

*less in depth, and in which is permitted slightly visible germ development plainly visible, mobile yolk, and slightly watery whites. The remaining two per centum may include all other defects. In the case of retail sales, at least ten eggs in each dozen shall conform to the minimum requirements for fresh eggs, and not more than two eggs in each dozen shall fall within the tolerance, as above provided in the case of wholesale lots.*

*Section 2C. In all cases the final determination of the correct quality of shell eggs shall be made by candling, or by other approved methods prescribed by the Secretary of Agriculture.*

*Section 2D. Shell eggs, which fail to meet or are not above minimum requirements provided for by this act, shall be sold simply as eggs, except if the shells have been treated with oil or in any other manner, then the package or container shall be clearly and conspicuously marked in a legible manner "shell treated" or "shell protected" if sold as fresh eggs, even if conforming to the requirements provided for in this act.*

APPROVED—The 25th day of April, A. D. 1935.

GEORGE H. EARLE

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No. 39

AN ACT

To promote uniformity in the assessment and taxation of properties and persons within the territorial limits of cities of the second class A, by providing that city and school taxes within such territorial limits shall be assessed, levied, and collected upon the basis of the assessments for taxation for county purposes; and requiring the furnishing of tax duplicates by the county taxing authorities to such cities and to school districts coterminous therewith; abolishing the department of assessors in cities of the second class A; consolidating tax statements covering city, school, county, and poor taxes therein, and making uniform the time for levy and collection of said taxes respectively, and regulating the discounts therefrom and penalties thereon.

Cities of the second class A.

Duty of county to furnish city and school districts with certified duplicate assessments.

Section 1. Be it enacted, &c., That all city taxes in cities of the second class A to be assessed, levied, and collected for the year one thousand nine hundred and thirty-six and subsequent years, shall be based upon the assessment of properties and persons made for said years for taxation for county purposes. It shall be the duty of the proper county taxing authorities to furnish annually to said cities and to the school districts, coterminous therewith, a properly certified duplicate of the last adjusted valuation of all properties and persons taxable for county purposes within the territorial limits of said cities, excepting only such assessments of intangible personal property as shall not be subject to the payment of city or school taxes.

Section 2. From and after the first day of January, one thousand nine hundred and thirty-six the department of assessors in cities of the second class A shall be abolished.

Department of assessors abolished.

Section 3. From and after January first, one thousand nine hundred and thirty-seven the proper authorities of each city of the second class A, and of the school district, and poor district, within or coextensive therewith or having territory therein, charged with the levying of taxes within the territorial limits of cities of the second class A, shall annually levy their respective taxes and cause the same to be collected at the same time or times as required by existing law for the levy and collection of county taxes in such cities: Provided, however, That all taxables shall have the right to make payment of all such taxes by installment payments thereon, as provided under existing law.

Duty of tax collector.

Installment payments permitted.

Section 4. Upon all such taxes the taxables shall be allowed the same discounts for prompt payment and shall be subject to the same penalties for delay or delinquency in payment, as is now provided under existing law relating to the particular tax, and where such existing laws fix specific dates for such discounts and penalties, corresponding times shall be calculated from the time duplicates issue under the provisions of this act.

Discounts and penalties.

Section 5. It shall be the duty of the collector of taxes in the issuing of tax statements to include so far as practicable all city, school, county, and poor taxes against the same properties or persons upon one statement for each year.

Duty of tax collector.

Section 6. All acts or parts of acts, general, local, or special, inconsistent herewith are hereby repealed.

Repealing section.

APPROVED—The 26th day of April, A. D. 1935.

GEORGE H. EARLE

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No. 40

AN ACT

To amend section four hundred eighteen of an act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, one hundred seventy-seven), entitled "An act providing for and reorganizing the conduct of the executive and administrative work of the Commonwealth by the Executive Department thereof and the administrative departments, boards, commissions, and officers thereof, including the boards of trustees of State Normal Schools, or Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative departments, boards, and commissions; defining the powers and duties of the Governor and other executive and administrative officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the Governor, Lieutenant Governor, and certain other executive and administrative officers; providing for the appointment of