heard. In any proceeding which involves the effect of any asserted legal relation, status, right, or privilege upon the determination of any tax, the appropriate taxing authority shall be served with a copy of the proceeding, but if such taxing authority does not enter its appearance, the requirements of this section shall nevertheless be satisfied if the court considers that the interests of the taxing authority are adequately represented.

Approved—The 25th day of July, A. D. 1963.

WILLIAM W. SCRANTON

## No. 162

## AN ACT

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto, prohibiting certain elected controllers and auditors, and controllers and auditors appointed to fill unexpired terms of previous controllers or auditors, from being otherwise employed by school districts and joint school boards.

The General Assembly of the Commonwealth of Penn-Public School Code of 1949. sylvania hereby enacts as follows:

Section 1. The act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," is amended by adding, after section 2401, a new section to read:

Act of March 10, 1949, P. L. 30, amended by adding a new section 2401.1.

Section 2401.1. Controllers and Auditors Not to be Otherwise Employed by School Districts or Joint School Boards.-No elected county, city, borough, town or township controller or auditor, and no controller or auditor appointed to fill a vacancy in the office of county, city, borough, town or township controller or auditor for the unexpired term of the previous controller or auditor, shall be employed in any other capacity by a school district or joint school board if he audits any finances or any funds belonging to or controlled by the school district or joint school board.

Section 2. This act shall take effect immediately.

Act effective immediately.

Approved—The 25th day of July, A. D. 1963.

WILLIAM W. SCRANTON