may be occupied, the size of yards, courts and other open spaces, the density of population and the location and use of buildings, structures and land for trade, industry, residence or other purposes, and may also establish and maintain building lines and set back building lines upon any or all public roads or highways. The power hereby granted shall be suspended in any township, or part of a township, during any period of time that any zoning ordinance, adopted pursuant to law by the county commissioners of the county, shall continue to be in effect in such township, or part of a township, and any ordinance adopted by any township before the adoption of such county ordinance shall likewise be suspended during such period. [The] No ordinance shall be adopted to carry out the power hereby granted [shall not be exercised] during the period of two years immediately after the date when taxpayers, whose property valuation as assessed for tax purposes within the township amounts to fifty-one per centum or more of the total property valuation as assessed for tax purposes within the township shall sign and file in the office of the prothonotary of the county in which the ownership is located, a written protest against the exercise of such powers.

Act effective immediately.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED-The 13th day of July, A. D. 1953.

JOHN S. FINE

No. 89

AN ACT

To further amend the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws 103); entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," by changing the compensation of auditors.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 545 of the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," as reenacted and amended by the act, approved the tenth day of July, one thousand nine hundred fortyseven (Pamphlet Laws 1481), is hereby further amended to read as follows:

"The Second Class Township Code."

Section 545, act of May 1, 1933, P. L. 103, as reenacted and amended by act of July 10, 1947, P. L. 1481, further amended.

Section 545. Meetings; Duties; Quorum; Surcharges; Compensation.-The auditors of townships shall meet annually, at the place of meeting of the supervisors, on the day following the day which is fixed by this act for organization of the township supervisors: and shall organize by the election of a chairman and secretary, and shall audit, settle, and adjust the accounts of the supervisors, superintendents, roadmasters, treasurer, and tax collector of the township, and fix the compensations for the current year authorized in sections 515 and 540 hereof. Two auditors shall constitute a quorum. The auditors shall also make an audit of the dockets, transcripts, and other official records of the justices of the peace to determine the amounts of fines and costs paid over or due the township, and the dockets and records of the justices of the peace shall be open to inspection by the auditors for such purpose.

Any elected or appointed officer, whose act, error or omission has contributed to the financial loss of any township, shall be surcharged by the auditors with the amount of such loss, and the surcharge of any such officer shall take into consideration as its basis, the results of such act, error or omission and the results had the procedure been strictly according to law. The provisions hereof limiting the amount of any surcharge shall not apply to cases involving fraud or collusion on the part of such officers, nor to any penalty ensuing to the benefit of or payable to the Commonwealth.

Each auditor shall receive [five] ten dollars per diem for each day necessarily employed in the duties of his office, to be paid out of the funds of the township, but in no event shall be entitled to receive more than two hundred *dollars (\$200) for any calendar year.

APPROVED—The 13th day of July, A. D. 1953.

JOHN S. FINE

No. 90

AN ACT

To further amend subsections (b) and (b.1) of section 4 of the act, approved the twenty-fifth day of May, one thousand nine hundred forty-five (Pamphlet Laws 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," by requiring bonding companies as sureties on bonds of tax collectors.

* "dollars" omitted in original.