

## No. 394

## AN ACT

Amending the act of May 25, 1945 (P. L. 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," further providing for the fixing of salaries of tax collectors in cities of the third class.

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

## Local Tax Collection Law.

Section 1. Section 33, act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," amended May 2, 1949 (P. L. 791), and May 17, 1949 (P. L. 1400), is amended to read:

Section 33, act of May 25, 1945, P. L. 1050, amended May 2, 1949, P. L. 791, and May 17, 1949, P. L. 1400, further amended.

Section 33. Compensation and Expenses of Tax Collector in Cities of the Third Class Shared.—For the collection of city, county, institution district and school taxes in a city of the third class, the city treasurer, as tax collector, shall be paid an annual salary, which salary [where not definitely fixed by this section] shall be fixed before the election of the city treasurer jointly by taxing authorities, other than the institution district whose taxes are collected under the provisions of this act. In the case of newly created cities, the said salary [where not definitely fixed by this act] shall be fixed by said taxing authorities before any tax duplicates are delivered to the city treasurer. In fixing the salary of the tax collector the taxing authorities fixing the same shall each be assigned one vote, which one vote shall be divided into fractions, assigning an equal fraction of one vote to each member of the same taxing authority, and a majority of all the fractional votes cast shall govern.

[In cities of the third class having a population of twenty-five thousand inhabitants and less, the annual salary of the tax collector shall not be less than one thousand six hundred dollars, nor more than three thousand five hundred dollars.

In cities of the third class having a population of more than twenty-five thousand inhabitants and not exceeding fifty thousand, the annual salary of the tax collector shall not be less than three thousand five hundred dollars, nor more than five thousand dollars.

In cities of the third class having a population of more than fifty thousand inhabitants and not exceeding fifty-five thousand inhabitants, the annual salary of the tax collector shall be six thousand dollars.

In cities of the third class having a population of more than fifty-five thousand inhabitants, the annual salary

of the tax collector shall not exceed seven thousand five hundred dollars.]

The tax collector of each city of the third class shall appoint all necessary deputies, clerks and assistants whose number and salaries shall be fixed jointly by the taxing districts in the same manner as hereinbefore provided for the fixing of the salary of the tax collector. Said deputies, clerks and assistants shall give fidelity bond payable to the Commonwealth for the use of the city, county, institution district and school district, conditioned on the faithful accounting and payment over of all tax moneys received by them.

Each city of the third class shall provide and furnish for the tax collector at his office, as city treasurer, suitable office space, light, heat, furniture and janitor service.

The salaries of the tax collector and his deputies, clerks and assistants shall be paid monthly or semi-monthly in equal proportions by the city, the county and the school district in the same manner as other officers of said city, county and school district under such arrangement as to payment as may be agreed upon between said taxing districts.

The salaries of the city treasurer as tax collector, his deputies, clerks and assistants, as fixed under the provisions of this section, shall in each case be considered as salary or compensation for purposes of any pension or retirement act in effect in such city and the taxing authorities, other than the institution district, shall contribute, pay or guarantee to the pension or retirement fund the amount which, according to law, the city is required to contribute, pay or guarantee to such fund by reason of the fact that the salaries herein provided for are considered as salaries or compensation of such employes for the calculation of pension or retirement rights and liabilities. Each taxing district may annually set aside, apportion and appropriate out of all taxes and income a sum sufficient for such payments or guarantees.

The salaries of the deputies, clerk and assistants of the city treasurer, as tax collector, as fixed under the provisions of this section, shall in each case be considered as salary or compensation paid by the city for the purposes of any pension or retirement act in effect in such city, and the taxing authorities, other than such city, or an institution district, shall pay to the said city their respective pro rata share of the amount paid by the city to said fund.

The taxing authorities, other than the institution district, shall be required to pay in the proportions herein-after prescribed the premium on the bonds, required to be given by law, by the tax collector and his deputies, clerks and assistants to the Commonwealth.

The taxing authorities, other than the institution district, shall, in equal proportions, pay the cost of stationery, supplies, printing, notices, postage, telephone service, office equipment and incidental expenses necessarily incurred in the conduct of the tax collector's office; these expenses to be determined by a board consisting of one representative from each such taxing authority to be appointed by such taxing authority.

In sharing the cost of premium on bonds the city, county and school district shall each pay such portion thereof as the amount of taxes on its duplicate delivered to the city treasurer for collection bears to the total amount of the taxes on the duplicates of all said taxing districts delivered to the treasurer for collection. The proportionate shares of the above costs to be paid by the said taxing districts under the provisions of this amendment shall commence on the date when this act becomes effective, shall be calculated on the tax duplicates delivered to the city treasurer in the year one thousand nine hundred forty-nine, and shall be paid according to such initial calculation for a period of twelve months. At the end of such twelve month period and at the end of each twelve month period thereafter, new pro rata shares shall be calculated on the tax duplicates delivered to the city treasurer during the calendar year in which such period ended and shall be paid for the twelve months following.

APPROVED—The 13th day of July, A. D. 1957.

GEORGE M. LEADER

No. 395

AN ACT

Amending the act of May 4, 1927 (P. L. 519), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," authorizing borough council to enact and enforce fire prevention codes and specifying the procedure therefor.

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

Section 1. Clause XVIII. of section 1202, act of May 4, 1927 (P. L. 519), known as "The Borough Code," reenacted and amended July 10, 1947 (P. L. 1621), is amended to read:

Section 1202. Specific Powers.—The powers of the borough shall be vested in the corporate officers. They shall have power:

\* \* \* \* \*

XVIII. Fire Regulations; *Fire Prevention Codes by Reference*.—To make regulations, within the borough,

The Borough Code.

Clause XVIII., section 1202, act of May 4, 1927, P. L. 519, reenacted and amended July 10, 1947, P. L. 1621, further amended.