

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-

pare the statements hereinbefore required.

Section 1782. Adoption of Budget; Publication of Proposed Budget and Notice of Final Action Date.—(a) The proposed budget shall be prepared and adopted not later than [March] December

thirty-first, and notice thereof shall be published, and the proposed budget shall be made available for public inspection for at least twenty days prior to the date set for adopting the budget. The date set for final action on the budget shall likewise be made a matter of public notice for at least ten days prior thereto.

(b) Should it appear upon any revision of the proposed budget, after it has been published, that the estimated expenditures in the adopted budget would be increased more than ten per centum in the aggregate or more than twenty-five per centum in any function over the proposed budget as made available for public inspection, such revised budget shall not be adopted with any such increases therein, unless it be again made available for public inspection, and for protest of such increases, for a period of at least ten days after notice to that effect is published as hereinbefore provided.

Section 2. The act is amended, by adding after section 1782, two new sections to read:

Section 1782.1. Amending Budget; Notice.—During the month of January next following any municipal election the commissioners of any county 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 chief clerk of the proposed amended budget, after notice by the chief clerk to that effect is published once in a newspaper as provided in section 110 of this act, shall intervene between the proposed amended budget and the adoption thereof. Any amended budget must be adopted by county commissioners on or before the fifteenth day of February.

No such proposed amended budget shall be revised upward in excess of ten per centum in the aggregate thereof or as to an individual item in excess of twenty-five per centum of the amount of such individual item in the proposed amended budget.

Within fifteen days after the adoption of an amended budget the chief clerk shall file a copy thereof in the office of the Department of Community Affairs.

Section 1782.2. Delivery of Tax Duplicates.—The county commis-

sioners shall within thirty days after the adoption of the budget make out and deliver the duplicates of taxes assessed to the respective tax collectors together with their warrant for the collection of the same.

Section 3. Section 4, act of June 25, 1885 (P. L. 187), entitled "An act regulating the collection of taxes in the several boroughs and townships of this Commonwealth," is repealed in so far as it relates to counties of the third, fourth, fifth, sixth, seventh, and eighth classes.

Section 4. This act shall take effect January 1, 1969.

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

RAYMOND P. SHAFER

No. 358

AN ACT

HB 1641

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," removing the limitation on taxation for the purpose of maintaining and operating parks and other recreational facilities.

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

Section 1. Clause ¹6 of subsection A of section 905, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481) and amended July 2, 1953 (P. L. 354), is amended to read:

Section 905. Township and Special Tax Levies.—A. The board of township supervisors may, by resolution, levy taxes upon all real property and upon all occupations, or upon real property alone, within the township made taxable for township purposes, as ascertained by the last adjusted valuation for county purposes, for the purposes and at the rates hereinafter specified. All taxes shall be collected in cash.

* * *

6. A tax, [not exceeding two mills,] for the purpose of maintaining and operating parks, playgrounds, playfields, gymnasiums, public baths, swimming pools and recreation centers as hereinafter provided.

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

RAYMOND P. SHAFER

¹ "parentheses" in original.