every year when necessary, an annual special tax, in addition to the taxes now allowed by law, to be assessed and collected for the general purposes, not exceeding two mills on each dollar of the assessed valuation of the borough as ascertained for county purposes.

Section 2. The money so raised and collected shall be used and expended, under the direction and authority of the councils of the several boroughs, for the following purposes, and none other: For the purpose of building fire houses, lockups, and municipal buildings. Any of said boroughs are also authorized to expend moneys in its treasury collected for general purposes for any of the purposes provided for in this act.

Section 3. Before any such tax is assessed, the said borough shall give notice during at least twenty-eight days, by weekly advertisements in the newspapers not exceeding two in said borough, and, if no newspaper is published therein, by at least twenty printed handbills posted in public parts thereof, of an election to be held, specifying the date thereof, for the purpose of obtaining the assent of the electors thereof to the levy and assessment of such special tax. Said notice shall contain a brief statement of the purpose for which the special tax is to be levied.

Section 4. Such election shall be held at the first general or municipal election occurring at least thirty days after the publication of the first notice. The question to be submitted to the electors shall be framed and be printed upon the ballot used at said election and such ballots shall be counted, returned, and computed in accordance with the election laws of the Commonwealth.

Section 5. Whenever, by the returns of such election, it shall appear that there is a majority voting in favor of the levy and assessment of such special tax, the corporate authorities of the said borough may levy and assess the same, to the amount named and specified in the notice given for the holding of such election, and the moneys arising from such tax shall be applied, at such periods as the borough may determine, for the purposes for which assessed and collected.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 339

A SUPPLEMENT

To an act, approved the eighth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, six hundred eighty-eight), entitled "An act providing for the creation of a commission to study the subject of consolidation of the various municipalities, to wit: eities, boroughs, and townships in counties of the second class, into one municipality, and to file with the next General Assembly its report.

Purposes of special levy.

Notice of election for obtaining assent of electors.

Holding of election.

When vote is in favor.

together with an act providing a method for such consolidation; and together with an act providing a method for such consolidation; and prescribing its powers and duties," as supplemented by an act, ap-proved the fourteenth day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, seven hundred fifteen), entitled "A supplement to an act, approved the eighth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, six hundred eighty-eight), entitled 'An act providing for the creation of a commission to study the subject of consolidation of the various municipalities to study the subject of consolidation of the various municipalities, to wit: cities, boroughs, and townships in counties of the second class, into one municipality, and to file with the next General Assembly its report, together with an act providing for a method for such con-solidation, and prescribing its powers and duties,' continuing the commission appointed under the provisions of said act for a further period of two years, and giving said commission additional powers, and making an appropriation," continuing the commission under the provisions of said act for a further period of two years; providing for its further organization and methods of procedure; giving said com-mission additional powers; and requiring it to submit to the General According to the under data and requiring it to submit to the General Assembly of one thousand nine hundred and twenty-nine a further report on the consolidation of municipalities in counties of the second class.

Section 1. Be it enacted, &c., That the commission on consolidation of municipalities in counties of the second class, appointed under the provisions of an act, approved palities in counties the eighth day of June, one thousand nine hundred and of the second class. twenty-three (Pamphlet Laws, six hundred eighty-eight), entitled "An act providing for the creation of a commission to study the subject of consolidation of the various municipalities, to wit: cities, boroughs, and townships in counties of the second class, into one municipality, and to file with the next General Assembly its report, together with an act providing for a method for such consolidation, and prescribing its powers and duties," as supplemented by an act, approved the fourteenth day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, seven hundred fifteen), entitled "A supplement to an act, approved the eighth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, six hundred eighty-eight), entitled 'An act providing for the creation of a commission to study the subject of consolidation of the various municipalities, to wit: cities, boroughs, and townships in counties of the second class, into one municipality, and to file with the next General Assembly its report, together with an act providing for a method for such consolidation, and prescribing its powers and duties,' continuing the commission appointed under the provisions of said act for a further period of two years, and giving said commission additional powers, and making an appropriation," is hereby continued until the close of the session of the General Assembly of one thousand nine hundred and twenty-nine. The commission shall continue its work as specified in said acts, and shall make report of its proceedings to the Governor and General Assembly. The commission shall so enlarge its work as to make a Work to be enfurther examination into the affairs of the said counties, and of the municipalities within the said counties, at such times as circumstances permit and its funds allow, for the purpose of collecting such data and statistics as will fully serve its purpose.

Continuation of commission on consolidation of munici-

Section 2. The commission may appoint such agents, Employes.

employes, experts, engineers, and counsel at fair compensation, as determined by the commission; and the commission may perform its duties hereunder by authority given by it to its chairman, or to an executive committee consisting of six members and the chairman of the commission. No member of the commission may receive compensation for the performance of his duties, but his reasonable and proper expenses incurred by him in discharge of his duties may be paid out of any funds available to the commission.

Section 3. The commission, or any of its duly appointed committees or representatives, shall have full power and authority to examine any property, books, records, and accounts of said counties, and of the municipalities, poor districts, and school districts thereof; and may cause to be prepared from the official records of said counties, municipalities, poor districts, and school districts, by the officials or representatives of such counties, municipalities, poor districts, and school districts, reports covering any and all governmental functions, and facts which in the opinion of the commission are proper and necessary to its work.

Section 4. The commission, or any of its duly appointed committees or representatives, shall have power to submit questionnaires to the officials or representatives of said counties, municipalities, poor districts, and school districts, pertaining to any matter to be investigated and considered by the commission; and all such officials or representatives of such counties, municipalities, poor districts, and school districts shall, under the authority of this act, be required to promptly answer said questionnaires, giving in full all information therein requested. Upon failure or refusal on the part of any official or representative of such counties, municipalities, poor districts, or school districts to answer any such questionnaire, or to furnish such information, or to make such report, as may be requested by the commission or any of its duly appointed committees or representatives, in accordance with any of the sections of this act, within a reasonable time to be determined by the commission, the commission may so certify to the court of common pleas of the county or county wherein is located the municipality, poor district, or school district, and the said court may thereupon require and direct that such questionnaires be answered and such information be furnished as is requested, within a definite period of time.

Section 5. The county and the several municipalities are authorized to make appropriations for the use of the commission in the payment of its expenses, but such appropriations shall not exceed in any case two dollars in any year for each one hundred inhabitants of the county or of the municipality. The said commission is hereby authorized to receive contributions from individuals, cor-

Expenses of members of commission.

Power to examine records, &c.

Reports to be prepared.

Power to submit questionnaires.

Officials to answer.

Failure or refusal of municipal officers to answer.

Certification of failure to court of common pleas.

County and municipalities to make appropriations for expenses of commission.

Contributions.

porations, boards, or civic bodies to help defray the expenses of its work.

Section 6. All acts and parts of acts inconsistent here- Repeal. with are hereby repealed.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 340

AN ACT

To provide that where the Department of Highways has heretofore acquired, or shall hereafter acquire, by condemnation, purchase, or otherwise the abandoned right-of-way of a canal, railroad, or turnpike company to form a part of a State highway route, and any part thereof is located within the limits of any borough, the part located within the borough shall be taken and deemed to be a borough street, without any action on the part of the borough, or any of its representatives, to either accept, dedicate or open it as such, and making such boroughs responsible for any damages occasioned by such taking within their limits.

Section 1. Be it enacted, &c., That where the Department of Highways has heretofore acquired, or shall hereafter acquire, by condemnation, purchase, or otherwise the abandoned right-of-way of a canal, railroad, or turnpike company, to form a part of a State highway route, and any part thereof is located within the limits of any borough, the part located within the borough shall be taken and deemed to be a borough street, without any action on the part of the borough, or any of its representatives, to either accept, dedicate, or open it, as such.

Section 2. Any damages occasioned by the adoption, as aforesaid, of any part or parts of an abandoned rightof-way of a canal, railroad, or turnpike company as a part of a State highway route located within a borough, shall be paid by the borough wherein said section of highway is located, and such damages shall be determined and paid in the same manner as is now provided by law for the opening of borough streets.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 341

AN ACT

To amend section two thousand two hundred and twenty-three of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; pro-

Boroughs.

Abandoned rightsof-way taken as part of State highway route.

Part within borough to be borough street.

Damages to be paid by borough.