

performed labor in the prosecution of the work as above provided and who has not been paid therefor may sue in assumpsit on said additional bond, in the name of the incorporated town, for his, their or its use, and prosecute the same to final judgment for such sum or sums as may be justly due him, them or it, and have execution thereof. An incorporated town shall not be liable for the payment of any costs or expense of any such suit.

Section 4. This act shall take effect immediately.

APPROVED—The 25th day of June, A. D. 1968.

RAYMOND P. SHAFER

No. 121

AN ACT

HB 2337

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," authorizing the billing and collection of fourth, fifth and sixth class county and county institution district taxes by counties in cities of the third class.

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

Section 1. Section 1701.1, act of August 9, 1955 (P. L. 323), known as "The County Code," added January 26, 1966 (P. L. 1621) is amended to read:

Section 1701.1. Billing and Collection of Third, Fourth, Fifth and Sixth Class County Taxes.—(a) The county commissioners of each county of the third, fourth, fifth and sixth class may, by resolution, provide for the billing and collecting of all county and county institution district taxes levied within a third class city by the authorities empowered to levy such taxes.

(b) In counties of the third, fourth, fifth and sixth class in which the county commissioners provide, by resolution, for the billing and collection of all county and county institution district taxes levied in third class cities, the county commissioners shall have the power and authority by resolution, to vest in the county treasurer the duties and responsibilities of billing and collecting county and county institution district taxes.

(c) The county commissioners may appoint such other employes as may be necessary to carry out the provisions of this section.

(d) The compensation of personnel and other expenses of billing and collecting county and institution district taxes pursuant to this section shall be paid out of the general fund in the county treasury. The compensation and number of such employes other than the county treasurer shall be governed by the provisions of this act relating to the county salary board. If the county treasurer is designated as the collector of the county and county institution district taxes he shall not receive added compensation for performing such functions.

(e) The treasurer shall be governed by the provisions of the act of May 25, 1945 (P. L. 1050) known as the "Local Tax Collection Law" and its amendments.

Section 2. This act shall take effect immediately.

APPROVED—The 25th day of June, A. D. 1968.

RAYMOND P. SHAFER

No. 122

AN ACT

SB 668

Amending the act of June 26, 1931 (P. L. 1379), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for ¹ their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and ² township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," granting the right of appeal to taxing districts, granting subpoena powers to the board, and authorizing intervention by political subdivisions.

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

Section 1. ³ Subsections (b), (c) and (d) of section 8, act of June 26, 1931 (P. L. 1379), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the

¹ "the" in original.

² "townships" in original.

³ "Subsection" in original.