

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

RAYMOND P. SHAFER

No. 353

AN ACT

HB 1606

Amending the act of May 25, 1945 (P. L. 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," further regulating notification of taxables by tax collectors.

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

Section 1. Section 6, act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," amended February 2, 1966 (P. L. 1903), is amended to read:

Section 6. Notices of Taxes.—When any duplicate of taxes assessed is issued and delivered by any taxing district to the tax collector, he shall within thirty days after receiving the tax duplicate, notify every taxable whose name appears on such duplicate, except that in years following municipal elections such notification may be delayed an additional thirty days pending receipt of a duplicate from any taxing district which has amended its budget in January. Such notice shall contain—(1) the date of the tax notice; (2) the rate or rates of taxation; (3) the valuation and identification of the real property of such taxpayer; (4) the occupation valuation of such taxpayer, if any; (5) the several amounts of real and personal property and personal taxes for which said taxpayer is liable for the current year; (6) the total amount of said taxes; (7) a statement that such taxes are due and payable; and (8) a request for payment thereof. A separate notice shall be issued for each parcel of real property of a taxable. Personal property and personal taxes may be included on any one of such tax notices. Such notice shall further designate a place and time where the taxes shall be paid and state the time during which an abatement of tax will be allowed, when full amount of tax will be collected, and when an additional percentage will be added as a penalty. Such notice shall be mailed or delivered to the last known post office address of each of said taxables. Any such notice may include information as to

taxes levied by two or more taxing districts.

The Department of Community Affairs shall prepare a uniform form of tax notice and supply specimen copies thereof to the county commissioners of the several counties for distribution to tax collectors.

Section 2. This act shall take effect January 1, 1969.

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

RAYMOND P. SHAFER

No. 354

AN ACT

HB 1607

Amending the act of June 24, 1937 (P. L. 2017), entitled "An act creating in each county (except of the first class) as a separate corporation, and in each city of the first and second class as a part of the city government, an institution district for the care and maintenance of certain indigent persons and children; prescribing the powers and duties of county commissioners, county treasurers, city departments of public welfare, the State Department of Welfare and the State Department of Public Assistance in respect thereto; abolishing certain poor districts and terminating the terms of directors, overseers, guardians and managers of the poor and poor district auditors, and providing for the temporary employment of certain of them; providing for the transfer, vesting, sale and disposition of the property of poor districts and the payment of their obligations; imposing certain existing obligations on institution districts and on the Commonwealth; regulating the affairs of poor districts until abolished; revising, amending, changing and consolidating the law relating to the care of the poor; and repealing existing laws," changing the dates for beginning preparation of and adopting budgets in counties of the third class, authorizing the adoption of amended budgets and tax levies and tax rates following municipal elections, changing dates for auditors' and controllers' reports, transferring certain powers and duties from the Department of Internal Affairs to the Department of Community Affairs and making editorial changes.

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

Section 1. Sections 309.2 and 309.3, act of June 24, 1937 (P. L. 2017), known as the "County Institution District Law," added October 7, 1955 (P. L. 662), are amended to read:

Section 309.2. In Counties of the Third [to Eighth Classes] Class Preparation of Proposed Annual Budget.—(a) In counties of the third [to eighth classes] class, the commissioners shall, [at their first meeting after the November election in each year,] at least thirty days prior to the adoption of the budget, begin the preparation of the proposed budget for the succeeding fiscal year.

(b) The county controller in such counties shall transmit to the commissioners a comparative statement of revenues for the current and the immediately preceding fiscal year, and a comparative state-