

No such proposed amended budget shall be revised upward in excess of ten percent in the aggregate thereof or as to an individual item in excess of twenty-five percent of the amount of such individual item in the proposed amended budget.

Within fifteen days after the adoption of an amended budget, the township secretary shall file a copy thereof in the office of the Department of Community Affairs.

Section 6. Section 909 of the act, reenacted and amended July 10, 1947 (P. L. 1481), is amended to read:

Section 909. Duplicates; Abatements and Penalties.—The township supervisors shall make or cause a duplicate to be made designating the amount of township tax levied against each taxpayer of the township, and also duplicates for all other taxes levied and assessed under the provisions of this act, and shall deliver the same, [as soon as possible after receipt of the assessment roll from the county,] within thirty days after the adoption of the budget or within thirty days after receipt of the assessment roll from the county, whichever is later, to the township collector.

Section 7. This act shall take effect January 1, 1969.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER.

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No. 351

AN ACT

HB 1604

Amending the act of June 24, 1931 (P. L. 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," changing the dates for the auditors filing their reports of audits, settlements, and adjustments the commencement of the fiscal year; the preparation and adoption of budgets; the levy and rate of taxes and the date for delivery of tax duplicates; authorizing and regulating the amendment of budgets and tax levy and tax rate following any municipal elections; and transferring certain powers and duties from the Department of Internal Affairs to the Department of Community Affairs.

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

Section 1. Section 1003, act of June 24, 1931 (P. L. 1206), known as "The First Class Township Code," reenacted and amended May 27, 1949 (P. L. 1955), is amended to read:

Section 1003. Surcharges; Auditors' Report; Publication of Financial Statements.—The auditors shall complete their audit, settlement, and adjustment within as short a time as possible, and shall file copies thereof with the secretary of the township, the clerk of the court of quarter sessions, the Department of [Internal] Community Affairs and the Department of Highways not later than [the fifteenth day of April] ninety days after the close of the fiscal year. Any officer

or person whose act or neglect has contributed to the financial loss of the township shall be surcharged by the auditors with the amount of such loss. They shall, within ten days after the completion of their report, publish, by advertisement in at least one newspaper of general circulation published in the township, or if no newspaper is published therein, then in one newspaper circulating generally in the township a concise financial statement setting forth the balance in the treasury at the beginning of the preceding fiscal year; all revenues received during the fiscal year by major classifications; all expenditures made during the fiscal year by major functions, and the current resources and liabilities of the township at the end of the fiscal year; the gross liability and net debt of the township; the amount of the assessed valuation of the township; the assets of the township with the character and value thereof; the date of the last maturity of the respective forms of funded debt and the assets in the sinking fund. Such publication shall be deemed compliance with the provisions of the Municipal Borrowing Law, which requires the corporate authorities of townships of the first class to publish an annual statement of indebtedness. The auditors' report and financial statement shall be made on uniform forms prepared and furnished, as provided in section 1701a of this act. The auditors' report and financial statement shall be signed by all of the auditors and the auditors' report shall be duly verified by the oath of one of the auditors. Any auditor refusing or wilfully neglecting to file an auditors' report shall, upon conviction thereof, in a summary proceeding be sentenced to pay a fine of five dollars for each day's delay beyond the time fixed herein for the filing of such report and costs. All fines recovered shall be for the use of the Commonwealth.

Section 2. Section 1701 of the act, amended April 14, 1949 (P. L. 453) and reenacted and amended May 27, 1949 (P. L. 1955) is amended to read:

Section 1701. Fiscal Year; Annual Budget; Regulation of Appropriations.—(a) The fiscal year in townships of the first class shall commence on the first day of January of each year.

(b) The board of township commissioners shall each year, [within sixty days after the first Monday of January, and] at least thirty days prior to the adoption of the annual budget, [prepare] begin prepara-

tion of a proposed budget for all funds showing an estimate of the several amounts of money which will be required for the several specific purposes of township government and expenses [during the current] for the ensuing fiscal year, and by ordinance appropriate, out of the revenues available for the year, the specific sums required as shown by the budget as finally adopted. Said budget shall reflect as nearly as possible the estimated revenues and expenditures of the township for the year for which the budget is prepared. It shall be unlawful to prepare and advertise notice of a proposed budget when the same is knowingly inaccurate. Where, upon any revision of the budget, it appears that the estimated expenditures in the adopted budget will be increased more than ten percent in the aggregate, or more than twenty-five percent in any individual item, over the proposed budget, it shall be presumed that the tentative budget was inaccurate, and such budget may not be legally adopted with any such increases therein unless the same is again advertised once, as in the case of the proposed budget, and an opportunity afforded to taxpayers to examine the same and protest such increases. The tax levied by the township commissioners shall be fixed at such figure within the limit allowed by law, as, with all other sources of revenue will meet and cover said appropriations. The total appropriation shall not exceed the revenues available for the fiscal year. If the funds available from taxation and other sources shall be estimated to be in excess of the requirements of the [current] ensuing fiscal year, an appropriation may be made for the payment of township orders or indebtedness of the previous years.

The budget shall be prepared on a uniform form prepared and furnished as provided in section one thousand seven hundred and one A of this act. Final action shall not be taken on the proposed budget until after at least ten days' public notice. The proposed budget shall be published or otherwise made available for public inspection at least twenty days prior to the date set for the adoption of the budget. The township commissioners after making such revisions and changes therein, as appear advisable, shall adopt the budget not later than the thirty-first day of December.

(c) The township commissioners may at any time by resolution make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not appropriated to any other purpose, including the proceeds of any borrowing now or hereafter authorized by law.

(d) The township commissioners shall have power to authorize the transfer within the same fund of any unencumbered balance, or any portion thereof, from one spending agency to another, but such action shall be taken only during the last nine months of the fiscal year.

However, when a transfer of over five percent of an appropriation item is <sup>1</sup> made within a fund, or when a transfer of over five percent of the total appropriation to a fund is made from said fund to another fund, an affirmative vote of two-thirds of the township commissioners shall be required.

(e) Within fifteen days after the adoption of the budget, the township commissioners shall file a copy of the same in the office of the Department of [Internal] Community Affairs.

Section 3. The act is amended by adding after section 1701 a new section to read:

Section 1701.1. Amending Budget; Notice.—During the month of January next, following any municipal election, the commissioners of any township may amend the budget and levy and tax rate to conform with its amended budget. A period of ten days' public inspection at the office of township secretary of the proposed amended budget after notice by the township secretary to that effect is published once in a newspaper, as provided in section 110 of this act, shall intervene between the proposed amended budget and the adoption thereof. Any amended budget must be adopted by the township commissioners on or before the fifteenth day of February.

No such proposed amended budget shall be revised upward in excess of ten percent in the aggregate thereof, or as, to an individual item in excess of twenty-five percent of the amount of such individual item in the proposed amended budget.

Within fifteen days after the adoption of an amended budget, the township secretary shall file a copy thereof in the office of the Department of Community Affairs.

Section 4. Section 1712 of the act reenacted and amended May 27, 1949 (P. L. 1955), is amended to read:

Section 1712. Delivery of Duplicates.—The board of township commissioners shall within thirty days after adoption of the budget or within thirty days after receipt of the assessment roll from the county, whichever is later, deliver a duplicate of the assessment of township taxes to the township treasurer, together with their warrant

<sup>1</sup> "is" in original.

for the collection of the same.

Section 5. This act shall take effect January 1, 1969.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER.

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No. 352

AN ACT

HB 1605

Amending the act of May 22, 1933 (P. L. 853), entitled "An act relating to taxation; designating the subjects, property and person subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," requiring properly certified duplicates of valuations of property and occupations taxable for county purposes to be furnished not later than the first day of December in all counties, except in counties of the second class, to borough councils and to commissioners and supervisors of townships.

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

Section 1. Section 516, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," amended June 15, 1961 (P. L. 422), is amended to read:

Section 516. Duplicates to Be Furnished Townships of the First and Second Classes and Boroughs.—The county commissioners, or the board for the assessment and revision of taxes, of the several counties shall, except in counties of the second class, on or before the first day of [April] December of each year, at the expense of the county, furnish to the township commissioners of each township of the first class, and to the township supervisors of each township of the second class and to borough councils, for their use, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and occupations made taxable for county purposes in such townships or boroughs. Such duplicate shall state the name of each taxable, with the valuation, description, and kind of property and occupation of such taxable. [If such duplicates are not furnished by the first day of April as provided for in this section, the taxing authorities may levy their taxes on the duplicates furnished for the previous year] The duplicate may be corrected, amended or changed after the first day of December as circumstances may require.

Section 2. This act shall take effect January 1, 1969.