

filed and pending prior to the effective date of this amendment.

Section 3. This act shall take effect February 2, 1960. Effective date.

APPROVED—The 17th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 703

AN ACT

Amending the act of May 21, 1943 (P. L. 571), entitled, as amended, "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 providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables; making improvements on land and grantees of land; prescribing penalties and eliminating the triennial assessment," specifying when tax levies in counties of the eighth class may first be based on assessments from valuations made with the use of the permanent system of records.

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

Section 1. Section 602, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," is amended by adding, at the end thereof, a new subsection to read:

Section 602. Valuation of Persons and Property.—

* * *

(d) Whenever any county of the eighth class makes its first county assessments for taxation purposes in the entire county from valuations made with the use of the permanent system of records, consisting of tax maps, property record cards and property owner's index, as required by section 306 of the act herein amended, and such assessments or valuations are sufficiently completed so that on or before April 15th in the year 1960 all appeals of assessments will have been heard as provided in section 702.1 and all decisions rendered by the board, every taxing body or taxing district in the county which

The Fourth to Eighth Class County Assessment Law.

Section 602, act of May 21, 1943, P. L. 571, amended by adding a new subsection (d).

uses county assessments for taxation purposes may levy its taxes for that year on the new assessments and not on the assessments made for the previous year and where necessary may amend and revise any levy previously made for that year in order to comply with this provision notwithstanding any other provisions of law requiring tax levies to be made at certain prescribed times.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 18th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 704

AN ACT

Amending the act of May 25, 1933 (P. L. 1050), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired and disabled employes of the bureau of fire in cities of the second class; creating a board for the management thereof; providing the mode and manner of payment to beneficiaries, and for the care and disposition of its funds; and providing for the transfer and payment of all moneys and securities in existing funds in similar boards superseded by the fund and board herein created," further regulating payments to the widow and children of members who are killed while on duty.

Cities of second class.

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

Clause (2), section 9, act of May 25, 1933, P. L. 1050, reenacted and amended August 14, 1959, P. L. 711, further amended.

Section 1. Clause (2) of section 9, act of May 25, 1933 (P. L. 1050), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired and disabled employes of the bureau of fire in cities of the second class; creating a board for the management thereof; providing the mode and manner of payment to beneficiaries, and for the care and disposition of its funds; and providing for the transfer and payment of all moneys and securities in existing funds in similar boards superseded by the fund and board herein created," reenacted and amended August 14, 1959 (P. L. 711), is amended to read:

Section 9. Any individual eligible to membership in such fund, as aforesaid, shall be required—

* * * * *

Contribution by individual employe.

(2) To contribute to said fund five per centum of his rated monthly salary or wages, but not in excess of twenty-five dollars a month which shall be deducted from his salary or wages by the city controller from the payroll for the last half of each month, and paid into the fund.