

subdivisions. The original assessment roll as corrected [after appeals] shall be preserved in the office of the chief assessor or of the board and shall be open to public inspection, subject to such regulations as the board may prescribe for the preservation and safekeeping of such roll.

(f) On or before the [fifteenth day of January] fifteenth day of October, the board shall certify to the clerk or secretary of each political subdivision coming within the scope of this act within the county, the value of real property, the value of occupations, and the number of persons subject to personal taxes appearing in the assessment roll and taxable by the respective political subdivisions.

Section 3. The act is amended by adding, after section 19, a new section to read:

Section 19.1 All dates specified in this act for the performance of any acts or duties shall be construed to be mandatory and not discretionary with the officials who are designated by this act to perform such acts or duties.

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

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

RAYMOND P. SHAFER

No. 350

AN ACT

HB 1603

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," changing dates for the filing of reports by auditors, the commencement of the fiscal year, the preparation and adoption of budgets, the delivery of tax duplicates, authorizing and regulating the amendment of budgets and tax levies and tax rates following 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. 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 February 2, 1966 (P. L. 1887), is amended to read:

Section 547. Completion, Filing and Publication of Annual Town-

ship Report and Financial Statement.—\* \* \*

[On or before March first of each year the] The auditors shall make a report, as hereinafter provided, of the affairs of the township, executed copies of which report shall be [forthwith] 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, 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.

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Section 2. Section 901 of the act, reenacted and amended July 10, 1947 (P. L. 1481), is amended to read:

Section 901. Fiscal Year.—The fiscal year in townships of the second class shall commence on the first [Monday] day of January in each year. All receipts, disbursements, contracts, and purchases shall be chargeable to and entered as of record in the fiscal year in which made.

Section 3. Paragraph (1) of subsection A of section 902 of the act, reenacted and amended July 10, 1947 (P. L. 1481), and amended April 20, 1949 (P. L. 634), is amended to read:

Section 902. Annual Budget.—A. (1) The board of township supervisors shall annually, [immediately after their organization meeting in January, and] at least thirty days prior to the adoption of the annual budget [prepare] begin preparation of a proposed budget for all funds or annual estimate of revenues and expenditures for the ensuing fiscal year, beginning on the first [Monday] day of January, which shall be filed with the treasurer. 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. In all townships, the budget shall be prepared on a uniform form, prepared and furnished as hereafter provided. The estimates in the budget, shall specify:

(a) The amount of money necessary for the construction, maintenance, repair, and improvement of roads;

(b) The amount of money necessary for the construction, maintenance, and repair of culverts and bridges;

(c) The amount of money necessary for the purchase, hire, repair, and custody of equipment, machinery, teams and implements;

(d) The amount of money necessary for each other governmental activity of the township, for which a special tax levy may or may not be authorized;

(e) The amount of money necessary for the payment of debts, and other miscellaneous purposes.

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Section 4. Paragraph (2) of subsection A of section 902 of the act, reenacted and amended July 10, 1947 (P. L. 1481), is amended to read:

Section 902. Annual Budget.—A. \* \* \*

(2) Upon the preparation of the proposed budget, the supervisors shall give public notice by advertisement once in at least one newspaper of general circulation in the township or county that the proposed budget will be available for public inspection at a designated place in the township. After the budget has been available for public inspection for twenty days the supervisors shall, after making such revisions therein as appear advisable, adopt the budget not later than the thirty-first day of December and the necessary appropriation measures required to put it into effect.

Section 5. The act is amended by adding after section 902.1, a new section to read:

Section 902.2. Amending Budget; Notice.—During the month of January next following any municipal election, the supervisors of any township 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 township secretary of the proposed amended budget, after notice by the township secretary to that effect is published once in a newspaper as provided by 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 supervisors 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 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: