

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.

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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

officer whose account is settled or audited to appeal from the settlement or audit to the court of common pleas of the county within forty-five days after the said annual report to council has been filed in the court of quarter sessions. If the appellant is a taxpayer or any officer charged as aforesaid, he shall file a bond, with one or more sufficient sureties, conditioned to pay all costs thereafter accruing in case a decision shall not be obtained more favorable to the party on whose behalf the appeal shall be taken than that contained in the said report. The city controller shall also prepare an intelligible summary of said reports, showing the fiscal condition of the affairs of the city, and post one copy of said summary in a conspicuous place in the city hall. Council may require advisory interim reports from the city controller.

Section 1810. Amending Budget; Notice.—During the month of January next following any municipal election, the council of any city may amend the budget and the levy and tax rate to conform with its amended budget ordinance. A period of ten days' public inspection at the office of the city clerk of the proposed amended budget ordinance after notice by the clerk to that effect is published once in a newspaper as provided in section one hundred nine of this act shall intervene between council's first reading of the proposed amended budget ordinance and the adoption thereof. Any amended budget ordinance must be adopted by council [during the month of January and any purported adoption thereof by council in any other month shall be void and of no effect] on or before the fifteenth day of February.

No such proposed amended budget ordinance shall after first reading 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 ordinance.

Within fifteen days after the adoption of an amended budget ordinance, the director of accounts and finance shall file a copy thereof in the office of the Department of [Internal] Community Affairs.

Section 2535. Date of Delivery of Duplicate; Collection.—The council of each city and the county and county institution district authorities, now empowered or which may be hereafter empowered to levy taxes upon persons and property within the city, shall, [on or before the first day of March in each year,] 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, make out and deliver their respective duplicates of taxes assessed to the city treasurer, as the collector of the said taxes, which shall be collected by the city treasurer, by virtue of his office as aforesaid. The proper

[county and] school authorities shall make out and deliver the [county and] school duplicates of their respective taxes in such city at the time and in the manner provided by the school laws of the Commonwealth. All duplicates of taxes placed in the hands of said treasurer shall at all times be open to proper inspection of the tax-payers and of the proper auditing and examining officers of said city, county or school district, as the case may be, and shall be delivered by said treasurer at the expiration of his term to his successor in office.

Section 3. This act shall take effect January 1, 1969.

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

RAYMOND P. SHAFER

No. 356

AN ACT

HB 1609

Amending the act of May 21, 1943 (P. L. 571), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employees; providing for their compensation payable by such counties, prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," making mandatory all dates specified for the performance of any acts or duties.

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

Section 1. The act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," is amended by adding after section 106, a new section to read:

Section 107. Dates Mandatory.—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 or other persons who are designated by this act to perform such acts or duties.

¹ "employee" in original.