participating features, in addition to the aforesaid deductions, may deduct that portion of the premiums returned to the policyholders. Life insurance companies may deduct dividends declared and actually used by policyholders in payment of renewal premiums; and mutual companies, associations, and exchanges may deduct that proportion of the advance premium or deposit returned to members upon the expiration or termination of their contracts. "Gross premiums" are defined to be the amount of dues, fees, and premiums stated in the policy contracts.

Section 2. In so far as the provisions of this act supply provisions of the Fiscal Code relating to amounts which foreign insurance companies, associations, and exchanges may deduct from gross premiums received from business transacted in the Commonwealth in making reports with the Department of Revenue, the provisions of this act shall supersede such provisions of the Fiscal Code.

APPROVED—The 31st day of May, A. D. 1933.

GIFFORD PINCHOT

No. 270

AN ACT

To amend sections one hundred ten, four hundred seven, four hundred eight, five hundred thirty, six hundred twelve, six hundred twenty-one, six hundred twenty two, eight hundred eight, one thousand seven hundred and fifteen, one thousand eight hun-dred and six, two thousand sixty-three, two thousand seventy, two thousand three hundred and one, two thousand three hundred and two, and three thousand two hundred and one, to repeal sections two thousand seventy-one, two thousand seventy-two, two thousand seventy-three, two thousand seventy-four, two thousand seventy-five, three thousand two hundred and two, three thousand two hundred and three, three thousand two hundred and four, three thousand two hundred and five, and three thousand two hundred and six, and to add sections two hundred nine, two hundred nine a, three thousand two hundred and two, and three thousand two hundred and three, of the act, approved the twenty fourth day of June, one thousand time hundred and thirty-one (Pamphlet Laws, one thousand two hundred six), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," regulating advertising; fixing the voting powers at county conventions of township officers; correcting certain section headings; providing the security to be given by deposi-tories; prescribing penalties for delinquent taxes; permitting certain municipal claims to be embraced in one claim; and providing that the width of sidewalks may be fixed by resolu-tion; regulating the carrying of Workmen's Compensation Insurance providing for the laying out and ordaining of sidewalks, for the removal of shrubbery and obstructions within highways, for the filling of vacancies in office, for the reistab-lishment of a first class township as a second class township; and defining the powers and duties of the plauning commission.

Townships of first class.

Section 1. Be it enacted, &c., That sections one hundred ten, four hundred seven, four hundred eight, five

Certain provisions of Fiscal Code superseded.

;

hundred thirty, six hundred twelve, six hundred twenty- Act of June 24, one, six hundred twenty-two, eight hundred eight, sec- 1206), amended. tions one thousand seven hundred and fifteen, one thousand eight hundred and six, two thousand and sixtythree, two thousand and seventy, two thousand three Sections cited hundred and one, two thousand three hundred and two, and three thousand two hundred and one of the act, approved the twenty-fourth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, one thousand two hundred six), entitled "An act concerning townships of the first class; amending, revising, con-solidating, and changing the law relating thereto," are hereby amended to read as follows:

Section 110. Legal Advertising .- Whenever, under the provisions of this act, notice is required to be published in one newspaper, such publication shall be made in a newspaper of general circulation, as defined by the Newspaper Advertising Act, approved May sixteenth, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand seven hundred eighty-four), printed in the township if there is such a newspaper, and, if not, then in a newspaper or circulating generally in such township. If such notice is required to be published in more than one newspaper, it shall be published in at least one newspaper of general circulation, defined as aforesaid, printed [if there be such a newspaper] or circulating generally, as above provided, in the town-When such notice relates to any proceeding or ship. matter in any court, or the holding of an election for the increase of indebtedness, or the issue and sale of bonds to be paid by taxation, such notice shall also, in counties of the second, third, fourth and fifth classes, be published in the legal newspaper, if any, designated by the rules of court of the proper county for the publication of legal notices and advertisements, unless such publication be dispensed with by special order of court: Provided, however, That ordinances, auditors' statements, summaries of auditors' statements, advertise-ments inviting proposals for public contracts and for bids for materials and supplies, or lists of delinquent taxpayers, shall be published only in newspapers of general circulation, defined as aforesaid.

Section 407. Schedule for Election of Commissioners in Townships First Divided into Wards .--- When a township is first divided into wards, the township commissioners then in office shall continue in office until the expiration of their respective terms.

At the first municipal election occurring at least ninety days after such division into wards, there shall be elected, by the qualified electors of each ward of the township, one township commissioner, who |need not | shall reside in the ward for which he is elected. At such election, the township commissioners elected in even-numbered wards shall be elected for terms of two years each, and

for amendment.

those in odd-numbered wards for terms of four years each, or vice versa, as the case may be, in order that the expiration of such terms will harmonize with the expiration of terms of township commissioners elected for such numbered wards under the provisions of this act. Thereafter, successors to such commissioners elected by wards shall be elected for terms of four years each at the municipal election immediately preceding the expiration of the terms of ward commissioners.

If the number of wards into which the township has been divided is less than five, then, at the municipal election preceding the expiration of the terms of any commissioner or commissioners theretofore elected at large, if such expiration of terms will leave the township with less than five township commissioners, there shall be elected at large a sufficient number of township commissioners so that the total number of commissioners elected by wards and at large in the township shall thereafter be five. If one township commissioner is elected at large at such election, he shall be elected for a term of four years. If two township commissioners are elected at large at such election, one shall be elected for a term of two years, and one for a term of four years. If three township commissioners are elected at large at such election, two shall be elected for terms of four years each, and one for a term of two years. Sucessors to such township commissioners elected at large at such election shall be elected for terms of four years each.

All terms of office of township commissioners, elected at large or by wards, shall commence on the first Monday of January next following their election.

Section 408. Schedule of Election of Commissioners in Newly Created Wards.-Whenever in a township previously divided into wards, a new ward is created, and the number of wards thereafter in such township, including the new ward, is less than five, then, at the municipal election next following the expiration of the term of the commissioner or commissioners elected at large whose terms shall first expire after such creation, there shall be elected, by the qualified electors of such new ward, one township commissioner, who [need not] shall reside in the ward for which he is elected, for a term of two or four years, so that the expiration of his term will harmonize with the expiration of terms of commissioners for such numbered wards under the provisions of this act. Successors to such township commissioners shall be elected for terms of four years. The number of commissioners thereafter elected at large in any such township shall be the difference between the number of wards and five, and a sufficient number of commissioners shall be elected at large at each municipal election preceding the expiration of terms of commissioners at large so that the total number of commissioners in the township will at all times be five.

Whenever, in any township previously divided into wards, a new ward is created, and the number of wards thereafter in such township is five, then, at the municipal election preceding the expiration of the term of office of any commissioner or commissioners elected at large, a township commissioner shall be elected for such ward, who [need not] *shall* reside in the ward. Such election shall be for a two or four year term so that the expiration of his term will harmonize with the expiration of terms of commissioners for such numbered wards under the provisions of this act. The successor to such ward commissioner shall be elected for a four-year term. No township commissioner shall thereafter be elected at large in such township.

If the number of wards in such township, including the new ward, shall be more than five, the court of quarter sessions shall appoint a township commissioner for such new ward, who shall hold office until the first Monday in January succeeding the first municipal election at which township commissioners are elected in such numbered wards under the provisions of this act, at which election, and every four years thereafter, a township commissioner, who [need not] *shall* reside in the ward, shall be elected by the qualified electors of said ward for a term of four years.

All township commissioners elected under this section shall take office on the first Monday of January next succeeding their election.

Section 530. Township Commissioners .--- When a vacancy occurs in the office of township commissioners in any township, by reason of death, resignation, removal from the township or ward, or otherwise, the court of quarter sessions, upon the petition of twenty qualified voters of the ward or township, as the case may be, in which the vacancy occurs, may appoint a qualified voter of the township to fill such vacancy. If such petition is not presented to the court within thirty days after such vacancy occurs, the board of township commissioners of the township may appoint a qualified voter of the township to fill the vacancy. In either event, the person so appointed shall hold office until the next municipal election, at which election a township commissioner shall be elected for the unexpired term of the person whose place he is elected to fill.

Section 612. Officers of Association; Ex-Officio Membership.—The officers of the association shall consist of a president, two vice-presidents, a secretary, and a treasurer; all of whom, except the secretary, shall be members of the association, and shall hold office for one year or until their successors are chosen. If desirable, the secretary may be a person not a regular member of the association, and may be paid for his service such compensation, not exceeding ten dollars per annum, as the other officers may determine. Every township [officer attending such convention may vote in the election of officers] shall have one vote in the convention. The mayor of any city, the burgess of any borough, or their duly appointed representative, the county commissioners, and the judges of the court in the county, the township engineer of the State Highway Department, the assistant engineers of the division of township highways, and the superintendent of State highways in charge of such county, shall be eligible to membership, but shall not be entitled to vote nor to hold office.

Section 621. Delegates from [County Associations] *Townships.*—Each township shall send one township officer as a delegate to each annual meeting of said State association, who shall be selected by the commissioners of the township of which he is a commissioner or an officer.

Section 622. Expenses of Delegates Paid by [County Associations] *Townships.*—The expenses of the delegates and other officers attending the annual meeting shall not exceed seven dollars and fifty cents per day for each officer attending, for not more than three days, together with the actual mileage at the prevailing rate of railroad fare, and shall be paid by the respective townships.

Section 808. Depositories of Township Funds; Selection; [of] Bonds.—The Board of Commissioners shall, from time to time, designate, by resolution, a depository or depositories for township funds and tax collectors' funds. Such depository or depositories shall be banks, banking institutions or trust companies located in the Commonwealth.

Depositories so designated shall, upon receipt of notice of their selection as a depository of township funds, either furnish a bond to secure payment of deposits of township and tax collectors funds and any interest to the township, with a proper warrant to confess judgment in favor of the township, secured by a surety company or individual sureties to be approved by the board of commissioners, or deposit United States, municipal or county bonds, to be approved by the board of commissioners, to secure the payment of township deposits and any interest thereon. Such surety bonds shall be in a sum, to be fixed by ordinance or resolution, at least equal to the probable greatest amount of such deposit at any The current market value of deposit bonds one time. shall be, at all times, at least equal to the amount of township funds then on deposit with such depository. Such deposit bonds shall be accompanied by proper assignments or powers of attorney to transfer the same. In the event of the failure of the depository to pay to the township the full amount of such deposits and interest thereon, such bonds and the proceeds of sale thereof shall belong to the township until it shall receive therefrom the full amount of such deposits and interest thereon, and the township shall have a prior standing as respects such bonds and be in all respects preferred to any and all claims except such as have heretofore been preferred by law.

The township treasurer shall, upon the designation and qualification of such depository or depositories, immediately transfer thereto the township funds, and shall thereafter keep such deposits solely in such depository or depositories in the name of the township.

No township treasurer or tax collector complying with the provisions of this section, nor his surety or sureties, shall be chargeable with losses in township funds caused by the failure or negligence of such depository or depositories.

Section 1715. Penalties.—All persons who fail to make payment of any tax charged against them in the duplicate within the period of sixty days from the date of notice thereof by the township treasurer, shall be charged with a penalty of two per centum additional on the amount of tax and thereafter an additional penalty of [one] one-half per centum for each month, or fractional part thereof, [during the remainder of the fiscal year for which the tax is levied] *until paid*, which penalties shall be added to the tax by the treasurer, and collected by him [or his deputy] for the benefit of the township: Provided, however, That said penalty of onehalf of one per centum per month shall cease at any time when, and if, interest is added to such taxes under laws providing for the return of unpaid taxes or the filing of liens therefor.

Section 1806. Workmen's Compensation Insurance.— All contracts executed by any township, which involve the construction or doing of any work involving the employment of labor, shall contain a provision that the contractor shall accept, in so far as the work covered by any such contract is concerned, the provisions of the Workmen's Compensation Act of one thousand nine hundred and fifteen, and any supplements or amendments thereto, and that the said contractor will insure his liability thereunder, or file with the township, with which the contract is made, a certificate of exemption from insurance from the Bureau of Workmen's Compensation of the Department of Labor and Industry.

Every officer of any township who shall sign, on behalf of the township, any contract, requiring in its performance the employment of labor, shall require, before the said contract shall be signed, proof that the said contractor with whom the contract is made shall have accepted the Workmen's Compensation Act of one thousand nine hundred and fifteen, and any supplements or amendments thereto, and proof that the said contractor has insured his liability thereunder in accordance with the terms of the said act, or that the said contractor has had issued to him a certificate of exemption from insurance by the Bureau of Workmen's Compensation of the Department of Labor and Industry.

[Any] In any contract executed in violation of the provisions of this act, [shall be null and void.] the township, which is a party thereto, shall be regarded as the employer and liable to pay compensation to any person entitled to compensation, under the laws of the Commonwealth, as the result of employment pursuant to such contract.

Section 2063. Collection of Assessments.—If any assessment shall remain unpaid at the expiration of the notice, it shall be the duty of the township solicitor to collect the same, with interest from the time of completion of the improvement, by action of assumpsit, or by a lien to be filed and collected in the same manner as municipal claims. When an owner has two or more lots against which there is an assessment of the same improvement, all of such lots [shall] may be embraced in one claim.

(k) Trees, [and] Shrubbery, and Obstructions within Limits of Highways.

Section 2070. [Saving Trees and Shrubbery.—Where any highway passes through or along forested lands, wild lands, or uncultivated lands, no trees growing within the limits of such highway at a distance beyond fifteen feet on either side of the center line thereof, and which measure four inches or over in diameter at a point two feet from the surface of the ground, shall be cut down or destroyed by the commissioners or persons employed by them or any other person without first obtaining the consent of the abutting owners.

Whenever any highway, running through improved or cultivated lands, has been opened, and there are growing, along the roadsides and within the road limits, shrubs or trees not interfering with public travel, no commissioners or other persons in their employ shall remove, cut, injure, or destroy, or in any other manner interfere with, such shrubs or trees. If such removal or cutting is absolutely necessary for the purpose of maintaining the highway at its highest efficiency, the commissioners or other persons in their employ may so cut or remove such shrubs or trees, after notifying the abutting property owners and entering into an agreement with them relating to the removal, cutting or interference with said shrubs or trees.]

In order to provide for easy and convenient traveling upon the public highways, the township commissioners may cut, alter or remove any trees, shrubbery, underbrush, refuse or obstructions within the legal width of any public road, street, lane or alley, or any part thereof. All logs, cordwood, or other forms of wood, derived from the destruction or removal of any trees growing along such highways, shall become the property of the abutting owners, provided that such abutting owners shall, within ten days after notice from the township, remove such logs, cordwood, or other forms of wood from the legal width of the highway. In the event of their failure to do so, they shall forfeit all interest therein, and the same may be disposed of as the township commissioners deem proper.

Section 2301. Power to Lay Out, Ordain and Establish Grades.—Townships may lay out, ordain and establish sidewalks [upon] along any [of the roads, streets, lanes and alleys of the township] public road, street, lane or alley, including State and State-aid highways and county roads, and may establish grades for such sidewalks, which grades may be separate and apart from the grade established for the highway, and, for this purpose, any township may acquire land by purchase, gift, or by the right of eminent domain.

Section 2302. Width.—The width of any sidewalk shall be fixed by the township commissioners *either* by ordinance or resolution.

Section 3201. Power to Create Planning Commission; Residence of Commissioners; Employes; Rules and Regulations.-The township commissioners may create by ordinance and appoint a planning commission, consisting of five persons. In the first instance, one member of said commission shall be appointed for one year, one for two years, one for three years, one for four years, and one for five years, and annually thereafter a member of said commission shall be appointed for a term of five years. An appointment to fill a vacancy shall be for the unexpired portion of the term. All members of the commission shall reside within the [zone of jurisdiction of said commission, as hereinafter defined.] township. The planning commission may make and alter rules and regulations for their own organization and procedure, consistent with the ordinance of the township and the laws of the Commonwealth.] They shall serve without compensation, and make annually to the township commissioners a report of their transactions. The planning commission may, with the consent of the township commissioners, [employ engineers and other persons, whose salaries and wages, and other necessary expenses of the commission, shall be provided for through proper appropriation by the township commissioners.] rctain the services of an engineer or engineers, as well as other necessary employes. The township commissioners shall appropriate such sum as they deem necessary for defraying the expenses of the planning commission, and, in no event, shall the expenses of the planning commission, including the salaries of the engineer or other employes, exceed the amount of the appropriation.

Section 2. That sections two thousand seventy-one, two thousand seventy-two, two thousand seventy-three, two thousand seventy-four, two thousand seventy-five, three thousand two hundred two, three thousand two

Sections 2071, 2072, 2073, 2074, 2705, 3202, 3203, 3204, 3205 and 3206, repealed. hundred three, three thousand two hundred four, three thousand two hundred five, and three thousand two hundred six of said act are hereby repealed.

Section 3. That said act is hereby amended by adding thereto the following sections:

(bb) Reëstablishment of Townships of the Second Class.

Section 209. Ascertainment of Population.—At any time, not less than one year before the time fixed for taking a decennial census of the United States, whenever the owners of twenty-five per centum of the assessed valuation of the real estate of any township of the first class shall present their petition to the court of quarter sessions averring that the township no longer has a population of three hundred inhabitants to the square mile, and shall give such security as the court may prescribe for the payment of all costs and expenses which may be incurred in any procedure had upon said petition, the court shall appoint a commissioner to perform the duties hereafter prescribed.

The said commissioner shall make an enrollment of the inhabitants of such township and make report thereof to the court at the next ensuing term. Upon the filing of the report the same shall be confirmed nisi, which confirmation shall become absolute unless excepted to within thirty days thereafter, during which time notice of the said filing and confirmation shall be advertised in a newspaper published in the county once a week for three weeks. If exceptions are filed to the report within the said thirty days, the court, upon consideration thereof, shall confirm the report or modify the said finding. After final confirmation, the clerk of the court shall certify to the county commissioners and to the township supervisors of the township the population of the township, as shown by said proceedings. The costs and expenses of the proceedings, including a reasonable fee for the commissioner and attorncy, shall be paid by the petitioners or by the township, or partly by each, as the court shall direct.

In addition to the procedure provided in the preceding paragraph, the county commissioners of each county shall, following each decennial census of the United States, ascertain from such census whether any township of the first class in the county no longer has a population of three hundred inhabitants to the square mile, and shall immediately certify the fact that any township no longer has a population of three hundred inhabitants to the square mile to the board of commissioners of the township.

Section 209a. Submission of Question to Voters; Returns of Election, and Effect Thereof.—At the first general or municipal election occurring at least ninety days after the ascertainment by special enrollment or from the United States census, including the United

Section 209.

Section 209a.

States census of one thousand nine hundred and thirty. and each subsequent census, that any township of the first class no longer has a population of at least three hundred inhabitants to the square mile, the question whether such township of the first class shall be reës-tablished as a township of the second class shall be submitted to the voters of the township, and the county commissioners shall cause to be printed, on separate ballots to be used in such township at such election, a proper question framed in accordance with the election laws of the Commonwealth.

The election officers shall compute the votes cast at the election provided for in the preceding paragraph and make return thereof to the clerk of the court of quarter sessions, who shall tabulate the same and certify the result thereof to the county commissioners and the township commissioners of such township. If a majority of the votes cast at any such election shall be in favor of becoming reëstablished as a township of the second class. the government of the township of the second class shall be organized and become operative on the first Monday of January next succeeding such election, at which time the terms of the officers of the township of the first class shall cease and terminate. If a majority of the votes cast at any such election shall be in favor of remaining a township of the first class, no further proceedings shall be had for a period of four years, after which period the board of township commissioners, by unanimous action, may, or upon petition of ten per centum of the registered voters of the township shall, resubmit the question to the electors of the township in the manner hereinbefore provided.

The provisions of this and the preceding section shall apply to all townships of the first class the governments of which as townships of the second class have not been actually organized at the time this act becomes effective. and such townships shall continue as townships of the first class until the election hereinbefore provided shall determine otherwise.

Maps and Plans: Recommendations of Section 3202. Section 3202. Planning Commission.—In addition to filing an annual report, it shall be the duty of the planning commission to make, or cause to be made, and to lay before the township commissioners maps and plans of the township, or any portion thereof, showing the streets, highways and other natural and artificial features, and also any locations recommended by it for any new public buildings, civic schemes, parkways, parks, playgrounds, or any other public grounds or public improvements, and any widening, extension, or relocation of the same, and thereafter, from time to time, the planning commission may lay before the township commissioners any modification, change, or supplement to any prior plan or plans. The planning commission may also. from time to time, make

recommendations to the township commissioners with respect to any and all matters and things referred to in this section, and, in so doing, shall have regard for the present conditions and future needs and growth of the township.

Any maps or plans so submitted shall not be effective unless regularly approved and adopted by ordinance or resolution of the township comissioners, and after such approval and adoption shall be subject to revision and change from time to time as the township commissioners may deem expedient.

Section 3203. Reference of Proposals to Planning Commission.—The township commissioners may, at their discretion, from time to time, submit to the planning commission any question or proposal relating to any of the matters or things referred to in the preceding section hereof, or any other matter or thing relating to the growth or development of the township, including any plans for the development of any particular sections of the township, and it shall be the duty of the planning commission, in due course, to make a report with respect to any such question or proposal, with its recommendation thereon.

Section 4. This act shall become effective immediately upon its final enactment.

APPROVED—The 31st day of May, A. D. 1933.

GIFFORD PINCHOT

No. 271

AN ACT

To amend section seven of the act, approved the twelfth day of July, one thousand nine hundred and thirteen (Pamphlet Laws, seven hundred nineteen), entitled "An act regulating certain political parties; providing for and regulating the nomination of candidates of such political parties for certain public offices, the election of delegates and alternate delegates to national party conventions, and of certain party offices, including State committeemen; a method whereby electors of such political parties may express their choice of candidates for the office of President of the United States; and the payment by the several counties, and their reinbursement by the State, of the expenses of the same; authorizing the State committee of a political party to make, and to alter, amend, and revoke rules; and providing penalties for the violation of the provisions of this act, and for the punishment of certain offenses provided tor herein; and repealing inconsistent legislation," as amended, by increasing the number of signers required for nomination petitions for magistrates in cities of the first class.

Section 1. Be it enacted, &c., That section seven of the act, approved the twelfth day of July, one thousand nine hundred and thirteen (Pamphlet Laws, seven hundred nineteen), entitled "An act regulating certain political parties; providing for and regulating the nomina-

Section 3203.

Frimary elec-

tions.

Political partles.

When effective.