

No. 2019-109

AN ACT

SB 317

Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An act concerning townships of the second class; and amending, revising, consolidating and changing the law relating thereto," in taxation and finance, further providing for annual budget.

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

Section 1. Section 3202(a) of the act of May 1, 1933 (P.L.103, No.69), known as The Second Class Township Code, is amended to read:

Section 3202. Annual Budget.—(a) The board of supervisors shall annually prepare a proposed budget for all funds for the ensuing fiscal year. The proposed budget shall reflect as nearly as possible the estimated revenues and expenses of the township for the year for which the budget is prepared. A township shall not prepare and advertise notice of a proposed budget when it is knowingly inaccurate. Upon any revision of the proposed budget, if the estimated revenues or expenses in the final budget are increased more than ten percent in the aggregate or more than twenty-five percent in any major category over the proposed budget, it may not be legally adopted with those increases unless it is again advertised once, **the same as the original proposed budget,** *at least ten days before adoption* and an opportunity given to taxpayers to examine the amended proposed budget. A major category is a group of related revenue or expense items, the combined total of which is listed as a line item. **[The budget shall be prepared on a uniform form prepared and furnished under section 3203.]** The estimates in the budget shall specify the amount of money necessary for each governmental activity of the township for which a special tax levy may or may not be authorized and the amount of money necessary for the payment of debts and other miscellaneous purposes.

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Section 2. This act shall take effect in 60 days.

APPROVED—The 27th day of November, A.D. 2019

TOM WOLF