

the deed of acquisition, the assessed valuation, and the identifying number or symbol and number shown on the tax map.

(3) Property owner's index consisting of an alphabetical listing of all property owners, setting forth brief descriptions of each parcel or lot owned and cross-indexed with the property record cards and the tax map.

(b) The board is hereby authorized and empowered to enter into such contracts as may be necessary to establish the permanent records system herein provided for or may, through its chief assessor and staff or any other county employes, prepare and complete such system.

(c) *Subsequent to January 1, 1957, \*any municipal corporation or school district within a county is hereby authorized to mandamus the board of assessment and revision of taxes, composed of the county commissioners, if such board or county commissioners have failed, or neglected, to comply with the provisions of this act and its amendments, or have failed, or neglected, to take steps to effectuate compliance. The court is authorized to retain jurisdiction and control over such action until compliance with this act has been concluded.*

APPROVED—The 31st day of May, A. D. 1955.

GEORGE M. LEADER

No. 35

AN ACT

Amending the act of July twenty-eight, one thousand nine hundred fifty-three (Pamphlet Laws 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," further providing for and changing the provisions of the act relating to employes' retirement system and the powers, duties and liabilities of the county, the county institution district and the retirement board relative thereto and the rights, privileges and limitations of employes and beneficiaries under the retirement system.

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

Section 1. Sections 1701, 1704, 1707, 1708, 1709, 1710, 1711, 1712, 1713, 1714, 1715 and 1716 of the act of July twenty-eight, one thousand nine hundred fifty-three (Pamphlet Laws 723), known as the "Second Class County Code," are amended to read:

Section 1701. Definitions.—The following words and phrases as used in this article shall be construed to have the following meaning:

"Board," county employes' retirement board.

\* "and" in original.

Act of July 28,  
1953, P. L. 723,  
"Second Class  
County Code",  
sections 1701,  
1704 and 1707  
to 1716,  
amended.

Definitions.

“Compensation,” salary or wages received per day, weekly, semi-monthly, monthly, annually, or during an official term year.

“Contributions,” amount paid into the retirement fund.

“County employe,” any person employed by the county, including all elected or appointed county officers, clerical personnel in the offices of the county superintendent of schools and agricultural extension association, county institutions district, county prison, county workhouse and inebriate asylum, any county correctional institution, law library and county retirement board, employes whose compensation is paid out of county funds, county institution district funds or county retirement system funds *and any person receiving compensation for accidental injuries in accordance with the provisions of The Pennsylvania Workmen’s Compensation Act: Provided, That the injured county employe during the period of his or her disability shall pay each month a sum equal to the last monthly contribution paid into the retirement fund when said county employe was in employment. It shall not include any time spent by a county employe on furlough or leave of absence without compensation, a person reemployed as a county employe subsequent to the thirty-first day of May, one thousand nine hundred fifty-three, in accordance with the provisions of subsection (c) of section 1712, nor any county employe who is ineligible to receive a retirement allowance in accordance with the provisions of subsection (c) of section 1716, except such county employes who may be in active military service in accordance with the provisions of subsection (d) of section 1710 and former county employes whose monthly contributions are paid into the retirement fund in accordance with the provisions of section 1713.* In all cases of doubt the board shall determine who is an employe within the meaning of this article.

“Monthly,” calendar month.

“Per Annum,” twelve calendar months.

“Reemployed,” *any former county employe who is reemployed as such, shall thereupon assume the status of a new or future county employe and may, if eligible, receive credit for previous service in accordance with the provisions of subsection (b) of section 1715. It shall not include any person reemployed subsequent to the thirty-first day of May, one thousand nine hundred fifty-three, in accordance with the provisions of subsection (c) of section 1712, nor any county employe who may be in active military service in accordance with the provisions of subsection (d) of section 1710, as well as any county*

*employee who is ineligible to receive a retirement allowance in accordance with the provisions of subsection (c) of section 1716.*

“Retirement Allowance,” the amount to which a county employe is [entitled] *eligible* to receive upon retirement from active service *not including the amount he or she is eligible to receive as a service increment.*

“Retirement fund or system,” fund or system created by this article.

“Service Increment,” *the amount a county employe is eligible to receive in addition to his or her retirement allowance by reason of his or her extra years of service.*

[“Service year,” twelve calendar months.]

“Vested Interest,” *future county employes including persons who are reemployed as such, except as hereinafter provided, whose contributions as paid into the retirement fund have been retained therein, or have been refunded by the board, who have fulfilled all conditions required to qualify such county employes for a retirement allowance plus a service increment, if any. It shall not include persons who are reemployed as county employes in accordance with the provisions of subsection (c) of section 1712 nor any person ineligible to become a member of the retirement system.*

[“Year”] “Year or service year,” twelve calendar months including an official term year beginning the first Monday of January of a given year to the first Monday of January of the year following.

Section 1704. Treasurer and Secretary of Board; Power of Board to Employ Persons.—The county treasurer shall be the treasurer of the board, and shall give such bond for the proper performance of his duties as is required by the board. The premium on said bond shall be paid from the retirement fund on warrants of the board. The controller and the treasurer each shall receive for their service the sum of five hundred dollars (\$500) per annum from the retirement fund, payable on warrants of the board. The controller shall be the secretary of the board.

The board shall have power and authority to pay all necessary expenses in the administration of the retirement system, employ one solicitor and necessary assistants, who shall receive such compensation as the board shall fix, which shall be paid from the retirement fund on warrants of the board.

*The board may authorize one or more of its assistants to administer to all persons oaths and affirmations pertaining to the business of the retirement system.*

Section 1707. Heads of Departments, Offices and Agencies to Certify List of Employes.—The head of every department, office or agency shall *promptly* certify

to the board the names of all county employes of such department, office or agency, residence, age, nature of employment, time of entering employ, and the amount of compensation received by each, together with dismissals, resignations or terminations of service; also, furnish such other relevant information as the board may require. *The head of every department, office or agency shall, in accordance with the provisions of section 1708, cause to be deducted each month from the payroll of such department, office or agency the necessary contribution to be paid by each county employe who is a member of the retirement system.*

Section 1708. Compulsory Membership; Employes Payment Into Fund; Exceptions; *Vested Interest*.—*(a) Each county employe shall be required to become a member of the county employes' retirement system within six months from the date of his or her employment. The said county employe may elect to become a member of the retirement system at any time during the aforesaid six months period of time by notifying the head of the department, office or agency in which department, office or agency he or she is employed of the said election. A copy thereof shall be filed immediately with the board. He or she shall, each month, pay into the retirement fund five per centum of the amount received by him or her as compensation during the preceding calendar month, except as hereinafter provided. In no event shall any such county employe pay an amount in excess of twenty-five dollars (\$25) per month. Such amount shall be collected by the county treasurer and by him paid into the retirement fund. Any county employe receiving compensation for accidental injuries in accordance with the provisions of The Pennsylvania Workmen's Compensation Act shall during the period of time in which such county employe is receiving disability benefits, as provided in the aforesaid act, pay each month for retirement benefits a sum equal to the last monthly contribution as paid into the retirement fund when said county employe was in employment. The monthly payment shall not be paid by any person who was receiving a retirement allowance and is [subsequently] subsequent to the thirty-first day of May, one thousand nine hundred fifty-three, reemployed as a county employe, nor shall any county employe make the said monthly payment who is ineligible to receive a retirement allowance in accordance with the provisions of subsection (c) of section 1716 [of this article], or any other person who is ineligible to become a member of the retirement system.*

*(b) All present and future county employes except such persons who are reemployed as such subsequent*

*to the thirty-first day of May, one thousand nine hundred fifty-three, in accordance with the provisions of subsection (c) of section 1712, and county employes who are ineligible to receive a retirement allowance in accordance with the provisions of subsection (c) of section 1716, shall upon retirement be entitled to receive the benefits of such change in the service period increased maximum retirement allowance and service increment if any as well as such other benefits as may apply to his or her status upon retirement in accordance with the provisions of this article.*

*(c) No future county employe including persons who are reemployed as such, except as hereinafter provided, whose contributions as paid into the retirement fund have been retained therein or have been refunded by the board, shall have a contractual or vested interest in the retirement system prior to the time he or she shall have fulfilled all conditions required to qualify such county employe for a retirement allowance plus a service increment if any. It shall not include persons who are reemployed as county employes in accordance with the provisions of subsection (c) of section 1712.*

Section 1709. Appropriation and Payment to Retirement Fund.—At their annual budget session, the county commissioners shall make such an appropriation as will enable them to pay, and there shall be paid out of county taxes and county institution district taxes, a sum of money, each month, which shall be equal to the amount paid into the retirement fund by the county employes during the preceding month in accordance with the provisions of section 1708 [of this article].

Section 1710. Employes [Entitled to] *Eligible for Retirement Allowances.*—(a) Every *present or future* county employe who has reached the age of sixty years or upwards and who has to his or her credit a period of service of fifteen years but less than twenty years shall, upon application to the board, be retired from service, and shall thereafter receive, during life, *except as hereinafter provided*, a retirement allowance [of] *computed on a service period of twenty (20) years which shall equal one twentieth (1/20) of such amount as he or she may be [entitled] eligible to receive in accordance with the provisions of subsection (a) of section 1712 [of this article], for each year's service which such county employe may have to his or her credit during the aforesaid period of time. The time spent in the employ of the county or county institution district need not necessarily have been continuous. The aforesaid retirement allowance shall be subject to a suspension thereof in accordance with the provisions of subsection (c) of section 1712 and subsection (b) of section 1716.*

(b) Every *present or future* county employe who has reached the age of sixty years or upwards and who shall have been a county employe during a period of twenty or more years shall, upon application to the board, be retired from service, and shall thereafter receive, during life, *except as hereinafter provided*, a retirement allowance *plus a service increment if any*, in accordance with the provisions of section 1712 [of this article]. The time spent in the employ of the county or county institution district need not necessarily have been continuous: Provided, That when any county employe has twenty or more years service, not necessarily continuous, and has reached the age of fifty years or upwards, and shall be separated from the service of the county or county institution district by reason of no cause or act of his or her own, upon application to the board he or she shall thereafter receive, during life, *except as hereinafter provided*, a retirement allowance *plus a service increment if any*, in accordance with the provisions of section 1712 [of this article]. *The aforesaid retirement allowance plus a service increment if any, shall be subject to a suspension thereof in accordance with the provisions of subsection (c) of section 1712 and subsection (b) of section 1716.*

(c) A person who became a county employe through the consolidation of a city institution district with a county institution district may have the period of his or her city employment credited as a county employe for all purposes under this article: Provided, That said person, between the twenty-second day of May, one thousand nine hundred forty-five, and the twenty-second day of May, one thousand nine hundred forty-six, shall have paid into the retirement fund the amount which he or she would have been required to pay into the said fund if such person had been a county employe from the date of his or her original employment with the city: And further Provided, That the city by which the said person was formerly employed shall have paid into the retirement fund an amount equal to that paid into the said fund by the said person in accordance with the provisions of this article. If such county employe leaves the employ of the county institution district before he or she shall be [entitled] *eligible* to receive the benefit of the retirement allowances, a refund of his or her contributions as paid into the retirement fund shall be made in accordance with the provisions of section 1714 [of this article].

(d) Any county employe who, on and after the sixteenth day of September, one thousand nine hundred forty, has been employed by the county or county institution district for a period of six or more months, and who, on or subsequent to such date, shall have enlisted

or been inducted into military service of the United States in time of war or national emergency, so proclaimed by the President or the Congress of the United States, or any [police action] *armed conflict* in which the United States is engaged, shall have credited to his employment record, for retirement benefits, all of the time spent by him in such military service during the continuance of such war, national emergency or [police action] *armed conflict*, if such person returns or has heretofore returned to his employment within one year after his separation from military service *such person shall within one year from the date of said employment file with the board a record of the time spent by him in military service* and such payments as are required to be made by such county employe into the county employes' retirement fund shall be paid into such fund by the county or county institution district, upon application by such county employee for retirement benefits *plus a service increment if any*. Any county employe who has been in military service and returned to the employ of the county or county institution district shall, [within one year after the effective date of this article] *prior to the first day of January, one thousand nine hundred fifty-six*, file with the board a record of the time spent by him in such military service. Any county employe who has been in military service prior to the [effective date of this article] *first day of August, one thousand nine hundred fifty-three*, and has made payments into the county employes' retirement fund to secure for his employment record credit for his military service shall be reimbursed to the full extent of such payments by the board.

*No county employe whose monthly contributions as paid into the retirement fund have been heretofore or shall hereafter be refunded by the board, shall be eligible to receive the retirement benefits of this subsection until he shall have paid the amount refunded in full with interest at the legal rate, such interest to be computed from the date of the refund to the date of repayment. Both principal and interest shall be paid into the retirement fund at one time and in one amount, or upon approval of the board both principal and interest shall be consolidated into one amount and paid in twelve or less equal monthly installments plus interest on monthly balances. Full payment thereof shall be a condition precedent to the county employe being eligible to receive the benefits of the retirement allowance plus a service increment if any.*

Section 1711. Exceptions in Favor of Employes Totally and Permanently Disabled.—(a) Any *present or future* county employe, except persons who are employed

in accordance with the provisions of subsection (c) of this section and persons who are reemployed in accordance with the provisions of subsection (b) of section 1715, who has been in employ for a period of not less than fifteen years, *upon application to the board*, may receive a retirement allowance *plus a service increment if any*, in accordance with the provisions of section 1712 [of this article], if he or she becomes *mentally incapacitated or totally and permanently disabled physically*, except as a result solely of chronic alcoholism, even though such *county* employe has not reached the age of sixty years, provided that proof of such *mental incapacity or total and permanent physical disability* shall be by the [sworn statement] *unanimous opinion and sworn statements* of three practicing physicians of the county designated by the board. *Application in behalf of a mentally incapacitated county employe for a retirement allowance plus a service increment if any, shall be made by a duly appointed guardian who shall be entitled to receive such retirement allowance plus a service increment if any, to which the mentally incapacitated county employe may be eligible to receive.*

(b) Once each year, the board may require any former county employe, who is receiving a retirement allowance *plus a service increment if any* by reason of *such mental incapacity or total and permanent physical disability*, to undergo a medical examination by a physician or physicians designated by the board. Should such physician or physicians thereupon report and certify to the board that such former county employe is no longer *mentally incapacitated or totally and permanently physically disabled*, or that such former county employe is able to engage in a gainful occupation, and should the board concur in such report, then the amount of the retirement allowance *plus a service increment if any*, shall be reduced or discontinued, as the board may determine.

(c) No person entering the employ of the county or county institution district as a county employe after the [effective date of this article] *first day of August, one thousand nine hundred fifty-three*, who has attained the age of fifty-five or more years at the time of such employment, shall be eligible to receive a retirement allowance by reason of total and permanent *physical disability* as herein provided.

Section 1712. Amount of Retirement Allowances.—

(a) The retirement allowance paid under the provisions of this article shall equal fifty per centum of the amount which would constitute the average monthly compensation as received by the county employe during the last twenty-four months in which period of time the said

*county employe made monthly contributions [to] into the retirement fund prior to his or her retirement. No retirement allowance shall be computed on a monthly compensation in excess of five hundred dollars (\$500), nor shall a retirement allowance be paid for a fraction of a service year. No person who is reemployed as a county employe shall be eligible to receive the benefit of a retirement allowance plus a service increment if any, until he or she shall have made at least twelve monthly contributions into the retirement fund subsequent to his or her reemployment.*

*(b) In addition to the retirement allowance which is authorized by this article and notwithstanding the limitations therein placed upon retirement allowances, any present or future county employe who upon retirement shall be eligible to receive payment of a retirement allowance and who has been employed as such for twenty-one or more years during which period of time he or she shall have made monthly contributions into the retirement fund, shall also be eligible to the payment in addition to a retirement allowance a service increment of five per centum per year computed upon the annual retirement allowance to which he or she is entitled. Said service increment shall be the sum obtained by computing the number of years in excess of twenty years during which period of time he or she shall have made monthly contributions into the retirement fund. No service increment shall be paid for more than ten (10) such excess service years nor shall a service increment be paid for a fraction of such service year.*

*(c) Any person receiving a retirement allowance plus a service increment if any, and is subsequently reemployed as a county employe, during the period of such reemployment his or her retirement allowance plus a service increment if any, shall cease until subsequent retirement. [In] The subsequent retirement allowance and service increment if any, in the case of persons reemployed prior to the first day of June, one thousand nine hundred fifty-three, and retiring at any time after the [effective date of this act, the subsequent retirement allowance] first day of August, one thousand nine hundred fifty-three, shall be at the rate he or she would have received had there been no previous retirement. In the case of persons reemployed after the thirty-first day of May, one thousand nine hundred fifty-three, the subsequent retirement allowance plus a service increment if any, shall be the same as he or she received prior to his or her reemployment.*

*[(c)] (d) Retirement allowance plus a service increment if any, shall be paid in monthly installments on warrants of the board. No retirement allowance plus a*

*service increment if any, granted to any person who has heretofore retired or who shall hereafter retire shall be increased, decreased or revoked during the life of any such person, except as the board may decide in accordance with the provisions of subsection (b) of section 1711, as well as a suspension thereof in accordance with the provisions of subsection (c) of this section and subsection (b) of section 1716.*

Section 1713. Retirement Allowances After Leaving Service.—(a) *Any present or future county employe who has to his or her credit a period of service of fifteen years but less than twenty years and before attaining the age of fifty years, who shall be separated from the service of the county or county institution district by reason of no cause or act of his or her own, if such former county employe continues to contribute into the retirement fund, monthly, a sum equal to the last monthly contribution paid while in the employ of the county or county institution district until such former county employe has made monthly contributions into the retirement fund for a total period of twenty years; then, such former county employe upon attaining the age of fifty years, shall, upon application to the board, be eligible to receive a retirement allowance computed on a service period of twenty (20) years which shall equal one-twentieth (1/20) of such \*amount as he or she may be eligible to receive in accordance with the provisions of subsection (a) of section 1712 for each year's service which such former county employe may have to his or her credit during the aforesaid period of time.*

*The retirement allowance, herein provided for, shall be computed on the average monthly compensation as received by the former county employe prior to his or her separation from the service of the county or county institution district.*

(b) *Any present or future county employe who has to his or her credit a period of service of fifteen years but less than twenty years and is over the age of fifty years, who shall be separated from the service of the county or county institution district by reason of no cause or act of his or her own, if such former county employe continues to contribute into the retirement fund, monthly, a sum equal to the last monthly contribution paid while in the \*\*employ of the county or county institution district until such former county employe has made monthly contributions into the retirement fund for a total period of twenty years; then, such former county employe shall, upon application to the board, be eligible to receive a retirement allowance computed on*

\* "amounts" in original.

\*\* "employe" in original.

*a service period of twenty (20) years which shall equal one-twentieth (1/20) of such amount as he or she may be eligible to receive in accordance with the provisions of subsection (a) of section 1712 for each year's service which such former county employe may have to his or her credit during the aforesaid period of time.*

*The retirement allowance, herein provided for, shall be computed on the average monthly compensation as received by the former county employe prior to his or her separation from the service of the county or county institution district.*

*(c) Any present or future county employe who, after twenty or more years' service and before attaining the age of fifty years, shall be separated from the service of the county or county institution district by reason of no cause or act of his or her own, if such former county employe continues to contribute [to] into the retirement fund, monthly, a sum equal to the last monthly contribution paid while in employ of the county or county institution district, such former county employe shall, when he or she reaches the age of fifty years, be eligible to receive a retirement allowance which shall be computed on the average monthly compensation as received by the former county employe prior to his or her separation from the service of the county or county institution district in accordance with the provisions of subsection (a) of section 1712. Such former county employe shall be eligible to receive, in addition to a retirement allowance, a service increment, if any, in accordance with the provisions of subsection (b) of section 1712 only to the time of his or her separation from the service of the county or county institution district.*

*[(b)] (d) Any person who, after twenty or more years' service as a county employe [retires voluntarily] resigns from his or her office position or employment before reaching the age of sixty years, shall continue to pay into the retirement fund, monthly, a sum equal to the last monthly contribution paid while in the employ of the county or county institution district, until he or she reaches the age of sixty years, when such former county employe shall be [entitled to a retirement allowance] eligible to receive a retirement allowance which shall be computed on the average monthly compensation as received by the former county employe prior to his or her separation from the service of the county or county institution district in accordance with the provisions of subsection (a) of section 1712. Such former county employe shall be eligible to receive, in addition to a retirement allowance, a service increment, if any, in accordance with the provisions of subsection (b) of*

*section 1712 only to the time of his or her separation from the service of the county or county institution district.*

*(e) The aforesaid retirement allowance plus a service increment, if any, as provided in subsections (a), (b), (c) and (d) of this section, shall be subject to a suspension thereof in accordance with the provisions of subsection (c) of section 1712 and subsection (b) of section 1716.*

**Section 1714. Separation from Service; Refund of Contribution.**—(a) Any person contributing monthly [to] into the retirement fund who shall, for any cause, cease to be a county employe before he or she shall be eligible to receive the benefits of the retirement allowances, the total amount of the contributions paid into the retirement fund by such [employe shall upon demand in writing be repaid to him or her] *county employe shall be refunded to him or her by the board, or, in the event of the death of any such county employe, the amount of said contributions shall be paid to such person or persons as he or she shall have designated in writing, as filed with the board, as his or her beneficiary, or to his or her estate. If no person or persons have been designated as his or her beneficiary, or no notice has been filed with the board to pay the amount of such contributions to his or her estate, as herein provided, then the board is herewith authorized to pay such contributions to the executor, administrator, surviving spouse, or next of kin of the deceased county employe. In the event the surviving spouse or next of kin of the decedent cannot be found for the purpose of making distribution of such contributions for a period of seven years from the death of the said county employe, then the aforesaid contributions shall be escheated to the Commonwealth for the benefit of the retirement system. Any person who has heretofore or who shall hereafter cease to be a county employe, shall thereafter cease to be a member of the retirement system, except such former county employe who may be eligible to receive the benefits of a retirement allowance plus a service increment if any in accordance with the provisions of section 1713.*

*(b) If any former county employe receiving a retirement allowance either with or without a service increment shall die before he or she shall have received the total retirement allowance payments plus the service increment, if any, equal to the total amount of contributions as made by such former county employe [to] into the retirement fund, then the difference between the total of the retirement allowance payments plus the service increment, if any, and the total of the amount of contributions paid into the retirement fund by such*

former county employe shall be paid to such person or persons as he or she shall have designated in writing, as filed with the board, as his or her beneficiary, or to his or her estate.

Section 1715. Reinstatement and Requirements for Credit for Previous Service.—(a) No county employe shall be permitted to withdraw his or her contributions as paid into the retirement fund upon transfer from one office, department or agency to another. Any person who has ceased to be a county employe and [has withdrawn his or her] *whose contributions as paid into the retirement fund, have been refunded by the board,* if such person has been reemployed by the county or county institution district prior to the [effective date of this article] *first day of August, one thousand nine hundred fifty-three,* and desires to be given credit for previous service as a county employe, he or she shall, [within one year from the effective date of this article] *prior to the first day of January, one thousand nine hundred and fifty-six,* make payment in full of the amount [withdrawn] *refunded,* with interest at the legal rate, the said interest to be computed from the date of [withdrawal] *the refund* to \*the date of repayment. Both principal and interest shall be paid into the retirement fund at one time and in one amount, or, upon approval of the board, both principal and interest shall be consolidated into one amount and paid in twelve or less equal monthly installments, plus interest payment on monthly balances. Full payment thereof shall be a condition precedent to the county employe being eligible to receive the benefits of the retirement [allowances] *allowance plus a service increment, if any.* Such county employe shall make monthly payments *into the retirement fund* in accordance with the provisions of section 1708.

(b) Any person who has heretofore or who hereafter ceases to be a county employe and [withdraws his or her] *whose contributions as paid into the retirement fund, have heretofore or shall hereafter be refunded by the board,* if such person is reemployed by the county or county institution district and desires to be given credit for previous service as a county employe, *except as hereinafter provided,* he or she shall within one year from the date of such reemployment make payment in full of the amount [withdrawn] *refunded,* with interest at the legal rate, the said interest to be computed from the date of [withdrawal] *the refund* to the date of repayment. Both principal and interest shall be paid into the retirement fund at one time and in one amount, or, upon approval of the board, both principal and interest shall

\* "the" omitted in original.

be consolidated into one amount and paid in twelve or less equal monthly installments, plus interest payment on monthly balances. Full payment thereof shall be a condition precedent to the county employe being eligible to receive the benefits of the retirement [allowances] *allowance plus a service increment, if any.* Such county employe shall make monthly payments *into the retirement fund* in accordance with the provisions of section 1708 [of this article]. No person reemployed as a county employe in accordance with *the provisions of this subsection* shall be eligible to receive a retirement allowance by reason of total and permanent *physical* disability, in accordance with the provisions of section 1711, unless he or she shall be in employ for a period of not less than twenty years, which said period of employment shall include credit given for previous service, as herein provided. *No person who is ineligible to become a member of the retirement system shall be eligible to receive credit for previous service as a county employe, as hereinbefore provided.*

(c) Any county employe who desires to be given credit for previous service in the employ of the county as an elected or appointed employe or official, where such service subsequent to the first day of January, one thousand nine hundred twenty-eight, was rendered to the county at a time when such employe or official was not a member of the county employes' retirement system, shall, [within one year from the effective date of this article] *prior to the first day of January one thousand nine hundred fifty-six,* make application to the board, and upon approval thereof shall pay into the retirement fund a sum equal to twice the payment which such employe would have made had such person been a member thereof and had the payments been made in accordance with the provision of this article. In addition thereto, interest at the legal rate shall be paid from the date when the said monthly payment would have been made. Both principal and interest shall be paid into the retirement fund at one time and in one amount, or, upon approval of the board, both principal and interest shall be consolidated into one amount and paid in twelve or less equal monthly installments, plus interest payment on monthly balances. Full payment thereof shall be a condition precedent to the county employe being eligible to receive the benefits of the retirement allowances. Such county employe shall make monthly payments *into the retirement fund* in accordance with the provisions of section 1708.

(d) Any person employed by any county correctional institution at the date such person became eligible for membership in the county employes' retirement system,

who desires to be given credit for previous service in the employ of such institution when such employe was not eligible for membership, shall, [within one year from the effective date of this article] *prior to the first day of January, one thousand nine hundred fifty-six*, make application to the board, and upon approval thereof shall pay into the retirement fund a sum equal to twice the payment which such employe would have made had such person been a member thereof and had the payments been made in accordance with the provisions of this article. In addition thereto, interest at the legal rate shall be paid from the date when the said monthly payment would have been made. Both principal and interest shall be paid into the retirement fund at one time and in one amount, or, upon approval of the board, both principal and interest shall be consolidated into one amount and paid in twelve or less equal monthly installments, plus interest payment on monthly balances. Full payment thereof shall be a condition precedent to the county employe being eligible to receive the benefits of the retirement allowances. Such county employe shall make monthly payment *into the retirement fund* in accordance with the provisions of section 1708.

Section 1716. *Contribution or Retirement Allowance Not Subject to Levy, Attachment or Assignment; Suspension of Retirement Allowances; Ineligibility.—(a) No contribution, retirement allowance or service increment shall be subject to levy, sale, execution, attachment, garnishment, or any other process whatsoever, and shall not be subject to assignment or transfer. [It] Said retirement allowance and service increment shall be exempt from any State [or municipal] tax or tax of any political subdivision.*

(b) If any member of the retirement system is receiving a retirement allowance *plus a service increment if any*, and he or she shall be employed *subsequent to the twenty-second day of May, one thousand nine hundred thirty-three*, by the Government of the United States, the Commonwealth of Pennsylvania, *its departments, boards, commissions and agencies* [or any] *and of the political [subdivision] subdivisions* thereof, or *subsequent to the thirty-first day of July, one thousand nine hundred fifty-three*, employed by the authorities of any federal, state, school, county, municipal, water, sewerage system, redevelopment, housing, airport, bridge, highway, parking, or any public agency or other similar organization, then the board shall suspend the retirement allowance *plus a service increment, if any*, to such member of the retirement system during such employ-

ment. Any such member who shall be employed, as hereinbefore stated, shall immediately report to the board the fact of such employment.

(c) [No county employe who is receiving or is eligible to receive a pension] *No person who is employed or reemployed as a county employe subsequent to the thirty-first day of July, one thousand nine hundred fifty-three, who is receiving prior or subsequent thereto, or is eligible to receive prior or subsequent thereto, a pension annuity or retirement allowance from the Government of the United States, except such persons who are receiving or eligible to receive a pension or retirement allowance from the said Government by reason of their military service, [the Commonwealth of Pennsylvania or any political subdivision] nor any person who is employed or reemployed as a county employe subsequent to the thirty-first day of March, one thousand nine hundred thirty-seven, who is receiving prior or subsequent thereto, or is eligible to receive prior or subsequent thereto, a pension annuity or retirement allowance from the Commonwealth of Pennsylvania, its departments, boards, commissions and agencies and of the political subdivisions thereof shall be eligible to receive a retirement allowance from the county employes' retirement system. Said county employe shall immediately report such fact to the board.*

Effective date.

Section 2. The provisions of this act shall take effect on the first day of the month next following its final enactment.

APPROVED—The 31st day of May, A. D. 1955.

GEORGE M. LEADER

No. 36

AN ACT

Amending the act of June eleven, one thousand nine hundred forty-seven (Pamphlet Laws 565), entitled "An act providing compensation to certain persons who served in the military or naval forces of the United States or of any of her allies during World War II; providing the method of making payment to representatives of persons who, because of death or incapacity, cannot personally receive compensation; imposing certain duties on the Adjutant General; making an appropriation, and providing penalties," extending the time during which applications may be filed for veterans' compensation.

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

Section 1. Section five act of June eleven, one thousand nine hundred forty-seven (Pamphlet Laws 565), known as the "World War II Veterans' Compensation Act," amended April fifteen, one thousand nine hundred fifty-three (Pamphlet Laws 183), is amended to read:

"World War II Veterans' Compensation Act."

Section 5, act of June 11, 1947, P. L. 565, amended April 15, 1953, P. L. 183, further amended.