

The Authority shall have the power, out of any funds available therefor, to purchase any bonds issued by it at a price not more than the par value thereof, plus accrued interest: Provided, however, That bonds payable exclusively from the revenues of a designated project or projects shall be purchased only out of any such revenues available therefrom. All bonds so purchased shall be cancelled. This paragraph shall not apply to the redemption of bonds.

Any bond reciting in substance that it has been issued by an Authority to aid in financing a housing project to accomplish the public purposes of this act, shall be conclusively deemed in any suit, action or proceeding, involving the validity or enforceability of such bond or security therefor, to have been issued for such purpose.

Section 2. This act shall take effect immediately.

APPROVED—The 5th day of October, A. D. 1967.

RAYMOND P. SHAFER

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No. 145

AN ACT

SB 1028

Amending the act of February 1, 1966 (P. L. 1656), entitled "An act concerning boroughs, and revising, amending and consolidating the law relating to boroughs," transferring certain powers and duties from the Department of Internal Affairs to the Department of Community Affairs, and transferring records and equipment relative thereto, and making editorial changes.

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

Section 1. Section 210, the last paragraph of section 213, subsection (a) of section 429, the last paragraph of section 441, subsection (d) of section 1041, clause (1) of subsection (e) of section 1196, and sections 1310, 1311, and 1314, act of February 1, 1966 (P. L. 1656), known as "The Borough Code," are amended to read:

Section 210. Certificates of Clerk of Court; Fees; Penalty.—When a borough is created, the clerk of the court of quarter sessions in each county within thirty days shall certify to the Department of Highways and to the [Secretary of Internal Affairs] Department of Community Affairs a copy of the decree of court incorporating such borough. For such services the clerk shall be allowed a fee of three dollars and fifty cents (\$3.50) to be paid as part of the cost of the proceeding.

Any clerk of the court, who shall fail, neglect or refuse to furnish

such certifications or either of them, as herein provided, shall upon conviction in a summary proceeding be sentenced to pay a fine of not more than fifty dollars (\$50).

Section 213. Agreement to Adjust Indebtedness Where Borough Created.—\* \* \*

The adjustment and apportionment as made shall be reduced to writing, and shall be duly executed and acknowledged by the secretary or clerk of the township and borough and shall be filed in the office of the clerk of the court of quarter sessions of the county, and a copy thereof shall also be filed with the Department of [Internal] Community Affairs of the Commonwealth.

Section 429. Annexation by Ordinance; Procedure.—(a) Any borough which, on the effective date of this act, owns territory in a township, which territory is contiguous to the borough, may annex such territory by ordinance, such ordinance to set forth a description of the territory to be annexed and the courses and distances of the boundaries of the territory. A copy of such ordinance shall be certified to the Department of [Internal] Community Affairs.

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Section 441. Adjustment of Indebtedness and Public Property Where Part of Township Annexed.—\* \* \*

In adjusting property and indebtedness, streets, sewer and utilities shall not be considered except to the extent that current and unpaid indebtedness was incurred for the construction and improvement thereof. In making such adjustment and apportionment, the township shall be entitled a division of the property and indebtedness in proportion that the assessed valuation of the taxable real estate in the annexed portion of the township bears to the assessed valuation of the taxable real estate in the entire township immediately prior to the annexation and the borough shall be entitled to the remainder of such property and indebtedness. Where indebtedness was incurred by the township for an improvement located wholly within the limits of the territory annexed to the borough, such indebtedness shall be assumed by the borough and where any part of such improvement is located [wholly] partly within the limits of such annexed territory,

the part of such indebtedness representing the part of the improvement located within such annexed territory shall be assumed by the borough, and the adjustment and apportionment of any remaining debt and public property of the township shall be made as hereinabove provided. Such adjustment and apportionment shall be reduced to writing, and shall be duly executed and acknowledged by the clerk or secretary of the borough and shall be filed with the clerk of the court of quarter sessions of the county or counties in which the borough and the township are located, and a copy thereof shall also be filed with the Department of [Internal] Community

Affairs of the Commonwealth.

Section 1041. Auditors to Meet Yearly, and Audit Accounts; Uniform Forms.—\* \* \*

(d) After such report has been prepared and executed by the auditors, it shall be the duty of the auditors to file a copy of the report with the secretary of the borough, with the clerk of the court of quarter sessions of the county and with the Department of [Internal] Community Affairs. Such reports shall be filed by the auditors of the borough not later than ninety days after the close of the fiscal year. Any auditor refusing or wilfully neglecting to file such report shall, upon conviction in a summary proceeding, be sentenced to pay a fine of five dollars (\$5) for each day's delay beyond the last day for filing such report and costs, but the total fine which may be imposed and collected for any such offense shall not exceed two hundred dollars (\$200). If the failure to file such report within the period specified is due to the failure of the auditors to prepare the statement upon which said report is to be based, said fine shall be imposed upon all of the auditors.

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Section 1196. General Powers and Duties of Independent Auditor.—\* \* \*

(e) It shall be the duty of the independent auditor:

(1) To file a copy of the report with the secretary of the borough and the clerk of the court of quarter sessions of the county and the Department of [Internal] Community Affairs not later than [the fifteenth day of April] ninety days after the close of the fiscal year, and

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Section 1310. Adoption of Budget; Tax Ordinance.—Upon completion of the budget, containing the estimated receipts and expenditures, and its adoption by motion in council, which shall not be later than December thirty-first, it shall be the duty of the council to adopt an ordinance levying the taxes referred to in this act for the fiscal year for approval of the mayor or passage over his veto.

Copy of the budget, together with the tax ordinance, shall be filed with the Department of [Internal] Community Affairs by the secretary of the borough, within fifteen days after the adoption of the tax ordinance.

Section 1311. Amending Budget; Notice.—During the month of January next following any municipal election the council of any borough 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 borough secretary of the proposed amended budget after notice by the borough secretary to that effect is published once in a newspaper as provided in section 109 of this act, shall intervene between the proposed amended budget and the adoption

thereof. Any amended budget must be adopted by council on or before the fifteenth day of February.

Within fifteen days after the adoption of an amended budget the borough secretary shall file a copy thereof in the office of the Department of [Internal] Community Affairs.

Section 1314. Uniform Budget and Financial Report; Forms.—The uniform forms for the annual budget, the annual auditors' report and the annual financial statement required to be made by the auditors or the controller shall be prepared by a committee consisting of four representatives from the Pennsylvania State Association of Boroughs, and the Secretary of [Internal] Community Affairs, or his agent.

Such representatives of boroughs shall be appointed by the president of the organization. Such representatives shall be chosen from among the finance officers or other officers of the borough who have knowledge of their fiscal procedures. As far as possible, they shall be chosen to represent boroughs in the various population groups. The president of the organization shall supply to the Department of [Internal] Community Affairs the names and addresses of such representatives immediately upon their appointment.

Such representatives shall serve without compensation, but shall be reimbursed by the Commonwealth for all necessary expenses incurred in attending meetings of the committee. The committee shall meet at the call of Secretary of [Internal] Community Affairs, or his agent, who shall serve as chairman of the committee.

In preparing such uniform forms, the committee shall give careful consideration to the fiscal needs and procedures of boroughs of the various population groups, producing separate forms if necessary, to the end that such forms shall not be inconsistent with the general administrative practices of boroughs of various types and sizes.

It shall be the duty of the Secretary of [Internal] Community Affairs, or his agent, to see to it that the forms required by this article are prepared in cooperation with such committee. In the event that the committee should for any reason fail to furnish such cooperation, the Secretary of [Internal] Community Affairs, or his agent, shall prepare the forms. After their preparation, he shall issue such forms and distribute them annually, as needed to the proper officers of each borough.

Section 2. All contracts, classified data, files, books, records and other material and equipment heretofore used by the Secretary and the Department of Internal Affairs in the exercise of the functions transferred herewith from the Secretary and the Department of Internal Affairs to the Department and Secretary of Community Affairs, are hereby transferred to the Secretary and the Department of Community Affairs.

Section 3. This act shall take effect immediately.

APPROVED—The 5th day of October, A. D. 1967.

RAYMOND P. SHAFER

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No. 146

AN ACT

SB 1030

Amending the act of July 28, 1953 (P. L. 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," transferring certain powers and duties from the Department of Internal Affairs and Secretary of Internal Affairs to the Department of Community Affairs and Secretary of Community Affairs and transferring records and equipment relative thereto.

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

Section 1. Subsection (b) of section 410, sections 1920 and 1921, subsection (b) of section 1981 and section 1982, act of July 28, 1953 (P. L. 723), known as the "Second Class County Code," are amended to read:

Section 410. County Officials to Furnish Information to Heads of the Governmental Departments.—\* \* \*

(b) All county officers shall also furnish to the Department of [Internal] Community Affairs such information as may be requested by it.

Section 1920. Controller's Settlement of Accounts; Report to Common Pleas; Publications; Financial Report to Department of [Internal] Community Affairs.—The controller shall, at the end of each fiscal year, complete the audit, settlement and adjustment of the accounts of all county officers. He shall, in the month of January in every year, make a report, verified by oath or affirmation, to the court of common pleas of said county, of all receipts and expenditures of the county for the preceding year, in detail, and classified by reference to the object thereof, together with a full statement of the financial conditions of the county. Such report shall thereupon be published one time in such newspapers published in the county as the controller may direct, but the aggregate cost thereof shall not exceed two thousand dollars (\$2000) in any one year, to be paid for out of the county treasury. Such report may also be published in printed pamphlets, at the cost of the county, the number and cost of such pamphlets to be determined by the controller and the county