

taxes levied by two or more taxing districts.

The Department of Community Affairs shall prepare a uniform form of tax notice and supply specimen copies thereof to the county commissioners of the several counties for distribution to tax collectors.

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

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

RAYMOND P. SHAFER

No. 354

AN ACT

HB 1607

Amending the act of June 24, 1937 (P. L. 2017), entitled "An act creating in each county (except of the first class) as a separate corporation, and in each city of the first and second class as a part of the city government, an institution district for the care and maintenance of certain indigent persons and children; prescribing the powers and duties of county commissioners, county treasurers, city departments of public welfare, the State Department of Welfare and the State Department of Public Assistance in respect thereto; abolishing certain poor districts and terminating the terms of directors, overseers, guardians and managers of the poor and poor district auditors, and providing for the temporary employment of certain of them; providing for the transfer, vesting, sale and disposition of the property of poor districts and the payment of their obligations; imposing certain existing obligations on institution districts and on the Commonwealth; regulating the affairs of poor districts until abolished; revising, amending, changing and consolidating the law relating to the care of the poor; and repealing existing laws," changing the dates for beginning preparation of and adopting budgets in counties of the third class, authorizing the adoption of amended budgets and tax levies and tax rates following municipal elections, changing dates for auditors' and controllers' reports, transferring certain powers and duties from the Department of Internal Affairs to the Department of Community Affairs and making editorial changes.

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

Section 1. Sections 309.2 and 309.3, act of June 24, 1937 (P. L. 2017), known as the "County Institution District Law," added October 7, 1955 (P. L. 662), are amended to read:

Section 309.2. In Counties of the Third [to Eighth Classes] Class Preparation of Proposed Annual Budget.—(a) In counties of the third [to eighth classes] class, the commissioners shall, [at their first meeting after the November election in each year,] at least thirty days prior to the adoption of the budget, begin the preparation of the proposed budget for the succeeding fiscal year.

(b) The county controller in such counties shall transmit to the commissioners a comparative statement of revenues for the current and the immediately preceding fiscal year, and a comparative state-

ment of expenditures, including interest due and to fall due on all lawful interest bearing debts of the district for the same years.

(c) The controller's statement shall also indicate the amounts of all appropriations requests, submitted to the controller or to the commissioners and supplied by them to the controller, from the several district officers and agencies, including estimates of expenditures contemplated by the commissioners as forwarded by them to the controller.

(d) The said statements, in such form and detail as the commissioners direct, shall be prepared upon forms furnished by the Department of [Internal] Community Affairs of the Commonwealth.

With this information as a guide, the commissioners shall, within a reasonable time, prepare a proposed budget for the succeeding fiscal year.

(e) In such counties not having a controller, the commissioners shall prepare the statements hereinbefore required.

Section 309.3. In Counties of the Third [to Eighth Classes] Class Adoption of Budget; Publication of Proposed Budget and Notice of Final Action Date.—(a) The ¹ proposed budget in counties of the third [to eighth classes] class shall be prepared and adopted not later than [March] December 31st, and notice thereof shall be published once

in at least one newspaper of general circulation, and the proposed budget shall be made available for public inspection for at least twenty days prior to the date set for adopting the budget. The date set for final action on the budget shall in like manner be made a matter of public notice for at least ten days prior thereto.

(b) Should it appear upon any revision of the proposed budget in such counties, after it has been published, that the estimated expenditures in the adopted budget would be increased more than ten per centum in the aggregate or more than twenty-five per centum in any function over the proposed budget as made available for public inspection, such revised budget shall not be adopted with any such increases therein, unless it be again made available for public inspection, and for protest of such increases, for a period of at least ten days after notice to that effect is published as hereinbefore provided.

Section 2. The act is amended by adding after section 309.5, a new section to read:

Section 309.6. Amending Budgets in Counties of the Third Class; Notice.—During the month of January following any municipal election, the commissioners of any county of the third class may amend the budget and the levy and tax rate to conform with its amended budget. A period of ten days' public inspection at the office of the

¹ "proposed" in original.

chief clerk of the proposed amended budget, after notice by the chief clerk to that effect is published once in a newspaper of general circulation as defined by the act of May 16, 1929 (P. L. 1784), known as the "Newspaper Advertising Act," printed within the institution district, and, if not, then in a newspaper circulating generally in such institution district, shall intervene between the proposed amended budget and the adoption thereof. Any amended budget must be adopted by the commissioners of any county of the third class on or before the fifteenth day of February.

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

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

Section 3. Subsection (f) of section 310 of the act, amended October 7, 1955 (P. L. 662), is amended to read:

Section 310. Fiscal Administration; Accounts and Audits.—

* * *

(f) He shall [in the month of January in every year] within ninety days after the close of the fiscal year make a report verified by oath or affirmation to the court of common pleas of the county of all receipts and expenditures of the institution district for the preceding year in detail and classified as required in the preceding section of this act, together with a full statement of the financial conditions of the district. Such report shall thereupon be published one time in such newspapers published in the county as the controller may direct, the aggregate cost of which shall not exceed five hundred dollars in any one year to be paid for out of the funds of the institution district. [In counties of the third to eighth classes, the] The report may also be published in printed pamphlets at the cost of the district, the number and cost thereof to be determined by the controller and the county commissioners. Such report may be published in conjunction with, and as a part of, the similar report of the fiscal affairs of counties.

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Section 4. This act shall take effect January 1, 1969.

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

RAYMOND P. SHAFER

No. 355

AN ACT

HB 1608

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," changing the dates for the making of audits and for the filing of reports of audits with courts of quarter sessions, the date for adoption of amended budgets, the date for the delivery of certain tax duplicates to the city treasurer, 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. Subsection (c) of section 1704, act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662) and amended May 6, 1957 (P. L. 100) is amended to read:

Section 1704. Examination and Audit of Accounts.—

* * *

(c) All such audits shall be made [in the months of January and February following each calendar year,] within as short a time as possible after the close of the fiscal year, and be annually reported to council at its first meeting in March, as other reports of the controller are made, and shall be filed with the court of quarter sessions within ninety days of the close of the fiscal year.

* * *

Section 2. Sections 1705, 1810, and 2535 of the act, reenacted and amended June 28, 1951 (P. L. 662), are amended to read:

Section 1705. Annual Report to Council; Filing Copy in Court and Appeal Therefrom.—The city controller shall make report to council, at its first meeting in March in each year, of the audits which he shall have made of the accounts of the officers having charge, custody, control or disbursement of such public moneys and other funds, showing the balance in their hands respectively, and, [at the same time,] within ninety days of the close of the fiscal year,

the city controller shall file a copy of the said annual report to council with the clerk of the court of quarter sessions. It shall be lawful for the city or any taxpayer thereof on its behalf or any