

wards, and also with all other accounts placed in his hands by the proper officer for collection, and shall make daily returns to the controller of all moneys paid and by whom paid, together with all duplicates of the tax receipts retained by the city treasurer at the time of payment.

The city treasurer may employ such additional clerical and other assistants as are necessary to perform the duties imposed by this section, and he may purchase such mechanical equipment as is needed in connection therewith.

Effective date
and repeal.

Section 3. Article fifteen of said act is hereby repealed.

Section 4. The office of receiver of taxes in cities of the first class is hereby abolished, and the term of the receiver of taxes in office is hereby terminated on the effective date of this act. All books, papers, records, and documents in the possession of the department of receiver of taxes are hereby transferred to the department of city controller, and all supplies, materials, and equipment are hereby transferred to the board of revision of taxes on the effective date of this act.

When effective.

Section 5. The provisions of this act shall become effective on the first day of May, one thousand nine hundred and thirty-seven.

APPROVED—The 28th day of April, A. D. 1937.

GEORGE H. EARLE

No. 111

AN ACT

Fixing the number, qualifications, terms, manner of appointment, organization and salaries of members of the board of revision of taxes in counties of the first class; providing for the appointment and compensation of a chief appraiser, assistant appraisers, and other employes of the board; terminating the terms of the present members of the board of revision of taxes; abolishing the present assessors; and repealing general, local and special laws.

Board of re-
vision of taxes.

Section 1. Be it enacted, &c., That the board of revision of taxes in counties of the first class shall, after the first day of May, one thousand nine hundred and thirty-seven, consist of seven members, who shall be appointed for terms of six years as provided by law.

Terms of
members.

Qualifications
of members.

Section 2. The respective members of the board shall have the following qualifications:

Two of such members shall be attorneys at law and members of the bar of the Supreme Court of Pennsylvania and of the county, and shall have practiced law

in the county for the last five years immediately preceding their appointment.

One of such members shall be a construction engineer, licensed as a professional engineer under the laws of this Commonwealth, and shall have had at least five years' practical experience immediately preceding his appointment.

One of such members shall be a civil engineer, licensed as a professional engineer under the laws of this Commonwealth, and shall have had at least five years' practical experience immediately preceding his appointment.

One of such members shall be a real estate appraiser, and shall have had at least five years' practical experience.

One of such members shall be a real estate broker, licensed as such under the laws of this Commonwealth, and shall have had at least five years' practical experience.

One of such members shall be a business man or an accountant with at least five years' practical experience, or a teacher in a recognized college or university specializing in any of the subjects hereinbefore prescribed, as with sufficient experience qualifying a person for membership on the board.

Section 3. No person shall be appointed a member of the board of revision of taxes, unless he shall have filed, with the appointing authority, a written application for such appointment, setting forth, in detail, sufficient information to show that the applicant possesses the qualifications required of him by this act. All such facts shall be sworn to or affirmed by the applicant. All such applications shall remain on file in the office of the appointing authority as a public record.

No person can be appointed to board unless he has filed a written application.

Section 4. The board shall organize each year by electing a chairman and a secretary from among its members. In the absence of the chairman, a member, designated by him, shall act as chairman.

Organization of the board.

The chairman of the board shall receive a salary of twelve thousand five hundred dollars (\$12,500) per annum. Each of the other members shall receive salaries of ten thousand dollars (\$10,000) per annum. None of the members shall receive any other compensation for any service required of them by law.

Salaries.

Each member of the board shall give bond in such amount and with such surety or sureties as the tax levying body of the county shall approve, conditioned upon the faithful performance of all of their duties as members of the board. They shall not be required to give any other bond for any purpose.

Bonds.

The members of the board shall not, during their terms of office, engage in any other employment or hold any other public office or other public employment.

Chief appraiser. Section 5. The board shall appoint a chief appraiser who shall receive a salary of eight thousand five hundred dollars (\$8,500) per annum. Such chief appraiser shall, at the time of his appointment, have had not less than ten years' practical experience in making real estate appraisals. It shall be his duty to supervise and assist in the setting up and maintaining of a scientific and modern system of appraisal and records thereof, and to supervise the making of assessments and the keeping of the records of the board in accordance with the directions, rules and regulations of the board.

Deputy and junior assistant appraisers. Section 6. The board shall appoint two deputy appraisers whose salaries shall be five thousand dollars (\$5,000) per annum each, and two personal property appraisers, and as many senior assistants as it deems necessary, but not more than twenty, whose salaries shall be four thousand dollars per annum. Each of such deputy appraisers and assistant appraisers shall have had not less than five years' practical experience as a draftsman or a real estate broker or agent, or in the appraising and purchasing of real property, or in any branch of the building or construction trade. Each of the personal property appraisers shall have had not less than five years' practical experience in valuing securities and other personal property subject to taxation.

The board shall appoint as many junior assistant appraisers as it deems necessary, but not more than ten, whose salaries shall be fixed by the board, subject to the approval of the tax levying body of the county, and shall range in amount from one thousand eight hundred dollars (\$1,800) to two thousand seven hundred and fifty dollars (\$2,750). Each of such junior assistant appraisers shall have had not less than three years' practical experience as a draftsman or a real estate broker or agent, or in the appraising and purchasing of real property, or in any branch of the building or construction trade, or shall be a graduate of, or a teacher in, a recognized college or university specializing in any of the subjects hereinbefore prescribed.

Clerks, etc. The board shall also appoint such number of clerks, stenographers and other employes, and at such compensation as shall be allowed and fixed by the tax levying body of the county.

All salaries and compensation shall be paid out of the county treasury.

Board may fix the qualifications of employes. Section 7. The board of revision of taxes may, by general rules and regulations, prescribe additional qualifications, not inconsistent with the provisions of this act, to be possessed by the chief appraiser, deputy appraisers, personal property appraisers, senior assistant appraisers, junior assistant appraisers, and other employes of the board.

No person shall be employed by the board in any position, except pursuant to written application under oath or affirmation, setting forth, in detail, his qualifications for the office or position which he seeks, which applications shall be preserved among the records of the board. All appointments shall be made pursuant to competitive examinations conducted by the board, which shall be open to all persons possessing the requisite experience and qualifications. Appointments shall, as far as possible, be made by advancement from among the employes of the board.

Competitive
examinations.

Section 8. The terms of the members of the board of revision of taxes now in office in counties of the first class are hereby terminated as of the effective date of this act. The several assessors and personal property assessors, heretofore provided for by law in counties of the first class, are hereby abolished, and the terms or employment of the present assessors are hereby terminated.

Terms of office
of present
members
terminated.

Section 9. The following acts and their amendments are hereby repealed.

Repeals.

The act approved the twenty-fourth day of March, one thousand nine hundred and three (Pamphlet Laws, fifty-one), entitled "An act providing for the manner of appointment of assessors, for the purpose of valuation of property, in counties containing a population of one million two hundred and fifty thousand or over."

The act approved the thirty-first day of May, one thousand nine hundred and seven (Pamphlet Laws, three hundred twenty-nine), entitled "An act fixing the salary of real estate assessors in counties having a population of one million or over," and

The act approved the seventh day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, one hundred forty-nine), entitled "An act providing for the appointment of assessors of personal property in counties of the first class; defining their duties and fixing their salaries."

The act approved the eighteenth day of February, one thousand nine hundred and thirty-seven (Act No. 3), entitled "An act providing for the appointment of assessors and clerks by boards of revision of taxes in cities of the first class; fixing their salaries; and repealing inconsistent acts."

All acts and parts of acts, general, local and special, inconsistent herewith are hereby repealed.

Inconsistent
acts repealed.

Section 10. The provisions of this act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 28th day of April, A. D. 1937.

GEORGE H. EARLE