

shall fail for any reason; providing penalties; and repealing inconsistent acts."

All other acts or parts of acts, general, local, or special, inconsistent with this act, are hereby repealed.

APPROVED—The 24th day of June, A. D. 1937.

GEORGE H. EARLE

No. 400

AN ACT

To amend section one of the act, approved the twenty-eighth day of April, one thousand nine hundred thirty-seven (Act Number, one hundred eight), entitled "An act providing for the appointment and filling of vacancies in the office of members of the board of revision of taxes in counties of the first class," by making further provisions relative to the appointment of members of the said board.

Section 1,
act of April
28, 1937
(Act No. 108),
amended.

Section 1. Be it enacted, &c., That section one of the act, approved the twenty-eighth day of April, one thousand nine hundred thirty-seven (Act Number, one hundred eight), entitled "An act providing for the appointment and filling of vacancies in the offices of members of the board of revision of taxes in counties of the first class," is hereby amended to read as follows.

Section 1. Be it enacted, &c., That the board of revision of taxes in counties of the first class shall hereafter be appointed as follows:

One of the two members required to be attorneys at law, the one member required to be a construction engineer, and the one member required to be a real estate appraiser, shall be appointed by the county treasurer of the county.

One of the two members required to be attorneys at law, the one member required to be a civil engineer, and the one member required to be a real estate broker, shall be appointed by the county controller.

The one member required to be a business man, an accountant 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, shall be appointed by the county treasurer and the county controller acting jointly:

[All vacancies shall be filled by the officer or officers who appointed the member whose place is to be filled] *Provided, however, That should the county treasurer and the county controller fail to appoint such member, within ten days of the effective date of this act, or within ten days of a vacancy in the office of such member, as the*

case may be, such member shall be appointed by the county controller. All vacancies shall be filled by the officer or officers who appointed the member whose place is to be filled.

Section 2. This act shall become effective immediately upon its final enactment. When effective.

APPROVED—The 25th day of June, A. D. 1937.

GEORGE H. EARLE

No. 401

AN ACT

To authorize cities of the first class of this Commonwealth to provide for the payment of certain deficits and indebtedness, as herein defined, in five equal, annual instalments; and to authorize the making of contracts, the drawing of warrants and the approval thereof, without appropriation, for the payment of such deficits and indebtedness, except as provided by this act; and to levy and fix the tax rate, and to make appropriations, and prepare and formulate the financial programs of such cities upon the basis of the discharge of such deficits and indebtedness, in the manner provided by this act; requiring annual provision for payment of mandamus executions; and suspending inconsistent legislation.

Section 1. Be it enacted, &c., That, as used in this act, the word "deficits" shall mean—(1) obligations provided for in the budget for the year one thousand nine hundred and thirty-seven, but remaining unpaid by reason of non-receipt of revenues for said year; (2) other indebtedness payable out of current funds, including indebtedness evidenced by outstanding writs of mandamus execution; but not including obligations due the sinking fund commission.

"Deficits" defined.

Section 2. Cities of the first class be, and they are hereby, authorized and directed to pay the amount of deficits, as hereinabove defined, to the extent and not in excess of the sum of twenty-five million dollars (\$25,000,000), which have arisen, and which may arise, on or before the thirty-first day of December, one thousand nine hundred and thirty-seven, in five equal, annual, instalments, during the years one thousand nine hundred and thirty-eight, one thousand nine hundred and thirty-nine, one thousand nine hundred and forty, one thousand nine hundred and forty-one, and one thousand nine hundred and forty-two; and to provide, by appropriation, for the payment thereof during the said years. The council of said cities, in levying and fixing the tax rate, and in making appropriations, and in framing and formulating their annual financial programs or budgets, during the said years, shall not be required to provide for or include therein the amount of such

To the extent, but not in excess of twenty-five million dollars.

Five equal annual instalments.

Council.