Repeal.

Section 4. That all acts or parts of acts inconsistent herewith are hereby repealed.

APPROVED—The 18th day of April, A. D. 1927.

JOHN S. FISHER

No. 172

## AN ACT

To amend section four of an act, approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, one thousand forty), entitled "An act relating to assessments for taxes in townships of the first class in this Commonwealth; fixing the time for the issuing of precepts by county commissioners: fixing the compensation of township assessors and assistant township assessors and assistant townships; extending the time within which the said assessors are required to complete their assessment, and make their return thereof; and further providing for the determination of the time actually employed by the said township assessors, assistant township assessors and assistant triennial assessors in the performance of their duties," authorizing the county to pay for clerk hire.

Townships of first class.

Section 4 of act of July 11, 1923 (P. L. 1040), amended.

Section 1. Be it enacted, &c., That section four of an act, approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, one thousand forty), entitled "An act relating to assessments for taxes in townships of the first class in this Commonwealth; fixing the time for the issuing of precepts by county commissioners; fixing the compensation of township assessors and assistant township assessors and assistant triennial assessors in such townships; extending the time within which the said assessors are required to complete their assessment, and make their return thereof; and further providing for the determination of the time actually employed by the said township assessors, assistant township assessors, and assistant triennial assessors in the performance of their duties," is hereby amended to read as follows:

Return of days employed, etc.

Examination as to accuracy of return.

Determination of amount due.

Section 4. The said township assessors and assistant township assessors and assistant triennial assessors shall make return, on oath or affirmation, to the county commissioners of the proper county, of the number of days actually employed by them in the performance of the duties of their office, and of amounts expended for postage, stationery, and office rent; and the county commissioners are hereby empowered to summon the respective township assessors and assistant township assessors and assistant triennial assessors before them, and examine them, upon oath or affirmation, as to the accuracy of the said return. When the county commissioners shall have determined. either from the returns of the township assessors and assistant township assessors and assistant triennial assessors, or from their examination of them as aforesaid, the number of days actually employed by them and the amount of moneys properly and necessarily

expended for postage, stationery, and office rent, clerk Dirk Dirk. hire, and other expenses, the county commissioners shall make payment to the aforesaid township asses- Payment. sors, assistant township assessors, and assistant triennial assessors the amount due them from the funds of the county as hereinbefore stated.

APPROVED-The 18th day of April, A. D. 1927.

JOHN S. FISHER

## No. 173 AN ACT

To amend section thirty-three of an act, approved the thirty-first o amend section thirty-three of an act, approved the thirty-first day of May, one thousand nine hundred and eleven (Pamphlet Laws, four hundred sixty-eight), entitled "An act providing for the establishment of a State Highway Department, by the appointment of a State Highway Commissioner, two Deputy State Highway Commissioners, chief engineer, chief draughtsman, superintendents of highways, and a staff of assistants and employes; defining their duties and the jurisdiction of the State Highway Department, and fixing salaries of commissioner and deputies and other appointees; providing for taking over from the counties or townships of the Commonwealth certain existing public roads connecting county-seats, principal cities, and towns public roads connecting county-seats, principal cities, and towns and extending to the State line; describing and defining same by route numbers as the State highways of the Commonwealth; providing for the improvement, maintenance, and repair of said State highways solely at the expense of the Commonwealth, and relieving the several townships or counties from any further obligation and expense to improve or maintain the same, and relieving said townships or counties of authority over same; requiring boroughs and incorporated towns to maintain certain requiring boroughs and incorporated towns to maintain certain State highways wholly and in part; requiring the State Highway Commissioner to make maps to be complete records thereof; conferring authority on the State Highway Commissioner; providing for the payment of damages in taking of property, or otherwise, in the improvement thereof; providing for purchase or acquiring of turnpikes or toll-roads forming all or part of any State highway, and procedure therein; providing for work of improvement of State highways to be done by contract, except where the State Highway Commissioner decides the work be done by the State; providing gid by the State to counties and where the State Highway Commissioner decides the work be done by the State; providing aid by the State to counties and townships desiring the same in the improvement of township or county roads; defining highways and State-aid highways; providing method of application for State aid in the improvement, maintenance, and repair of township or county roads and prescribing the contents of township, county, borough, or incorporated town petitions; providing for percentage of cost of improvement or repairs to be paid by State, county, township, borough, or incorporated town, and requiring contracts by counties, townships, boroughs, and incorporated towns with Commonwealth governing same; providing for the minimum width of State highways and State-aid highways, and kind of materials to be used in the improvement; providing for payment of cost of improvement and repairs; providing penalty for injuring or destroying State highways; making appropriations to carry out the provisions of the act; and providing for the repeal of certain acts relating to Highway Department and improvement of roads, and of all acts or parts of acts inconsistent herewith; and roads, and of all acts or parts of acts inconsistent herewith; and providing that existing contracts are not affected by provisions of this act," by providing for certain payments to contractors performing any highway improvement in excess of ninety per centum of the contract price in advance of the full and satisfactory completing of soil improvement. factory completion of said improvement.

Section 1. Be it enacted, &c., That section thirty- Highways. three of an act, approved the thirty-first day of May, one thousand nine hundred and eleven (Pamphlet Laws, four hundred sixty-eight), entitled "An act pro- amended. viding for the establishment of a State Highway Department, by the appointment of a State Highway

Section 33 of act of May 31, 1911 (P. L. 468),