

[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.

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

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

RAYMOND P. SHAFER

No. 357

AN ACT

HB 1610

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," changing dates for preparation and adoption of budgets, authorizing and regulating the amendment of budgets, tax levies and tax rates following any municipal election, further regulating the delivery of tax duplicates 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. Sections 1781 and 1782 act of August 9, 1955 (P. L. 323), known as "The County Code" are amended to read:

Section 1781. Preparation of Proposed Annual Budget.—(a) The commissioners, at [their first meeting after the November election in each year,] least thirty days prior to adopting the budget, shall begin

the preparation of the proposed budget for the succeeding fiscal year.

(b) The controller shall transmit to the commissioners a comparative statement of revenues for the current and the immediately preceding fiscal year, and a comparative statement of expenditures, including interest due and to fall due on all lawful interest bearing debts of the county for the same years.

(c) The controller's statement shall also indicate the amounts of all appropriation requests, submitted to the controller or to the commissioners and supplied by them to the controller, from the several county offices and agencies, including estimates of expenditures contemplated by the commissioners as forwarded by them to the controller.

(d) Said statements, in such form and detail as the commissioners direct, shall be prepared upon a form or forms furnished, as provided in this subdivision, by the Department of [Internal] Community Affairs of the Commonwealth. With this information as a guide, the commissioners shall, within a reasonable time, begin the preparation of a proposed budget for the succeeding fiscal year.

(e) In counties not having a controller, the commissioners shall pre-