No. 45.

AN ACT

Requiring county commissioners of the counties of the sixth class to furnish the county officers with certain services, equipment, and supplies, at the expense of the county.

Be it enacted, &c., That the county commissioners of counties of the sixth class shall, at the expense of the county, furnish each of the county officers whose offices are located in the county buildings at the county-seat with proper janitor service, telephone service, office equipment, and all supplies used by the public in connection with such offices. Such services, equipment and supplies shall be in addition to those now required by law.

Counties of the sixth class.

Commissioners.

Equipment of

Approved—The 31st day of March, A. D. 1921.

WM. C. SPROUL.

No. 46.

AN ACT

To amend an act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred and twelve), entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs."

Section 1. Be it enacted, &c., That section five, article four, chapter seven, of an act, approved the Boroughs. fourteenth day of May, one thousand nine hundred and Auditors. fifteen (Pamphlet Laws, three hundred and twelve), entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs," which reads as follows:-

"Section 5. No appeal by a taxpayer or officer shall be allowed unless the applicant shall enter into recognizance to prosecute the same with effect, and to pay all costs accruing thereon, in case, if the appellant for amendment. be a taxpayer, he shall fail to obtain a final decision more favorable to the borough than that awarded by the auditors; or, in case the appellant be an accounting officer, he shall fail to obtain a final decision more favorable to the officer than that awarded by the auditors," is hereby amended to read as follows:-

Section 5. No appeal by a taxpayer or officer shall settlement. be allowed unless the appellant shall enter into bond, Appeal by taxpayer. in the sum of five hundred dollars, with sufficient Bond.

Section 5, article 4, chapter 7, act of May 14, 1917 (P. L. 312), cited

surety, to prosecute the same with effect, and to pay all costs accruing thereon, in case, if the appellant be a taxpayer, he shall fail to obtain a final decision more favorable to the borough than that awarded by the auditors; or, in case the appellant be an accounting officer, he shall fail to obtain a final decision more favorable to the officer than that awarded by the auditors.

Section 2. That section eleven, article four, chapter seven, of said act, which reads as follows:—

"Section 11. Whenever any person is charged with a sum of money by the report of the borough auditors, any taxpayer of the borough may enforce the collection thereof for the benefit of the borough by action or execution, upon filing in the court of common pleas a bond with one or more sureties conditioned to indemnify the borough from all costs which may accrue in the proceedings undertaken by such taxpayer," is hereby amended to read as follows:—

Section 11. Any balance in any report of the auditors against any officer of the borough shall constitute a surcharge against such officer as fully as if expressly stated in said report to be a surcharge, and the amount of any balance and of any express surcharge shall be entered by the prothonotary as a judgment against such officer and in favor of the borough. The clerk of the court of quarter sessions shall certify the amount of every balance or surcharge contained in any such report to the court of common pleas for entry thereof by the prothonotary as a judgment. Any taxpayer of the borough may enforce the collection thereof for the benefit of the borough by action or execution, upon filing in the court of common pleas a bond, with one or more sureties, conditioned to indemnify the borough from all costs which may accrue in the proceedings undertaken by such taxpayer, subject, however, to all rights of appeal from the report of auditors granted by this act.

Approved—The 31st day of March, A. D. 1921.

WM. C. SPROUL.

Section 11, article 4, chapter 7, act of May 14, 1917 (P. L. 312), cited for amendment.

Surcharges against officers.

Entry as judgment.

Collection by taxpayers.