

case of a person who is a wholesale dealer in cheese. "Receipts" shall exclude the cost of the commodity at its source in the case of a person who is a wholesale dealer in tobacco and tobacco products, and is a duly appointed cigarette stamp affixing agent under the act of July 8, 1957 (P. L. 594), known as the "Pennsylvania Cigarette Tax Act of 1957."

The provisions of this amendatory act which refer to the computation of receipts by wholesale dealers in tobacco and tobacco products, dressed poultry, rough or planed lumber, cotton spun yarn, cheese and grain are hereby made retroactive to January 1, 1950. No refunds of taxes, interest or penalties paid prior to the date of the enactment of this act shall be made as a result of the amendments herein contained.

APPROVED—The 30th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 760

AN ACT

Amending the act of June 27, 1947 (P. L. 1046), entitled "An act providing for equalization of assessed valuations of real property throughout the Commonwealth for use in determining the amount and allocation of Commonwealth subsidies to school districts; creating a State Tax Equalization Board; and prescribing its powers and duties; imposing duties on certain local officers, agents, boards, commissions and departments; and making an appropriation," eliminating the provision making the decision of the board final, requiring the board to make a written finding of fact and providing for biennial certification of market values in odd numbered years, and further regulating appeals and certifications.

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

Section 1. Clause (3) of section 7 and section 13, act of June 27, 1947 (P. L. 1046), entitled "An act providing for equalization of assessed valuations of real property throughout the Commonwealth for use in determining the amount and allocation of Commonwealth subsidies to school districts; creating a State Tax Equalization Board; and prescribing its powers and duties; imposing duties on certain local officers, agents, boards, commissions and departments; and making an *appropriation," are amended to read:

Section 7. General Powers and Duties of the Board.—The board shall have the power and its duties shall be—

* * * * *

* "appropriation" in original.

State Tax
Equalization
Board.

Clause (3),
section 7, and
section 13, act
of June 27,
1947, P. L. 1046,
amended.

(3) To certify to the Superintendent of Public Instruction, not later than the first day of July of each *odd numbered* year, a list of all school districts, showing the market value of taxable real property, and the assessed valuation for county tax purposes, and to furnish to the board of school directors of each school district as much of such information as pertains to such school district. *In even numbered years, the board shall certify only those changes in market values which result from properties going on or off the assessment rolls for school purposes.* The first lists shall be furnished not later than the first day of July, one thousand nine hundred forty-nine.

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Section 13. Objections by School Districts; Hearings; Basis for Future Valuations.—Any school district aggrieved by any finding or conclusion of the board affecting the amount of any Commonwealth subsidy payable to it, may, in writing, state its objections thereto, and shall thereupon be granted a hearing by the board at which *hearing the board shall submit evidence and the district shall have the right to submit evidence for the purpose of showing that the findings of the board are incorrect, and to present arguments to substantiate its contentions.* After carefully considering all evidence submitted and the arguments of the district *and based upon the same,* the board shall make such modifications and adjustments of its findings and computations as to it shall appear proper or it may dismiss the objections. In either event [the decision of the board shall be final] *the board shall make a written finding of fact based upon all the evidence submitted.* The valuations so adjusted shall form the basis upon which valuations for the purpose of determining the amounts of Commonwealth subsidies shall be determined as hereinafter provided.

Any school district for which the percentage of increase of market valuations exceeds ten (10) per centum over the previously certified market valuations, excluding additional properties theretofore not included on the county assessment rolls, may appeal within thirty (30) days from the final decision of the board to the Court of Common Pleas of Dauphin County on the issue of whether the decision of the board is arbitrary, capricious and an abuse of discretion. On such appeal, the court shall not hear the case de novo but shall hear arguments from both the school district and the board, receive such evidence and testimony as the court deems necessary for the purposes of such appeal, and make such decision in the matter as appears to it just and proper, either sustaining the adjudication of the board or reversing the adju-

dition of the board and remanding the proceeding to the board for further disposition. In accordance with the order of the court in any case where no objections are filed or no appeal is taken from the decision of the board, such decision of the board shall be final.

Section 2. Section 14 of the act is amended to read:

Section 14 of the act, amended.

Section 14. Annual Adjustments of Valuations.—On or before the first day of July, one thousand nine hundred forty-nine and on or before the first day of July of each *odd numbered* year thereafter, the board shall adjust the market value of real property in each school district to conform with such new data as may have been accumulated since the market values for the last preceding [year] *two years* were determined, and shall determine the percentage of such market value of the assessed valuation of all real property in the district on which county taxes for the then current year are levied. Such market values, percentages and adjustments shall be certified to the Superintendent of Public Instruction and the several school districts, as hereinbefore provided, with the same rights to school districts to hearings and determinations by the board.

Section 15 of the act, amended March 17, 1949, P. L. 311, further amended.

Section 3. Section 15 of the act, amended March 17, 1949 (P. L. 311), is amended to read:

Section 15. Determination and Apportionment of Commonwealth Subsidies.—As soon as possible each *odd numbered* year, after the final adjustment of values by the board, the board shall certify to the Superintendent of Public Instruction the market value of all real property in each school district in the Commonwealth. Beginning with payment to be made for the school year one thousand nine hundred forty-nine—one thousand nine hundred fifty, each school district's assessed valuation to be used for purposes of computing its standard reimbursement fraction shall be the market value of the taxable real property in the school district as finally adjusted and determined upon by the board, and not the assessed valuation for county tax purposes as now provided by law. Beginning with the year one thousand nine hundred forty-nine and every two (2) years thereafter, in place of the valuations now required by law to be used for such purposes, the market value of the real property in each school district, as finally adjusted and determined upon by the board, shall be used by the Superintendent of Public Instruction in ascertaining and determining the amount of funds required to meet payments to school districts and vocational school districts which become due and payable by law within the two fiscal years beginning June first, one thousand nine

hundred forty-nine and ending May thirty-first, one thousand nine hundred fifty-one, and each biennium thereafter, and to apportion and allot the same to and among the respective school districts.

APPROVED—The 30th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 761

AN ACT

Amending the act of June 1, 1959 (P. L. 350), entitled "An act relating to the retirement of public school employes; amending, revising, consolidating and changing the laws relating thereto," making technical changes and clarifying language.

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

Public School
Employes'
Retirement
Code of 1959.

Section 1. Subsection (7) of section 302, act of June 1, 1959 (P. L. 350), known as the "Public School Employes' Retirement Code of 1959," is amended to read:

Subsection (7),
section 302, act
of June 1, 1959,
P. L. 350,
amended.

Section 302. Members' Contributions on Account of Past Service.—

* * * * *

(7) Any school employe entitled to credit under the provisions of article II, section 210 shall pay into the fund his accumulated deductions as they were at the time of separation from service [within three (3) years after his return to service], such payment to be made in a lump sum or any actuarial equivalent approved by the retirement board.

Section 2. Subsection (2) of section 406 of the act, amended August 4, 1959 (P. L. 599), is amended to read:

Subsection (2),
section 406 of
the act, amended
August 4, 1959,
P. L. 599,
further amended.

Section 406. Death Benefits.—

* * * * *

(2) Any contributor who is entitled to a superannuation retirement allowance by reason of having reached superannuation retirement age or any member of Class T-A who has to his credit twenty-five (25) years of service as a member of such class or any contributor with credit for multiple service who has accumulated one hundred (100) voluntary withdrawal credits and who shall die while in school service before filing with the retirement board a written application for retirement as heretofore provided, or who, within ninety (90) days after the termination of his school service and prior to the date of his death, had not entered upon withdrawal