

entire interest or income from which is to be perpetually applied to the care and preservation of the family burial lot or lots, their enclosures and structures erected thereon, reasonable expenses for the erection of monuments or grave stones, grave and lot markers and the expenses of the administration of such estates, and no deduction whatsoever shall be allowed for or on account of any taxes paid on such estates to the Government of the United States or to any other State or Territory, except as otherwise provided in section one of this act: Provided, That the deductions herein allowed in the case of any indebtedness of the decedent shall, when founded upon a promise or agreement, be limited to the extent that they were contracted bona fide and for an adequate and full consideration in money or money's worth: And provided further, That whenever the allowance of any deduction by the register of wills from the gross value of such estates shall be in dispute, the question of allowance shall be determined by the court having jurisdiction of the accounts of the personal representative of the decedent in the adjudication made by such court upon any such account, and unless either party shall, by exceptions to the account or to the adjudication thereon duly presented as provided by law, raise its objection to the allowance or disallowance of a deduction for any credit claimed in the account or any award made in the adjudication, as the case may be, the adjudication confirming the account or making the award shall conclusively establish that the deduction should be allowed or disallowed, as the case may be.

Proviso.

Further proviso.

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

Act effective immediately.

APPROVED—The 21st day of December, A. D. 1951.

JOHN S. FINE

No. 456

AN ACT

Authorizing council of cities of the second class to fix the salaries of the mayor and the council members of such cities and to provide for the assessment and retention of fines for absence of councilmen from meetings.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The salary of the mayor of cities of the second class of this Commonwealth shall be fixed by the council of said cities in a sum not to exceed twenty thousand dollars (\$20,000) per annum, which salary shall not be increased or diminished during the term for which he shall have been elected.

Cities of second class.

Council authorized to fix salaries of mayor and council members in such cities.

Salaries of councilmen.

Section 2. Councilmen of cities of the second class of this Commonwealth shall receive for their services during their term of service salaries, payable in monthly installments, not to exceed ten thousand dollars (\$10,000) per annum. Councils shall, by the ordinance fixing such salaries, provide for the assessment and retention therefrom of reasonable fines for absence from regular or special meetings of council or councilmanic committee.

Assessment and retention of fines for absence of councilmen from meetings.

Section 4 of Article XIV, act of March 7, 1901, P. L. 20, repealed.

Section 3. Section four of Article XIV of the act, approved the seventh day of March, one thousand nine hundred one (Pamphlet Laws 20), entitled "An act for the government of cities of the second class," and its amendments, is hereby repealed.

Act of April 7, 1927, P. L. 163, repealed.

The act, approved the seventh day of April, one thousand nine hundred twenty-seven (Pamphlet Laws 163), entitled "An act authorizing council of cities of the second class to fix the salary of the mayor of said cities, and providing the maximum amount thereof," is hereby repealed.

Applicability of act.

Section 4. This act shall be applicable to all of the officers named herein who shall begin a term of office on or after the first Monday of January, one thousand nine hundred and fifty-two.

APPROVED—The 22nd day of December, A. D. 1951.

JOHN S. FINE

No. 457

## AN ACT

To further amend section thirteen of the act, approved the fourth day of June, one thousand nine hundred and thirty-seven (Pamphlet Laws 1625), entitled "An act providing for the creation, maintenance and operation of a county employes' retirement system in counties of the third class; and imposing certain charges on counties," by extending and further regulating such retirement systems.

Retirement: Third class counties.

Section 13, act of June 4, 1937, P. L. 1625, as last amended by act of May 27, 1948, P. L. 749, further amended.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section thirteen of the act, approved the fourth day of June, one thousand nine hundred and thirty-seven (Pamphlet Laws 1625), entitled "An act providing for the creation, maintenance and operation of a county employes' retirement system in counties of the third class; and imposing certain charges on counties," as last amended by the act, approved the twenty-