

No. 114

AN ACT

To further amend the act, approved the eighth day of May, one thousand nine hundred twenty-nine (Pamphlet Laws 1643), entitled "An act relating to the collection of city, county, school, and poor taxes within the territorial limits of cities of the second class A; establishing the office of collector of taxes therein; defining its duties and powers; changing the powers of and imposing duties upon cities of the second class A, counties, school districts and poor districts, and the officers thereof; and imposing penalties," by imposing duties on the city controller and allowing appeals from duties or settlement of accounts.

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

Section 1. The act, approved the eighth day of May, one thousand nine hundred twenty-nine (Pamphlet Laws 1643), entitled "An act relating to the collection of city, county, school, and poor taxes within the territorial limits of cities of the second class A; establishing the office of collector of taxes therein; defining its duties and powers; changing the powers of and imposing duties upon cities of the second class A, counties, school districts and poor districts, and the officers thereof; and imposing penalties," is hereby amended by adding, immediately following section 9 thereof, a new section to read as follows:

Section 9.1. The city controller shall make annual reports to council, on the first Monday of March and oftener if so required by council, of the audits which he shall have made of the accounts of the officers having charge, custody, control and disbursements of public moneys, showing the balance in their hands, respectively, at the end of the fiscal year, and at the same time shall file a copy of the said annual report with the prothonotary of the court of common pleas. It shall be lawful for the city or any taxpayer thereof on its behalf or any officer whose account is settled or audited to appeal from the settlement or audit to the court of common pleas of the county within forty-five days after the said annual report to council has been filed in the court of common pleas. If the appellant is a taxpayer or any officer charged as aforesaid, he shall file a bond with one or more sufficient sureties, conditioned to pay all costs thereafter accruing in case a decision shall not be obtained more favorable to the party on whose behalf the appeal shall be taken than that contained in the said report.

Cities of second class A.

Act of May 8, 1929, P. L. 1643, amended by adding, immediately following section 9 thereof, a new section numbered 9.1.

City controller to make annual audit reports to council.

Copy to be filed with prothonotary.

Appeals from audits or settlement of accounts.

Appeal bond.

APPROVED—The 17th day of July, A. D. 1953.

JOHN S. FINE