

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

Section 1. Section 1315, 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 1315. Registry of Properties [Sold at Judicial Sales]; Duty of County Officers.—The sheriffs of the respective counties in which such townships are situated shall present for registry the deeds of all properties within the township limits sold by them at judicial sales, whether by execution or in partition or otherwise; and the prothonotaries and recorders of deeds of such counties shall not admit for record any deeds of any property in such township, bearing a date subsequent to the approval of an ordinance providing for the establishment of such registry, unless the same shall first have been duly stamped, as hereinbefore provided.

Section 2. This act shall take effect immediately.

APPROVED—The 9th day of October, A. D. 1967.

RAYMOND P. SHAFER

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No. 160

AN ACT

HB 354

Amending the act of December 31, 1965 (P. L. 1257), entitled "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class including independent school districts, to levy, assess, collect or to provide for the levying, assessment and collection of certain taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers, agencies and employes to assess and collect such taxes; providing for joint collection of certain taxes, prescribing certain definitions and other provisions for taxes levied and assessed upon earned income, providing for annual audits and for collection of delinquent taxes, and permitting and requiring penalties to be imposed and enforced, including penalties for disclosure of confidential information, providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," removing requirements relating to annual reenactment.

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

Section 1. Sections 4, 5 and 7, act of December 31, 1965 (P. L. 1257), known as "The Local Tax Enabling Act," are amended to read:

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<sup>1</sup> "and" not in original.

Section 4. Advertisement of Intention to Adopt Tax Ordinance or Resolution.—Prior to the passage of any ordinance or the adoption of any resolution imposing a tax or license fee under the authority hereunder granted, such political subdivision shall give notice of the intention to pass such ordinance or adopt such resolution. [, except as hereinafter provided in case of a reenactment of an ordinance or resolution of the year immediately preceding.] Such notice shall be given in addition to all other notices required by law to be given and shall set forth the substantial nature of the tax or license fee to be imposed by the proposed ordinance or resolution, the reason which, in the judgment of the officials of the subdivision, necessitates the imposition of the tax, and the amount of revenue estimated to be derived from the tax. Publication of such notice shall be made by advertisement once a week for three weeks in a newspaper of general circulation within such political subdivision if there is such newspaper and, if there is not, then such publication shall be made in a newspaper of general circulation within the county in which the advertising political subdivision is located.

[When any such ordinance or resolution, except ordinances or resolutions imposing taxes on earned income, is continued by being again passed or adopted, imposing the same tax or license fee without substantial change for the year next following or thereafter from year to year, notice of intention as above provided need not be advertised, and the provisions of the ordinance or resolution need not be advertised either before or after its passage or adoption as in the case of other ordinances or resolutions, but only a short notice shall be advertised, one time as above provided within ten days after its passage or adoption, stating that the ordinance or resolution of the preceding year which imposed a tax of (giving the rate and naming the subjects) has been reenacted without substantial change and the same tax imposed for the year beginning.

For the purpose of this section 4 and section 6 of this act, any ordinance enacted pursuant to the act of June 25, 1947 (P. L. 1145), as amended, which is continued by being again passed or adopted and which imposes the same tax or license fee without substantial change, need not be advertised prior to passage or adoption and shall not be considered as levying a tax for the first time under this act.] Every such tax shall continue in force on a calendar or fiscal year basis, as the case may be, without annual reenactment unless the rate of the tax is subsequently changed.

Section 5. Rate, Amount, Court Approval; Revision of Budget.—Any tax imposed under this act shall not be subject to any limitations under existing laws as to rate or amount or as to the necessity of securing court approval or as to budgetary requirements. Any city, borough or township imposing a tax under this act may revise its budget during any fiscal year by increasing or making additional

