

rank and the hospital to which he is attached; and a certificate from the person in charge of the hospital or other place in which such person is confined or to which he is attached.

Section 3. The provisions of this act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 22nd day of May, A. D. 1953.

JOHN S. FINE

No. 24

AN ACT

To further amend subsections (b), (c) and (e) of section 4 of the act, approved the twenty-fifth day of May, one thousand nine hundred forty-five (Pamphlet Laws 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," by clarifying the identity of certain taxing districts.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

"Local Tax Collection Law."

Section 1. Subsection (b) of section 4 of the act, approved the twenty-fifth day of May, one thousand nine hundred forty-five (Pamphlet Laws 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," as last amended by the act, approved the sixteenth day of May, one thousand nine hundred fifty-one (Pamphlet Laws 314), is hereby further amended to read as follows:

Subsection (b) of section 4, act of May 25, 1945, P. L. 1050, as last amended by act of May 16, 1951, P. L. 314, further amended.

Section 4. Bonds of Tax Collectors.—

\* \* \* \* \*

(b) In boroughs, towns and townships of the second class, the elected tax collector shall be the collector of borough, town or township taxes, as the case may be, and of county [and], *county* institution *district*, school *district* and vocational school district taxes. He shall, before he enters upon the duties of his office, take and subscribe an oath of office and file the same in the office of the clerk of the court of quarter sessions of the county. He shall enter into one surety bond to the Commonwealth for all taxes to be collected by him, in an

amount to be fixed by the court of quarter sessions of the county, which amount shall never exceed the estimated amount of taxes charged in the duplicates to be delivered to him in one year. Such bond may, at the option of the tax collector, be an annual bond or may cover the full term of office for which the tax collector shall have been elected. Such bond shall have thereon at least two sufficient sureties or one bonding company, and the sufficiency of the sureties on the bond shall be approved by the court of quarter sessions at any time prior to the delivery of a tax duplicate to the tax collector. The bond shall be filed in the office of the clerk of the court of quarter sessions on or before the fifteenth day of March of the year in which the tax collector qualifies for office and annually thereafter, except where the first bond given by the tax collector covers the full term of office for which he was elected. Should any of the taxing districts be of the opinion, at any time, that the bond given by the tax collector is not sufficient in amount, or as to the surety thereon, the said taxing district may apply to the court by petition to have the tax collector furnish additional bond in the manner provided by this section. Thereupon the tax collector shall furnish such additional bond, if any, as the court of quarter sessions may prescribe, but not exceeding the limitation as to the amount hereinbefore prescribed.

Subsections (c) and (e) of section 4, said act, as amended by act of June 5, 1947, P. L. 453, further amended.

Section 2. Subsections (c) and (e) of said section four of said act, as amended by the act, approved the fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 453), are hereby further amended to read as follows:

Section 4. Bonds of Tax Collectors.—

\* \* \* \* \*

(c) In boroughs, towns and townships of the second class, the condition of the bond shall be that the collector as tax collector for the borough, town or township, as the case may be, and for the county [and], the *county* institution *district*, school *district* and vocational school district shall account for and pay over all taxes, penalties and interest received and collected by him to the taxing districts entitled thereto.

\* \* \* \* \*

(e) The bond given by a borough, town or township tax collector shall be for the use of the borough, town or township, as the case may be, and for the county [and], the *county* institution *district*, school *district* and vocational school district.

APPROVED—The 22nd day of May, A. D. 1953.

JOHN S. FINE