

Nothing contained in this act shall be construed as placing on the Commonwealth the payment of any damages or costs incident to the change of width, lines or location of any State highway in a borough or incorporated town where such highway was widened, or the lines or location changed prior to the date this act takes effect, but all such damages and costs shall be paid, as heretofore provided by law prior to the date this act takes effect.

Commonwealth is not liable for damages occasioned prior to this act.

Section 2. This act shall become effective immediately upon its final enactment. When effective.

APPROVED—The 21st day of May, A. D. 1937.

GEORGE H. EARLE

No. 207

AN ACT

To further amend the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," by further regulating the affairs of boroughs; and revising, amending, and changing the law relating thereto.

Section 1. Be it enacted, &c., That section one thousand and six of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," as last amended by section one of the act, approved the eighteenth day of July, one thousand nine hundred and thirty-five (Pamphlet Laws, one thousand one hundred seventy-four), and by section four of the act, approved the eighteenth day of July, one thousand nine hundred and thirty-five (Pamphlet Laws, one thousand two hundred ninety), is hereby further amended to read as follows:

Boroughs.

Section 1006, act of May 4, 1927 (P. L. 519), as amended by acts of July 18, 1935 (P. L. 1174), and July 18, 1935 (P. L. 1290), further amended.

Section 1006. Duties of Council.—It shall be the duty of the council, a majority of whom shall be a quorum:

- I. To meet statedly at least once a month.
- II. To make and preserve full records of their proceedings.
- III. To enact, revise, repeal, and amend such laws, rules, regulations, and ordinances, not inconsistent with the laws of the Commonwealth, as it shall deem beneficial to the borough and to provide for the enforcement of the same.

IV. Except where otherwise in this act provided, to publish, once in one newspaper printed in the county,

every enactment, regulation, ordinance, or other general law at least ten days before the same shall take effect.

V. To cause notices to be served, as required by law or ordinance, in a manner council may by motion or other action decide.

VI. To keep open for public inspection, in a place provided by the borough, any plans of highways that may be made.

VII. To appoint and remove a treasurer and secretary. Council in its discretion may appoint a solicitor, a street commissioner, and such other officers as it shall deem necessary. The treasurer and secretary shall not be members of council.

VIII. To fix the compensation of the treasurer, secretary, street commissioner, high constable, and such other officers and employes as they may appoint, to be paid from the borough treasury by orders drawn thereon.

IX. To fix the amount of security to be given by the treasurer, collector of borough taxes, the high constable, and of such other officers and employes as it may designate.

X. To direct annually the publication of the accounts of the treasurer.

XI. To mitigate or remit fines and forfeitures in reasonable cases.

XII. Whenever the borough funds have been exhausted, the borough may, by resolution, make temporary loans on the credit of the borough, in anticipation of taxes to be collected, and to issue a certificate of indebtedness therefor. All such loans shall be repaid from the first moneys available from taxes in anticipation of which the same were made.

XIII. To appoint, and revoke appointment, of one or more depositories for borough funds, and to fix and approve security to be furnished by any such depository.

The borough may accept from a depository as security for its deposits bonds with corporate or individual sureties, to be approved by council, or the depository may deposit as collateral security with the borough, or with any bank or trust company within the Commonwealth which may be agreed upon, United States, municipal or county bonds of a market value of one hundred and twenty (120%) per centum of the amount of the deposit to be secured. Such deposit of collateral shall be under proper agreement, and accompanied by proper assignment or power of attorney for the transfer of the bonds.

When funds of a borough are deposited in a designated depository, the deposit shall be in the corporate name of the borough and withdrawn therefrom as provided in section 1105.

XIV. The borough treasurer shall deposit all such funds in the depository or depositories designated by the borough, and, when so deposited, the borough treasurer shall be released and discharged from further liability.

XV. To secure such indemnity bonds or policies of insurance as they may deem necessary to protect the borough from loss by reason of fire, windstorm, burglary, larceny, dishonesty of employes, insolvency of depository, or otherwise, and to pay for such protection the usual or customary costs.

XVI. To make temporary investment of borough funds, *whether they be general, special or sinking fund*, in bonds of the Federal Government, [or] the Commonwealth of Pennsylvania *or bonds of the borough* when, in its judgment, the interests of the borough will be enhanced thereby, and to dispose of any such securities when the funds may be needed by the borough. Such purchase or sale to be made by the president and secretary of council on a resolution adopted by the council.

XVII. To employ certified public accountants by a two-thirds vote of the entire number of councilmen elected.

[XVII] XVIII. To adopt an annual budget for this purpose, the borough council may adopt forms submitted by the Department of Internal Affairs and approved by a committee of the State Association of Boroughs, if such forms are found satisfactory by council and adapted to the financial program it is considering.

Section 2. Section one thousand and seventeen of said act, as amended by section one of the act, approved the eighth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred thirty-five), is hereby further amended to read as follows:

Section 1017. State Association of Boroughs.—The boroughs of the Commonwealth are authorized to organize a State Association of Boroughs. Any borough desiring representation in said association shall, upon resolution of council, designate the delegates to attend the annual meeting of said association, which delegation may consist of [two] councilmen, the burgess, the borough manager, the engineer, the secretary or clerk, the controller or one of the auditors, and the borough solicitor, or any one or more of them.

The association shall hold annual meetings, at such time and place within the Commonwealth as they may designate, for the purpose of advancing the various interests of said boroughs, promoting remedial legislation, and discussing any and all topics relating to the welfare and conduct of the same, and for the purpose of providing for a uniform and economical method of administering the affairs of the respective boroughs.

Section 1017 as amended by act of May 8, 1929 (P. L. 1635), further amended.

The actual expenses of such delegates, attending such meeting of said association, including traveling expenses and hotel bills actually paid by them, expenses of committees, together with the necessary expenses of the convention, including printing and employment of stenographers, shall be paid by the various boroughs, by order drawn on the borough treasury. The time spent in attending said meeting shall not be more than three days, exclusive of the time employed in traveling thereto and therefrom. The annual membership dues of each borough becoming a member of the said association shall not exceed the sum of fifteen dollars *for boroughs of one thousand population and less, and in addition thereto, the sum of two dollars per thousand of population or fractional part thereof, not, however, exceeding a total additional fee of eighteen dollars.*

Sections 1070
and 1101,
amended.

Section 3. Sections one thousand and seventy and one thousand one hundred and one of said act are hereby amended to read as follows:

Section 1070. Acceptance of Article by Ordinance.—The foregoing provisions of subdivision (e) of this article shall not become operative or effective in any borough not having a controller, until the council shall, by ordinance, accept the provisions of subdivision (e) of this article. When any borough accepts the provisions of subdivision (e) of this article, the court of quarter sessions, upon petition of council, shall appoint a controller to hold office until the first Monday of January, next succeeding the next municipal election at which a controller may be elected under the provisions of this act.

In all boroughs accepting the provisions of subdivision (e) of this article, the borough auditors then in office shall continue to hold their office until the first day of January succeeding the election of a borough controller, after which date the office of borough auditor is abolished.

A borough may discontinue the office of controller and reestablish the office of auditors by repealing the ordinance under which the office of controller was created. In any such case, the controller in office at the time of such repeal shall continue in such office until the end of such term.

Section 1101. Compensation.—Appointed officers of the borough shall receive such compensation for their services as the council shall prescribe. [and the compensation for the secretary and police shall be by annual salary, the amount of which shall be fixed at the time of appointment, and shall be in lieu of all and any other compensation whatsoever.]

Section 1103, as
amended by act
of May 18, 1933
(P. L. 818),
further amended.

Section 4. Section one thousand one hundred and three of said act, as amended by section one of the act, approved the eighteenth day of May, one thousand nine

hundred and thirty-three (Pamphlet Laws, eight hundred eighteen), is hereby further amended to read as follows:

Section 1103. Bonds.—Whenever an employe or official of any borough, *whether chosen by vote of the electors or by council*, is required to give bond, endorsed by a surety company for the faithful performance of his duties, the borough may pay the premium thereon.

Section 5. Section one thousand nine* hundred and five of said act, as amended by section eleven of the act, approved the ninth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, three hundred eighty-six), is hereby further amended to read as follows:

Section 1105, as amended by act of June 9, 1931 (P. L. 386), further amended.

Section 1105. Bond and Duties.—The borough treasurer shall, before entering upon the duties of his office, give bond, with surety as required by the borough, and conditioned for the faithful performance of his duties; he shall perform the duties of the township treasurer within the borough, except as may be otherwise provided in this act, shall keep a just account of all receipts and disbursements, and shall annually submit his account to the borough auditors; he shall pay over all moneys remaining in his hands and deliver all books, papers, accounts, and other things belonging to the borough, to his successor. All moneys received by any officer, or other person, for the use of the borough shall be forthwith paid to the borough treasurer. He shall deposit all moneys received by him in a bank or trust company in the name of the borough. [and no money shall be withdrawn therefrom except by an order signed by the president of council, borough secretary, and borough treasurer, and, in the case of boroughs having a controller, countersigned by such controller.] *All expenditures shall be paid out of funds in the treasury only when authorized by the treasurer, upon an order signed by the president of council and the borough secretary and also by the borough controller, if any. Such order shall not be executed unless there is money in the treasury available therefor.*

Section 6. Section one thousand one hundred and twenty-eight of said act is hereby amended to read as follows:

Section 1128, amended.

Section 1128. Compensation.—The borough police shall receive [a stated salary to be fixed by ordinance, and it shall be unlawful for any borough policeman to charge or accept any fee or other compensation, in addition to his salary, for any service performed pertaining to his duties or office except public rewards and legal mileage allowed for traveling expenses.

Any person violating the provisions of this section shall

* Should be "one."

be guilty of a misdemeanor and, upon conviction, shall be sentenced to pay a fine not exceeding fifty dollars and costs, or undergo imprisonment not exceeding thirty days or both] *compensation to be fixed in the same manner as the compensation of other appointed borough officers is fixed.*

Section 1313, as added by act of July 18, 1935 (P. L. 1290), amended.

Section 7. Section one thousand three hundred and thirteen of said act, as added by section ten of the act, approved the eighteenth day of July, one thousand nine hundred and thirty-five (Pamphlet Laws, one thousand two hundred ninety), is hereby amended to read as follows:

Section 1313. Collection of Occupation Tax from Employer.—In case any resident or inhabitant of any borough in this Commonwealth neglects or refuses to pay his or her occupation tax, as herein provided, after having received ten days' notice or demand so to do, the collector of such borough taxes [shall] *may* notify any firm, association, or corporation, where such delinquent taxpayer is employed, that such taxpayer has failed or neglected to pay his or her occupation tax as required; and such collectors of borough taxes [may] *shall* thereupon request the payment of such occupation tax by such employer, out of any money then due and owing, or thereafter to become due and owing, to such delinquent taxpayer, whereupon every person, firm, association, or corporation, employing any such delinquent taxpayer, [may] *shall* deduct from any wages that are then, or may thereafter become due and owing to him, the amount of such delinquent occupation tax, and pay the same over to such collector of borough taxes, and the proper receipt for such taxes, paid to the tax collector by any employer, shall be a good and sufficient voucher to offset any claim that such delinquent taxpayer may have against such employer for any wages to the amount thereof.

Article 13, amended.

Section 8. Article thirteen of said act is hereby amended by adding thereto, after section one thousand three hundred and thirteen, a new section to read as follows:

Section 1314. Collection of Borough Tax on Real Estate from Tenant.—In case any person, who is the owner of real property within such borough, neglects or refuses to pay the tax levied for general borough purposes against any parcel of such real property before the time fixed by law for a penalty to be imposed thereon, the collector of such borough taxes may, any time thereafter, notify the tenant in possession of any such real property that the owner thereof has failed to pay such tax and request the payment of such tax, together with any penalties and interest due thereon, by such tenant out of any rent money then due and ow-

ing, or thereafter to become due and owing, to such delinquent taxpayer. Upon receipt of such notice from the tax collector, the tenant in possession of any such real property shall deduct from any rent that is then or may thereafter become due and owing to such delinquent owner, the amount of such delinquent tax and the penalties and interest due thereon, and pay the same over to the collector of such taxes. The proper receipt for such taxes and penalties and interest, if any, paid to the tax collector by any tenant, shall be a good and sufficient voucher to offset any claim that such delinquent taxpayer may have against such tenant for any rent to the amount thereof.

Section 9. Sections one thousand seven hundred and eighty-two, one thousand seven hundred and eighty-three, two thousand one hundred and forty-seven, and two thousand one hundred and forty-eight of said act are hereby repealed.

Repeals.

APPROVED—The 21st day of May, A. D. 1937.

GEORGE H. EARLE

No. 208

AN ACT

To further amend clause fifty-three of section one thousand two hundred two of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs; and revising, amending, and consolidating the law relating to boroughs," by further regulating contracts by boroughs.

Section 1. Be it enacted, &c., That clause fifty-three of section one thousand two hundred two of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs; and revising, amending, and consolidating the law relating to boroughs," as last amended by section thirteen of the act, approved the ninth day of June, one thousand nine hundred thirty-one (Pamphlet Laws, three hundred eighty-six), is hereby further amended to read as follows:

Clause 53 of section 1202, act of May 4, 1927 (P. L. 519), as amended by act of June 9, 1931 (P. L. 386), further amended

LIII. Regulation of Contracts.—To make contracts or purchases in connection with proper legal requirements of the borough: Provided, That all contracts or purchases [other than purchases for water, electric light, and other public works of the borough, or for improvement made by its employes, or where the State or county is a party with the borough to a street improvement] made by any borough, involving an expenditure of over five hundred dollars (\$500), *except those hereinafter*