

years experience and not engaged or connected, directly or indirectly, with the plumbing business as plumbing inspector, whose duty it shall be to supervise, superintend, and inspect all plumbing, house and building drainage, in conformity with the provisions of this act. And the several cities are hereby authorized and required to make proper provision for the payment of the salary of the said plumbing inspector, as provided by law.

Duttes.

*Whenever the mayor of any city of the third class finds it impossible to secure as a plumbing inspector a qualified person who is not engaged in or connected with the plumbing business, he shall have the power to appoint a person who is engaged in or connected with such business, providing such person has the other qualifications herein prescribed. In such event, the mayor shall, as the occasion may arise, appoint a substitute inspector who shall supervise, superintend and inspect the work done by the regular inspector or by the firm with which he is connected in the course of their private business. Such substitute inspector shall be paid for such work reasonable compensation to be fixed by council.*

Appointment of plumbing inspector in certain cases in third class cities.

Appointment of substitute inspector.

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE

No. 593

### AN ACT

To further amend subsection C of section 1 of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," by authorizing financially handicapped and distressed school districts to levy additional taxes, with certain limitations.

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

Section 1. Subsection C of section 1 of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs,

Subsection C of section 1, act of June 25, 1947, P. L. 1145, as amended by act of May 9, 1949, P. L. 898, further amended.

towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," as amended by the act, approved the ninth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 898), is hereby further amended to read as follows:

Section 1. \* \* \* \* \*

C. Over-all Limit of Tax Revenues.—The aggregate amount of taxes imposed by enactment of an ordinance or resolution by any political subdivision under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying the total assessed valuation of real estate in such political subdivision at the time of the said enactment by ten (10) mills in cases of cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, and townships of the first class, and by fifteen (15) mills in cases of school districts of the second class, third class and fourth class: *Provided, That the aggregate amount of taxes imposed by any financially handicapped or distressed school district under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying fifteen (15) mills by the latest total market valuation of real estate in such school district as certified by the State Tax Equalization Board.*

Act effective immediately.

Section 2. The \*provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE

No. 594

AN ACT

To further amend the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 571), entitled "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and

\* "provision" in original.