

of any entertainment, public gathering, or public meeting, unless the flag of the United States shall be publicly displayed in such hall, place of amusement, auditorium, tent, or room.

It shall be unlawful for the person or persons directly or indirectly in charge of any entertainment, public gathering, or public meeting, on any public street or highway or lot or tract of land, in any city, borough, town, or township, to proceed with the holding of any such entertainment, public gathering, or public meeting, unless the flag of the United States, reasonably clean and in good repair, shall be publicly displayed at such entertainment, gathering, or meeting.

Persons in charge of public gatherings must display.

The flag required to be displayed by the provisions of this act shall be the standard flag of the United States, and shall be of a size not less than fifty-two by sixty-six inches.

Character of flag.

This section shall not apply to churches, auditoriums, or rooms used by congregations as places of religious worship.

Places of worship.

Section 2. Any person violating any of the provisions of this act shall, upon conviction thereof in a summary proceeding before any alderman, magistrate or justice of the peace of the proper city or county, be sentenced to pay a fine not exceeding one hundred dollars for each such offense, for the use of the Commonwealth.

Violations.

Penalty.

APPROVED—The 26th day of April, A. D. 1921.

WM. C. SPROUL.

No. 155.

AN ACT

To amend section three, section five, and section nine of an act, approved the twenty-second day of July, Anno Domini one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and ninety-three), entitled "An act creating, in counties having a population of from eight hundred thousand to one million five hundred thousand, a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; fixing their salaries, payable by the county; defining the powers and duties of such board, and regulating the assessment of property and occupations for State and county purposes; authorizing the appointment of subordinate assessors and clerks, defining their duties and providing for their compensation, payable by such counties; imposing a penalty on subordinate assessors for failure to comply with certain provisions of this act, and abolishing the office of ward, borough, and township assessor, in so far as respects the assessment of property and occupations for State and county purposes," as amended.

Section 1. Be it enacted, &c., That section three of the act, approved the twenty-second day of July, Anno Domini one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and ninety-three), en-

Counties having a population of not less than 800,000 nor more than 1,500,000.

Taxation.

Act of July 22,
1919 (P. L. 1093),
amended.

titled "An act creating, in counties having a population of from eight hundred thousand to one million five hundred thousand, a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; fixing their salaries, payable by the county; defining the powers and duties of such board, and regulating the assessment of property and occupations for State and county purposes; authorizing the appointment of subordinate assessors and clerks, defining their duties, and providing for their compensation, payable by such counties; imposing a penalty on subordinate assessors for failure to comply with certain provisions of this act, and abolishing the office of ward, borough, and township assessor, in so far as respects the assessment of property and occupations for State and county purposes," which reads as follows:—

Section 3, cited
for amendment.

"Section 3. The said board shall divide the county into convenient districts, and shall appoint one subordinate assessor for each of said districts. The subordinate assessors shall *each* receive *the sum of five dollars per day for the time actually occupied in discharging their duties*. The board shall have the right to appoint such clerks as the salary board of the county or other proper authority may allow for the proper discharge of the duties of said board. All salaries herein provided for shall be paid out of the county treasury," be, and the same is hereby, amended to read as follows:—

Subordinate assessors.

Section 3. The said board shall divide the county into convenient districts, and shall appoint one subordinate assessor for each of said districts. The subordinate assessors shall receive *such compensation as the salary board shall fix*. The board shall have the right to appoint such clerks as the salary board of the county or other proper authority may allow for the proper discharge of the duties of said board. All salaries herein provided for shall be *fixed by the salary board and* paid out of the county treasury.

Salaries.

Section 2. That section five of said act, which reads as follows:—

Section 5, cited for
amendment.

"Section 5. The subordinate assessors shall *begin* such assessments of property and occupations *on the first day of June* of each year preceding the triennial assessment in such counties, and shall file the same with the board for the assessment and revision of taxes on or before the first Monday of November of such year," be, and the same is hereby, amended to read as follows:—

Time of making
assessments.

Section 5. The subordinate assessors shall *make* such assessments of property and occupations each year preceding the triennial assessment in such coun-

ties, and shall file the same with the board for the assessment and revision of taxes on or before the first Monday of November of such year. Filing.

Section 3. That section nine of said act, which reads as follows:—

“Section 9. The subordinate assessors shall, between the triennial assessments, revise any assessment or valuation according to right and equity by correcting errors and by adding thereto any property or subjects of taxation which may have been omitted or any new property or subjects of taxation which may have come into being since the last triennial assessment.

Section 9, cited for amendment.

“They shall also add thereto the names of any persons who may have moved into such district, and strike therefrom the names of any persons who have removed from such districts, since the last triennial assessment.

“The assessors shall also revise assessments and valuations between the triennial assessments by increasing or decreasing the same where the value of the property or subjects of taxation assessed or valued has changed by reason of any change of conditions thereon or adjacent thereto or in the vicinity thereof, or for the reason that the property assessed or valued has been subdivided or laid out into a plan of lots or other subdivision, or for the reason that improvements have been placed thereon or added thereto, or for the reason that any public or other improvement has been made adjacent thereto or in the vicinity thereof, or where for any other reason whatsoever the value of the property has changed and it seems to the board necessary and equitable to make a change in the valuation thereof.

“All assessments required to be made by the subordinate assessors in the years between the triennial assessment *shall be commenced on the first day of July, and* shall be returned to the board for the assessment and revision of taxes not later than the *thirty-first day of December* of the year preceding the one for which it is made,” be, and the same is hereby, amended to read as follows:—

Section 9. The subordinate assessors shall, between the triennial assessments, revise any assessment or valuation according to right and equity by correcting errors and by adding thereto any property or subjects of taxation which may have been omitted or any new property or subjects of taxation which may have come into being since the last triennial assessment.

Intermediate assessments.

They shall also add thereto the names of any persons who may have moved into such district, and strike therefrom the names of any persons who have removed from such districts, since the last triennial assessment.

The assessors shall also revise assessments and valuations between the triennial assessments by increasing or decreasing the same where the value of the property or subjects of taxation assessed or valued has changed by reason of any change of conditions thereon or adjacent thereto or in the vicinity thereof, or for the reason that the property assessed or valued has been subdivided or laid out into a plan of lots or other subdivision, or for the reason that improvements have been placed thereon or added thereto, or for the reason that any public or other improvement has been made adjacent thereto or in the vicinity thereof, or where for any other reason whatsoever the value of the property has changed and it seems to the board necessary and equitable to make a change in the valuation thereof. *The assessors shall also, between the triennial assessments, in all cases where it is apparent that any assessment is not in accord with the generality or uniform standard of assessments, revise and correct the same by increasing or decreasing the same where the value of the property or subjects of taxation assessed do not conform to the generality or uniform standard of assessments: Provided, however, That, if such revision or correction of such assessment shall increase the amount thereof, the owner of such subjects of taxation whose assessment has been so increased between the triennial assessments shall be given at least ten days written notice of such revision or correction, and have the right of appeal to the court of common pleas in the same manner as provided in section ten of the act to which this act is an amendment.*

Provide.

Return.

All assessments required to be made by the subordinate assessors in the years between the triennial assessment shall be returned to the board for the assessment and revision of taxes not later than the *first Monday of November* of the year preceding the one for which it is made.

APPROVED—The 26th day of April, A. D. 1921.

WM. C. SPROUL.

No. 156.

AN ACT

To amend an act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred and twelve), entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs."

Boroughs.

Section 1. Be it enacted, &c., That section twelve, article eighteen, chapter six, of the act, approved the fourteenth day of May, one thousand nine hundred and