

No. 1977-82

AN ACT

HB 594

Amending the act of May 25, 1945 (P.L. 1050, No.394), 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," authorizing the county commissioners to require joint bidding of bonds for tax collectors.

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

Section 1. Subsections (a) and (b) of section 4, act of May 25, 1945 (P.L.1050, No.394), known as the "Local Tax Collection Law," amended June 5, 1947 (P.L.453, No.205), and subsection (b) amended May 8, 1947 (P.L.172, No.75), May 22, 1953 (P.L.213, No.24), and July 13, 1953 (P.L.411, No.90), are amended and the section is amended by adding a subsection to read:

Section 4. Bonds of Tax Collectors.—(a) In cities of the third class and in townships of the first class the treasurer, as tax collector for the various taxing districts, shall give bond secured and conditioned as provided by the laws relating to such cities and townships. *The board of commissioners of any county by resolution adopted no later than November 1 of the prior year may authorize and require for the following year the joint bidding by the board of commissioners of bonds for all tax collectors for the county and for townships of the first class. Cities of the third class may join in joint bidding with other municipalities for bonds of tax collectors. The joint bidding of the bonds shall be subject to all provisions of this act not inconsistent with the requirement of joint bidding.*

(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, 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] common pleas** 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] common pleas** 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 one bonding company, and the sufficiency of the sureties on the bond shall be approved by the court of **[quarter sessions] common pleas** 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] common pleas** 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] common pleas** may prescribe, but not exceeding the limitation as to the amount hereinbefore prescribed: Provided, That where taxes for borough purposes are collected by an appointee of council the bond shall be as may be prescribed by council. *The board of commissioners of any county by resolution adopted no later than November 1 of the prior year may authorize and require for the following year the joint bidding by the board of commissioners of bonds for all tax collectors for the county and for boroughs, incorporated towns and townships of the second class, and school districts and vocational school districts within the county. The joint bidding of the bonds shall be subject to all provisions of this act not inconsistent with the requirement of joint bidding.*

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(h) Notwithstanding any other act to the contrary, joint bidding of bonds of tax collectors shall be subject to the requirements of counties for advertising of bids for contracts or purchases, except that the provisions relating to minimum amount of expenditure shall not apply.

Section 2. This act shall take effect in 60 days.

APPROVED—The 1st day of December, A. D. 1977.

MILTON J. SHAPP