proval of the court of quarter sessions, may [whenever deemed necessary] appoint [special detectives] a detective, whose duties it shall be to assist in obtaining such evidence as shall be directed by the district attorney for the Commonwealth in all criminal cases, and perform such other duties as the [court] district attorney may direct. The detective shall receive such monthly or annual salary payable by the county, as the salary board of the county may fix. Such [special detectives] detective shall be a general police [officers] officer, and shall have all the powers that are now conferred on constables by the existing laws so far as they relate to crimes or criminal procedure.

[The court of quarter sessions shall fix the compensation of the special detectives, and shall direct the clerk of said court to certify the same to the county commissioners, who shall draw their warrants on the treasurer in favor of said detectives for the amount so certified.]

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

APPROVED—The 28th day of May, A. D. 1937.

GEORGE H. EARLE

## No. 258 AN ACT

To amend sections three hundred seventy-one and six hundred seventy, section seven hundred thirty-two as amended, sections seven hundred thirty-three, eight hundred seventy-six, and eight hundred ninety-six of, and to add section seven hundred thirty-seven to, the act, approved the second day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," further regulating tax levies, bond issues, appropriations, and the procedure for rebuilding bridges in such counties.

Section 1. Be it enacted, &c., That sections three hundred seventy-one and six hundred seventy of the act, approved the second day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," are hereby amended to read as follows:

Section 371. Tax Levies.—No tax shall be levied on personal property taxable for county purposes, where the rate of taxation thereon is fixed by law, other than at the rate so fixed. The county commissioners shall fix by resolution the rate of taxation for each year. No tax

When effective.

Counties.
Sections 371
and 670, act
of May 2, 1929
(P. L. 1278),
amended.

for general county purposes [in] exclusive of the requirements for the payment of the interest and principal of the funded debt of any county shall, in any one year, exceed the rate of ten mills on every dollar of the adjusted valuation. In fixing the rate of taxation, the county commissioners, if the rate is fixed in mills, shall also include in the resolution a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

[Nothing in this section shall be construed to repeal, or in any wise affect, any provision of this or any other act of Assembly authorizing special tax levies for any

special purposes.

The rate for any office or post of profit, profession, trade or occupation, or on any single freeman who follows no occupation, shall be lowered in due proportion as the tax on property shall be lower than the rate herein authorized.

Section 670. Indebtedness; Taxation.—The county commissioners of said counties may issue bonds for the purpose of acquiring lands or buildings for parks, playgrounds, playfields, gymnasiums, swimming pools, public baths, or other outdoor or indoor recreation centers, and for the enlargement, extension and equipment thereof, and may annually appropriate and cause to be raised by taxation such taxes, not to exceed one mill on the dollar of the assessed valuation of taxable property in such county, for the purpose of establishing, making, enlarging, extending and maintaining [such public park] same.

That section seven hundred thirty-two of section 732, as Section 2. said act, as amended by section one of the act, approved the ninth day of June, one thousand nine hundred and 1931 (P. L. thirty-one (Pamphlet Laws, four hundred one), is here-by further amended to read as follows:

by further amended to read as follows:

Section 732. Rebuilding Insufficient Bridge.—Whenever it shall appear to the commissioners that any county bridge is not sufficient for any cause to accommodate the public travel, they may, upon the approval of the court of quarter sessions and of the grand jury, obtained in the manner prescribed by subdivision (b) two of this article, erect and construct a new and sufficient bridge to take the place of the insufficient, destroyed or partially destroyed bridge, or may widen and straighten county bridges where deemed necessary to accommodate the public travel. Such new bridge when constructed shall be a county bridge.

Section 3. That sections seven hundred thirty-three, sections 733, eight hundred seventy-six, and eight hundred ninety-six 876, and 896, amended. of said act, are hereby amended to read as follows:

Section 733. Rebuilding Bridges Wholly or Partly Destroyed.—The county commissioners shall rebuild and

amended by

reconstruct all bridges heretofore built, or that may hereafter be erected by the county commissioners, whether constructed under general, special or local laws, whenever any such bridge has been or shall hereafter be blown down, destroyed, partially destroyed, or swept away by floods, freshets, ice, storm, fire, or other casualty, at the expense of the county wherein such bridge was located.

For the purpose of carrying into effect the provisions of this section, the county commissioners are hereby authorized to borrow any sum of money, not exceeding the constitutional limitations, at a rate of interest not exceeding six per centum, and to issue bonds therefor in sums not exceeding [five hundred] one thousand dollars each.

Borrowing Money; [and] Bond Issue; Section 876. and Tax Levy.—The county commissioners may borrow money and secure any indebtedness created by them for the purpose of building, improving, repairing and maintaining the public roads and highways now constructed. or to be constructed as aforesaid, by issuing bonds [not to exceed in the aggregate two (2) per centum of the total of the assessed value of all property for taxable purposes in such county at the last preceding triennial valuation] in an amount not to exceed the limit of indebtedness prescribed by the Constitution of this Commonwealth, and may also levy and collect taxes on all taxable property within the county, in addition to all other taxes, for the purpose of paying such indebtedness and interest thereon. No such bond or indebtedness shall bear interest at a rate exceeding five (5) per The county commissioners shall centum per annum. not issue bonds in any one year to an amount exceeding one-half  $(\frac{1}{2})$  of one (1) per centum of the total valuation of all property for taxable purposes in said county as shown by the last triennial assessment. The amount of bonds issued in any one year, in excess of one-tenth (1/10) of one (1) per centum of the total valuation of all property for taxable purposes in said county as shown by the last triennial assessment, shall be approved by the grand jury and the court of quarter sessions, except in cases where the purpose for which such indebtedness is incurred shall have been approved by the grand jury and the court of quarter sessions.

Section 896. Borrowing Money and Bond Issue.—Any county may borrow money and secure such indebtedness by issuing bonds for the purpose of building and improving the public roads and highways, or any part thereof, constructed under the provisions of subdivision (a), two, of this article, and may also levy and collect taxes on all taxable property within the county, in addition to all other taxes, for the purpose of paying

such indebtedness and interest thereon. Such indebtedness shall not exceed in the aggregate one (1) per centum of the total of the assessed value of all property for taxable purposes in said county at the last preceding triennial valuation. No such bond or indebtedness shall bear interest at a rate exceeding four per centum per

The county commissioners shall not issue bonds in any one year to an amount exceeding one-half of one per centum of the total valuation of all property for taxable purposes in the county as shown by the last triennial assessment. The amount of bonds issued in any one year in excess of one-tenth of one per centum of the total valuation of all property for taxable purposes, as shown by the last triennial assessment, shall be approved by the grand jury and the court of quarter sessions, except in cases where the purpose for which such indebtedness is incurred shall have been approved by the grand jury and the court of quarter sessions.

Section 4. That said act is hereby amended by adding Section 737, thereto, after section seven hundred thirty-six, a new

section to read as follows:

Appropriations, Tax Levy, and Incur-Section 737. ring of Indebtedness.—For the purpose of carrying into effect the provisions of this subsection (a), the county commissioners are hereby authorized to make appropriations, levy taxes, borrow money, and incur indebtedness in accordance with the provisions of subdivision (b) two of this article.

Approved—The 28th day of May, A. D. 1937.

GEORGE H. EARLE

## No. 259

## AN ACT

To amend section eight hundred twenty-four and section nine hundred and five as amended by\* the act, approved the second day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," by changing certain provisions relating to the borrowing of money for the acquiring and rebuilding of certain bridges, and for the purchase and improvement or construction of public highways, bridges, tunnels, subways, and underground roads.

Section 1. Be it enacted, &c., That section eight hun-counties. dred twenty-four of the act, approved the second day section 824, act of May, one thousand nine hundred and twenty-nine of May 2, 1929 (P. L. (Pamphlet Laws, one thousand two hundred seventy- 1278), eight), entitled "An act relating to counties of the sec- amended.

<sup>\* &</sup>quot;of" in the original,