

Deputy mayor.
Mayor authorized
to designate.

Powers and duties.

Bond.

Revocation of
designation.

in addition to the powers now possessed, is hereby authorized and empowered, in case of his necessary absence from the city or his illness or other temporary disability, to designate, in writing filed with the city clerk, one of the heads of the city departments, except the city controller, in such cases to act as mayor; and the person so designated shall be known as deputy mayor, and shall exercise all the powers and discharge all the duties of mayor during said absence, except the power of appointing to or discharging from office in the city government; such head of department shall serve without additional compensation; and such deputy mayor shall give bond, to be approved by the council, in such sum as it shall fix, said bond to be deposited with the city controller.

Section 2. The mayor shall have the power to revoke any designation so made at any time, without giving reasons therefor, by filing said revocation in writing with the city clerk.

APPROVED—The 22d day of June, A. D. 1931.

GIFFORD PINCHOT

No. 240

AN ACT

To amend sections one, two, three, four, six and nine of, and to add sections 11A and 11B to, the act, approved the eighth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred forty-three), entitled "An act relating to the collection of city, county, school, and poor taxes within the territorial limits of cities of the second class A; establishing the office of collector of taxes therein; defining its duties and powers; changing the powers of and imposing duties upon cities of the second class A, counties, school districts and poor districts, and the officers thereof; and imposing penalties," by further regulating the collection of such taxes; requiring separate bonds to be given to and paid for by each municipal corporation; prescribing the contents of tax bills, and requiring them to be sent to taxpayers; providing for the annual audit of such tax collector's account by the city controller; requiring the city solicitor to act as his legal advisor; making it unlawful for such tax collector or his family to receive gifts from certain people; and providing for his removal by court of common pleas in certain cases; and limiting the number of terms for which the collector shall be eligible.

Cities of second
class A.

Collector of
taxes.

Section 1, act of
May 8, 1929 (P. L.
1643), amended.

Section 1. Be it enacted, &c., That section one of the act, approved the eighth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred forty-three), entitled "An act relating to the collection of city, county, school, and poor taxes within the territorial limits of cities of the

second class A; establishing the office of collector of taxes therein; defining its duties and powers; changing the powers of and imposing duties upon cities of the second class A, counties, school districts and poor districts, and the officers thereof; and imposing penalties," is hereby amended to read as follows:

Section 1. Be it enacted, &c., That there is hereby established, in cities of the second class A, the office of collector of taxes. Said collector shall be elected in the same manner, at the same times, and for the same term, and shall take office the same time, as the mayors of said cities under existing laws. The first election under this act shall be held in the year one thousand nine hundred and twenty-nine. *No such collector shall be eligible to serve for more than two terms in succession.*

Section 2. That section two of said act is hereby amended to read as follows:

Section 2. Said collector shall be charged with the duty of collecting all city, county, school, and poor taxes collectible within the territorial limits of cities of the second class A. The proper authorities of the city, county, school district and poor districts shall promptly turn over to said collector their respective tax duplicates, covering taxes collectible within such territorial limits, as provided by law. *Such collector shall, before any tax shall become payable, mail or deliver to each taxpayer a bill, stating the location or nature of the property taxed, the amount of the assessment, the rate or rates of tax, and the respective dates when such taxes shall become payable, and when and in what amount discounts will be allowed and penalties added. It shall be unlawful for the collector of taxes wilfully to ask, demand, or bill any taxpayer for any higher or lower amount of taxes, penalties, or costs than is lawfully due upon any particular assessment.*

Section 2A. That section three of said act is hereby amended to read as follows:

Section 3. On or before the first day of January of each year, said collector shall file, with [the city controller] *each municipal corporation for which he shall act, a surety bond to the Commonwealth for the [benefit] use of [the interested] such municipal [corporations] corporation, in [the sum of one hundred thousand dollars (\$100,000)] such reasonable amount as shall be fixed by the taxing authority of the municipal corporation, conditioned for the faithful performance of his duties during the ensuing year. The [surety of said bond] amounts of and the sureties on such bonds shall be approved by the court of common pleas in banc of the county; and no such bond, when given, shall be surrendered by [said controller] any officer to whose custody it shall be committed, except to his successor in*

Office of collector of taxes.

Collector limited to two terms.

Section 2 amended.

Duties.

Duplicates.

Tax bills.

Discounts and penalties.

Section 3 amended.

Bond.

Approval.

Surrender.

Costs of bonds.	office, unless in the case of full payment thereof as a result of a breach of condition. <i>The costs of such bonds shall be paid by the respective municipal corporations for the benefit of which the bonds shall be given.</i>
"Municipal Corporation," defined.	For the purpose of this act, the term "municipal corporation" shall be deemed to include cities, counties, school districts and poor districts.
Section 4 amended.	Section 3. That section four of said act is hereby amended to read as follows:
Salary.	Section 4. The collector shall receive a salary of seven thousand five hundred dollars. (\$7,500) per year, and, in addition thereto, shall be entitled to receive and retain a commission of ten per centum of the penalties collected by him upon all taxes which shall have been delinquent for a period of more than six months at the date of collection. The collector shall appoint all necessary clerks and assistants, whose number and salaries shall be fixed by a salary board, consisting of the chairman of the board of county commissioners, the mayor of the city, and the president of the board of school directors. <i>He shall receive no part of any penalties where the tax and penalties shall be collected by suit, or after return to the county commissioners.</i>
Commission.	Section 4. That section six of said act is hereby amended to read as follows:
Clerks and assistants.	Section 6. All moneys collected by said collector shall be forthwith deposited, at not less than the customary interest rate for similar deposits, in one or more state or national banks or trust companies located within said city, in accounts to be designated respectively "City Funds Account," "County Funds Account," "School Funds Account," or "Poor Funds Account," as the case may be, and the moneys of the respective municipal corporations shall not be intermingled in the same account. In case of loss due to insolvency of any such banking depository, said collector shall not be responsible for such loss, unless he deposited or retained funds on deposit in a depository which he had reasonable ground for believing to be insolvent. All interest earned upon such accounts shall belong to the municipal corporation to whom the principal of the fund belongs. Neither the collector nor any member of his family shall receive, nor shall any person offer or give, directly or indirectly, any gift or other thing of value to influence the said collector in the selection of a depository, or the performance of any other official duty. <i>Nor shall any such person receive, directly or indirectly, any gift, money or other thing of value from any alderman, justice of the peace, constable, deputy constable, or other agent or collector, where the person paying or giving the same shall have been engaged in or about the collection or enforcement of payment of current or delinquent taxes; nor shall the said collector of taxes or any mem-</i>
To receive no part of penalties when collected by suit.	
Section 6 amended.	
Deposit of money.	
Liability of collector.	
Interest.	
Gifts.	

ber of his family receive any emoluments whatever arising, directly or indirectly, out of his office other than the compensation provided by law: *Provided, however, That members of the family of the collector of taxes shall be eligible to serve in the office of such collector, and receive a salary therefor on the same basis as other persons.* A breach of any of the provisions of this section shall be a misdemeanor, and shall subject any person found guilty thereof to a fine of not more than five thousand dollars (\$5,000), or imprisonment for not more than two years, or both, at the discretion of the court of quarter sessions.

Section 5. That section nine of said act is hereby amended to read as follows:

Section 9. The powers and duties of the appropriate municipal authorities, with reference to filing, reviving, and collection of tax liens, [the auditing of the accounts of the collector of taxes,] and the practice upon surcharge and appeal, shall remain as under existing laws. *The city controller shall make annual audits, in detail, of all of the accounts of the said collector of taxes, covering both taxes for the current year and delinquent taxes, and, for this purpose, shall be provided by the city council with such assistance as may be necessary. All such audits shall be completed, and a copy thereof filed in the court of common pleas, within six months after the end of the fiscal year of the municipal corporation concerned.*

Section 6. That the said act is hereby amended, by adding after section eleven thereof, the following new sections:

Section 11A. For any wilful violation of this act, or of the act to which this is an amendment, arising after the date of the approval hereof, the collector of taxes may be removed from office by the court of common pleas, sitting en banc, upon the petition of not less than thirty taxpayers of such city, which shall be verified by the oath of at least one of said petitioners, to which petition the said collector of taxes shall have fifteen days for reply. Either the petitioners or the respondent in such proceedings shall be entitled to an appeal to the supreme court as in other cases. At the time of filing such petition, the petitioners shall also file a bond in the sum of two thousand dollars, with surety to be approved by the court, conditioned to pay the costs and counsel fees of the collector of taxes in case such proceedings for removal shall be unsuccessful. The amount of counsel fees chargeable against unsuccessful petitioners shall be subject to the approval of the court—the total of costs and counsel fees so chargeable in no case to exceed the amount of the bond.

Section 11B. The city solicitor shall act as the legal advisor of the collector of taxes on all matters affecting

Emoluments other than compensation.

Proviso.

Violations.

Penalty.

Section 9 amended.

Audits.

City controller.

Time for completion of audit.

Sections 11A and 11B added.

Removal of collector.

Petition.

Reply.

Bond and condition.

Counsel fees.

City solicitor as legal advisor.

Private counsel.

his office. The collector of taxes may, however, at his own expense, employ private counsel in proceedings for his removal from office or in such other matters as he deems proper.

APPROVED—The 22d day of June, A. D. 1931.

GIFFORD PINCHOT

No. 241

AN ACT

To amend section seven of the act, approved the first day of May, one thousand nine hundred and thirteen (Pamphlet Laws, one hundred thirty-eight), entitled "An act defining vocational education; providing for the establishment and regulation of vocational schools; and providing for State aid in the maintenance thereof, and for the payment of tuition by certain school districts, and reimbursement thereof by the State," as amended, providing for the admission of pupils to vocational high schools of other States, and from other States to vocational high schools of this State.

Vocational schools.

Section 7, act of May 1, 1913 (P. L. 138), as amended by act of May 1, 1925 (P. L. 418), further amended.

Section 1. Be it enacted, &c., That section seven of the act, approved the first day of May one thousand nine hundred and thirteen (Pamphlet Laws, one hundred thirty-eight), entitled "An act defining vocational education; providing for the establishment and regulation of vocational schools; and providing for State aid in the maintenance thereof, and for the payment of tuition by certain school districts, and reimbursement thereof by the State," as amended by the act, approved the first day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, four hundred eighteen), entitled "An act to amend sections one to eleven, inclusive, and to repeal section twelve of an act, approved the first day of May, one thousand nine hundred and thirteen (Pamphlet Laws, one hundred and thirty-eight), entitled 'An act defining vocational education; providing for the establishment and regulation of vocational schools; and providing for State aid in the maintenance thereof, and for the payment of tuition by certain school districts, and reimbursement thereof by the State,' by making changes in the manner of disbursement of State and Federal funds for the furtherance of vocational education," is hereby further amended to read as follows:

Nonresident pupils.

Section 7. Any resident of any school district in Pennsylvania which does not maintain an approved vocational industrial, vocational agricultural, vocational home economics, or vocational commercial education school or department, offering the type of training which he desires, may make application to the school board

Application for admission.