

## No. 32

## AN ACT

SB 747

Amending the act of May 1, 1933 (P.L.103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," further providing for the place of filing of the auditors' report.

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

Section 1. The second paragraph of section 547, act of May 1, 1933 (P.L.103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P.L.1481), and amended December 14, 1967 (P.L.816), is amended to read:

Section 547. Completion, Filing and Publication of Annual Township Report and Financial Statement.—\* \* \*

The auditors shall make a report, as hereinafter provided, of the affairs of the township, executed copies of which report shall be filed not later than ninety days after the close of the fiscal year by the secretary of the auditors with the secretary of the township, the clerk of the court [of quarter sessions] of the county, *or the prothonotary as may be provided by local rules of court*, the Department of Community Affairs, and the Department of Highways. Each copy of such report shall be signed by at least a majority of the auditors, and duly verified by the oath of the secretary of the auditors. Any secretary of auditors, refusing or wilfully neglecting to file such township report, as hereinbefore provided, or to publish the financial statement herein required, shall, upon conviction thereof in a summary proceeding, be sentenced to pay a fine of five dollars for each day's delay beyond the last day for filing such report, and costs, or in default of the payment of such fine and costs, be sentenced to imprisonment not exceeding ten days.

\* \* \*

Section 2. This act shall take effect immediately.

APPROVED—The 2nd day of March, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 32.



Secretary of the Commonwealth.