

No. 90

AN ACT

Amending the act of March 15, 1899 (P. L. 8), entitled "An act to regulate the manner in which appropriations to educational, penal, reformatory, charitable, benevolent, or eleemosynary institutions shall be paid," further providing for reversion of unexpended balances of sums appropriated for specific purposes.

Manner of payment to certain eleemosynary institutions.

Section 1, act of March 15, 1899, P. L. 8, amended.

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

Section 1. Section 1, act of March 15, 1899 (P. L. 8), entitled "An act to regulate the manner in which appropriations to educational, penal, reformatory, charitable, benevolent, or eleemosynary institutions shall be paid," is amended to read:

How appropriations payable.

Section 1. Be it enacted, &c., That all appropriations hereafter made to educational, penal, reformatory, charitable, benevolent, or eleemosynary institutions shall be paid on the warrant of the Auditor General on a settlement made by him and the State Treasurer, but no warrant shall be drawn on settlement made until the directors or managers of such institutions shall have made, under oath, to the Auditor General a report, accompanied by the vouchers, containing a specifically itemized statement of the receipts from all sources and the expenses of the institution during the previous quarter, together with the cash balance on hand, and the same is approved by him and the State Treasurer, nor until the Treasurer shall have sufficient money in the Treasury, not otherwise appropriated, to pay the quarterly instalments due the institution; and unexpended balances of sums appropriated for specific purposes shall not be used for other purposes, whether specific or general, and shall revert to the State Treasury at the close of the [two fiscal years] *fiscal period* for which it was made.

Vouchers and itemized statement.

Unexpended balances.

Reversion to State Treasury.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 9th day of May, A. D. 1961.

DAVID L. LAWRENCE

No. 91

AN ACT

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 employes; prescribing 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," further specifying when tax levies shall first be based on assessments from valuations made with the use of the permanent system of records.

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

Section 1. Subsection (c) of section 602, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," added September 8, 1959 (P. L. 825), is amended to read:

Section 602. Valuation of Persons and Property.—

* * * * *

(c) Whenever any county makes its first county assessments for taxation purposes in the entire county from valuations made with the use of the permanent system of records, consisting of tax maps, property record cards and property owner's index, as required by section 306 of the act herein amended, and such assessments or valuations are sufficiently completed so that, on or before [June 15th in the year 1959] *August 1st in the year 1960*, notice has been given in the manner provided by the act herein amended to each owner of property whose valuation or assessment has been changed from the valuation or assessment of the previous year, every taxing body or taxing district in the county which uses county assessments for taxation purposes shall levy its taxes for that year on the new assessments and not on the assessments made for the previous year, and, where necessary, shall amend and revise any levy previously made for that year in order to comply with this provision, notwithstanding any other provisions of law requiring tax levies to be made at certain prescribed times.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 9th day of May, A. D. 1961.

DAVID L. LAWRENCE

The Fourth to Eighth Class County Assessment Law.

Subsection (c), section 602, act of May 21, 1943, P. L. 571, added September 8, 1959, P. L. 825, amended.