

Section 5. This act shall become effective immediately upon its final enactment. When effective.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 583

AN ACT

To amend section one, as amended, and sections two and three of the act, approved the twenty-fourth day of May, one thousand eight hundred and ninety-three (Pamphlet Laws, one hundred twenty-nine), entitled "An act to empower boroughs and cities to establish a police pension fund, to take property in trust therefor and regulating and providing for the regulation of the same," requiring cities to make certain appropriations to the police retirement fund, increasing the maximum payments by members, and generally clarifying the provisions of said act.

Section 1. Be it enacted, &c., That section one of the act, approved the twenty-fourth day of May, one thousand eight hundred and ninety-three (Pamphlet Laws, one hundred twenty-nine), entitled "An act to empower boroughs and cities to establish a police pension fund, to take property in trust therefor and regulating and providing for the regulation of the same," as amended by the act, approved the second day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventy-two), is hereby further amended to read as follows:

Section 1. Be it enacted, &c., That the several cities of this Commonwealth, incorporated by general or special laws, shall establish by ordinance a police [pension] *retirement* fund to be maintained by an equal and proportionate monthly charge against each member of the police force which shall not exceed annually three *and one-half* per centum of the pay of such member *and by annual appropriations made by the city*, which fund shall be under the direction of councils or [committee] *committed* to the direction of such officers of the city as may be designated by councils, and applied under such regulations as councils may by ordinance prescribe for the benefit of such members of the police force as shall receive honorable discharge therefrom by reason of age or disability and the families of such as may be injured or killed in the service, but such *retirement* allowances as shall be made to those who are retired by reason of the disabilities [of] *or* age shall be in conformity with a uniform scale.

Section 1, act of May 24, 1893 (P. L. 129), as amended by the act of May 2, 1929 (P. L. 1272), further amended.

Cities may establish.

Monthly charge.

How applied.

Annual appropriation by the cities.

*The annual appropriation made by the city each year shall be sufficient, when added to the contributions made by members of the police force during such year and income from investments, to pay in full the retirement allowances payable during such year.*

Minimum period of continuous service.

Such ordinance may prescribe a minimum period of continuous service, not less than twenty years and a minimum age of fifty years, after which members of the force may be retired from active duty, and such members as are retired shall be subject to service from time to time as a police reserve until unfitted for such service, when they may be finally discharged by reason of age or disability.

Final discharge.

Payments made under the provisions of this section shall not be a charge on any other fund in the treasury of the city or under its control save the police [pension] retirement fund herein provided for. The basis of the apportionment of the [pension] retirement allowance shall be determined by the rate of the monthly pay of the member at the date of death, honorable discharge, or retirement, and shall not in any case exceed in any year one-half the annual pay of such member computed at such monthly rate.

Basis of apportionment.

Sections 2 and 3, of act of May 24, 1893 (P. L. 129), amended.

Section 2. That sections two and three of said act are hereby amended to read as follows:

May take gifts, etc., in trust for the fund.

Section 2. It shall be competent for any such [city or borough] police retirement fund to take by gift, grant, devise or bequest, any money or property, real, personal or mixed, in trust for the benefit of such [pension] fund, and the care, management, investment and disposal of such trust funds or property shall be vested in [such] the officer or officers of such city [or borough for the time being as the said city or borough may designate, and such care, management and disposal shall likewise be directed by ordinance] having the management of such police pension fund, and the said trust funds shall be governed thereby, subject to such directions not inconsistent therewith as the donors of such funds and property may prescribe.

Section 3. Whenever any person shall become entitled to receive a benefit from the police [pension] retirement fund, and shall have been admitted to participate therein, he shall not be deprived of his right to an equal and proportionate participation therein upon the basis upon which he first became entitled thereto, save from one or more of the following causes, that is to say, conviction of a crime or misdemeanor, becoming an habitual drunkard, becoming a non-resident of the State, or failing to comply with [same] some general regulation relating to the [management of] said fund which may be made by ordinance, and which may provide that a

failure to comply therewith shall terminate the right to participate in the [pension] fund after such due notice and hearing as shall be prescribed by ordinance.

Termination of right to participate in the fund, and how regulated.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 584

AN ACT

Requiring collectors of city, county, borough, town, township, school, and poor district taxes, to file certain reports with the quarter sessions court and the Department of Internal Affairs; directing such department to prepare and furnish forms for such reports, making such reports available for public inspection; requiring all payments to such collectors, for compensation and expenses, to be by warrant or order; prohibiting such collectors from deducting their compensation and expenses from public funds in their possession; and making violation of the act a misdemeanor.

Section 1. Be it enacted, &c., That each collector of city, county, borough, town, township, school, and poor district taxes shall, within sixty (60) days after the close of each calendar year, file with the State Department of Internal Affairs and with the clerk of the court of quarter sessions of the county, a report, verified by oath, for the preceding calendar year, showing the following information for each city, county, borough, town, township, school, and poor district whose taxes he has collected: the number of taxables against whom such taxes have been levied; the total amount of taxes of the various types appearing on the tax duplicate or duplicates delivered to him for collection during such preceding calendar year; the amount of taxes of the various types collected by him during such year, showing which of such taxes were current and which delinquent; if such tax collector also serves as treasurer of the city, county, borough, town, township, school, or poor district, the amount of money handled by him as such treasurer; the salary, if any, received by him as collector of such taxes, and the salary, if any, received by him as treasurer; the percentage or percentages, if any, of the commission received by him as compensation for his collecting such taxes or acting as treasurer; the compensation expressed in dollars received by him in commissions for collecting such taxes or acting as treasurer; the total gross amount of compensation received by him as collector of taxes and treasurer; an itemized list of expenses which were incident to the collection of the taxes or to his services as treasurer, and which, under the law were or are to be paid by him from his compensation as collector of taxes or treasurer; an itemized list of expenses which were in-

Tax collectors to file reports.

Report to be filed with the State Department of Internal Affairs and the clerk of the court of quarter sessions of the county.

Contents of the report.