the court shall order an election held on the question of the [creation, division or] consolidation of such [township or] townships, which shall be held on the day of the next general or municipal election occurring at least sixty days after such order of court. Such election shall be held at the regular polling places in the [township or] townships affected. [as the case may be] At any such election all of the qualified electors of the [township or] townships affected by such [creation, division or] consolidation shall have the right to vote. The ballot at any such election shall be furnished by the county commissioners, and the question to be placed thereon shall be framed and printed on the ballots as provided by the election laws of the Commonwealth.

Section 210. Notice of Election.—The constable of the [township or] townships affected, [as the case may be] or, if there be no constable, then one of the supervisors designated by the court, shall give at least fifteen days' notice of the time and place of holding such election by posting not less than six printed handbills in at least six public places in each of such townships. The notice of election shall contain a statement of the [township or] townships to be affected thereby, [whether] that it is proposed to make [a division or] a consolidation, [or create a new township] and the court may prescribe the form of the notice and include therein such other matters as the circumstances of the individual case may render desirable.

Section 211. Return of Election; Decree.—The election officers, after the polls have been closed, shall count the ballots and certify the number of votes cast for and against such [creation, division or] consolidation to the clerk of the court of quarter sessions, who shall tabulate and compute the same and lay the result

before the court. If it shall appear that a majority of the votes cast [in such township or] in each of the townships affected are in favor of [the creation of a new township or the division of a township or] the consolidation of two or more townships, [as the case may be] the court shall order and decree the new township agreeably to the name and lines set forth in the petition, and the government of the new township shall be organized and become effective on the first Monday of January succeeding such election. If a majority of the votes cast [in any such township, or] in any of the townships affected, are against the [creation, division or] consolidation of such [township or] townships, no further action shall be had upon said proceedings. No new proceeding shall be considered for a period of two years.

Section 213. Classification of [Old and] New Townships.—[The parts of a township remaining after the division of a township, or the parts remaining of townships out of which parts have been taken for the creation of a new township, shall remain townships of the second class.] The new township created shall [also] be a township of the second class, unless and until by subsequent proceedings, in accordance with laws relating to townships of the first class, and having the required population, it shall be created a township of the first class.

Section 214. Costs.—When a new township is created as hereinbefore provided, the cost of the proceedings shall be paid by the new township, and where any petition is dismissed or a majority of the electors of any one or more townships shall vote against the [creation, division or] consolidation of any such township, the cost of the proceedings shall be paid by the [petitioners] *townships proposed to be consolidated.*

Section 235. Whenever a new township is created [out of parts of two or more townships, or by the division of a township or] by the consolidation of townships, or as the result of the annulment of the charter of a borough, or when a township is reestablished, the court of quarter sessions shall appoint the elective officers for the new township, and fix the polling place or places in such new township. The officers so appointed shall hold their offices until the first Monday of January following the next municipal election occurring at least ninety days after such appointments. At such municipal election, an assessor and a tax collector shall be elected for regular four-year terms, if such election occurs in the year when such officers are elected for regular terms, and if not, then such officers shall be elected for terms of two years each and their successors shall be elected for four-year terms. At said first municipal election, one supervisor and one auditor shall be elected for terms of six years

each, one supervisor and one auditor for terms of four years each, and one supervisor and one auditor for terms of two years each. All such officers shall take office on the first Monday of January next following their election.

Section 216,
repealed.

Section 2. That section two hundred sixteen of said act is hereby repealed.

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

GEORGE H. EARLE

No. 586

AN ACT

To amend section four hundred and one of the act, approved the twenty-fourth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, one thousand two hundred six), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," further regulating the creation and abolition of wards.

Section 401, act
of June 24, 1931
(P. L. 1206),
amended.

Section 1. Be it enacted, &c., That section four hundred and one of the act, approved the twenty-fourth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, one thousand two hundred six), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," is hereby amended to read as follows:

Section 401. Petitions to Create, Divide or Redivide Wards.—The court of quarter sessions, upon petition, may divide or redivide any township, heretofore or hereafter created, into wards, erect any wards out of two or more adjoining wards, or parts thereof, divide any wards already erected into two or more wards, or alter the lines or boundaries of any two or more adjoining wards, and may cause lines or boundaries of wards to be fixed and established. No township shall be divided or redivided into more than fifteen wards.

No ward shall be created containing less than three hundred electors therein, and all wards which now, or at any time hereafter shall, contain less than three hundred and fifty electors therein shall be abolished, and the territory thereof shall be distributed among the remaining wards in such manner as the court of quarter sessions shall direct. All other wards as heretofore established shall remain as heretofore until altered or divided as provided in this article:

Provided, That if, in townships wherein any ward shall be abolished as herein provided, the number of wards shall be reduced to less than five, then the commissioner in the ward or wards abolished shall continue in office for the term for which elected, and shall become