shall, in addition to the powers, authority, duties and responsibilities provided for by this act, have all the powers, perform all the duties, and be subject to all the obligations and responsibilities, for the collection of such taxes, as are now vested in, conferred upon, or imposed upon tax collectors by law.

(1086 amended Oct. 9, 1967, P.L.399, No.181)

ARTICLE XI POWERS, DUTIES AND RIGHTS OF APPOINTED OFFICERS AND EMPLOYES

(a) General Provisions

Section 1101. Compensation; Hours and Days of Work; Outside Employment.--Appointed officers and employes of the borough shall receive such compensation for their services as the council shall prescribe, and council may also establish the hours and days of work and may restrict the outside employment of borough employes or any class or category thereof.

Section 1102. Accounts. -- All officers and employes appointed by the borough council shall, whenever directed, render their accounts to the council for settlement.

Section 1103. Bonds.--Whenever an appointed officer or employe of any borough, is required by law or by action of council to give bond, for the faithful performance of his duties, the borough may pay the premium thereon. All bonds required to be given by borough officials or employes shall be with a surety company authorized by law to act as surety. The borough shall pay a proportionate share of the cost of the bond of an appointed tax collector in the same ratio as provided in section 804 for elected tax collectors.

(1103 amended Oct. 25, 1967, P.L.484, No.230)

Section 1104. Appointments; Incompatible Offices. -- Unless there is incompatibility in fact, any elective or appointive officer of the borough shall be eligible to serve on any board, commission, bureau or other agency created by or for the borough, or any borough office created or authorized by statute and may accept appointments thereunder, but no mayor or member of council shall receive compensation therefor. No elected borough official of a borough with a population of 3,000 or more may serve as an employe of that borough. Where there is no incompatibility in fact, and subject to the foregoing provisions as to compensation, appointees of council may hold two or more appointive borough offices, but no mayor or member of council may serve as borough manager or as secretary or treasurer. No person holding the office of justice of the peace may at the same time hold the office of borough treasurer. The offices of secretary and treasurer may be held by the same person when so authorized by ordinance. Nothing herein contained shall affect the eligibility of any borough official to hold any other public office or receive compensation therefor. All appointments to be made by the council or the corporate authorities shall be made by a majority of the members of council attending the meeting at which the appointment is made, unless a different vote is required by statute.

(1104 amended June 25, 2001, P.L.651, No.56)

Compiler's Note: Section 2 of Act 18 of 1990, which amended section 1104, provided that Act 18 shall not immediately

apply to elected borough officials who are holding positions as employees of the borough on the effective date of Act 18 but shall apply to those officials immediately upon the expiration of their current elected term.

Section 1105. Compensation to Aged Employes.--By ordinance a borough may provide for compensation to appointees and employes of not less than ten years of satisfactory service, and who are not less than sixty years of age, upon termination of active employment with the borough a proportion of the compensation last paid to them but not in excess of fifty percent thereof, including benefits received under the social security act, if any, as fixed in said ordinance or amendment thereto. Any arrangement to provide post-retirement compensation to aged appointees and employes pursuant to this section shall be a pension plan within the meaning of that term pursuant to the act of December 18, 1984 (P.L.1005, No.205), known as the "Municipal Pension Plan Funding Standard and Recovery Act, " and the borough establishing that plan shall provide funding of that pension plan in an amount sufficient to meet the minimum obligation of the municipality with respect to the pension plan pursuant to that act. The expenditures herein authorized shall be paid out of the general tax levy for the current expenditures of the year, and not by any special tax therefor. Nothing herein shall preclude any appointee or employe of the borough from joining in any pension system or municipal retirement system that the borough may adopt. The true intent and purpose hereof is to permit boroughs, without exceeding the present general tax limitation, to pay to servants in their employ who are too old to advantageously join any pensioning or retirement system, a reasonable annuity in lieu of joining a pensioning or retirement system.

(1105 amended Dec. 16, 1992, P.L.1215, No.158)

(b) Treasurer

Section 1106. Bond and Duties .-- The borough treasurer shall, before entering upon the duties of his office, give bond, conditioned for the faithful performance of his duties. He shall keep a just account of all receipts and disbursements, and shall annually submit his account to the borough auditors or controller; 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 banking institution in the name of the borough. 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 1107. Assistant Treasurer.--Any borough council may, by resolution, appoint an assistant treasurer, who shall not be a member of the council. The assistant treasurer shall assist the treasurer in the performance of his duties, and, in case of absence or disability of the treasurer, shall perform the duties and may exercise the powers of the treasurer.