

this section 401 (4) and sections 301 (5) and 405 (5).

Section 3. Section 405 of the act is amended by adding a new subsection at the end thereof to read:

Section 405. Disability Allowances.—

* * *

(5) Any member of Class E or E.1, who by reason of physical or mental disability, shall become permanently incapacitated from performing his regular judicial functions or duties, and who shall hold himself in readiness to advise with his successor and his colleagues and perform such duties as may be imposed upon him as judge, special master, referee, auditor, or examiner, in such ways as he may reasonably be able to do, as assigned by the Chief Justice of the Supreme Court, may, irrespective of length of service or age, retire and elect to receive during a period of time equal to the unexpired portion of his term or until death, whichever first occurs, a sum equal to the salary he was receiving immediately prior to his retirement. During the period that he is receiving such benefits such member shall not be permitted to practice as an attorney and shall receive no additional compensation for performing any judicial duties except retirement benefits as provided herein. Upon expiration of the aforesaid period of time, such member shall be entitled to receive the benefits provided by the other provisions of this act, which he shall have earned by his service, including in the computation thereof the period of time during which he was receiving the benefits of this section 405 (5) and sections 301 (5) and 401 (4).

Section 4. This act shall take effect immediately.

APPROVED—The 5th day of October, A. D. 1967.

RAYMOND P. SHAFER

No. 156

AN ACT

HB 115

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating and changing the law relating thereto," changing the date for the reassessment of after built property in townships.

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

Section 1. Section 905.1, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481), and amended August 19, 1965 (P. L. 368), is amended to read:

Section 905.1. Additions and Revisions to Duplicates.—Whenever in any township, there is any construction of a building or buildings after [the township supervisors have prepared a duplicate of the assessment of township taxes] January first of any year and the building is not included in the tax duplicate of the township, the authority responsible for assessments in the township shall, upon the request of the township supervisors, direct the assessor in the township to inspect and reassess, subject to the right of appeal and adjustment provided by the act of Assembly under which assessments are made, all taxable property in the township to which major improvements have been made after [the original duplicates were prepared,] January first of any year and to give notice of such re-

assessments within ten days to the authority responsible for assessments, the township and the property owner: Provided, That in the case of new construction of single and multiple dwellings for residential purposes, no increased valuation or assessment shall be made when new construction of single and multiple dwellings for residential purposes occurs until there has been a conveyance to a bona fide purchaser, or the premises have been occupied, whichever is the earlier to occur. In no event shall such postponement of increased valuation or assessment extend beyond the date on which the next annual tax duplicate is completed. In the period between the preparation of a duplicate of the assessment of township taxes and the completion of the next annual tax duplicate, reassessment of newly constructed multiple dwellings which have been conveyed to bona fide purchasers or which have been occupied, may be made not oftener than twice, at times designated by the authority responsible for assessments in the township. The assessment of any multiple dwelling because of occupancy shall be upon such proportion which the occupied portion of the multiple dwelling bears to the entire multiple dwelling at the time of the reassessment. The property shall then be added to the duplicate and shall be taxable for township purposes at the reassessed valuation for that proportionate part of the fiscal year of the township remaining after the property was improved. Any improvement made during the month shall be computed as having been made on the first of the month. A certified copy of the additions or revisions to the duplicate shall be furnished by the township supervisors to the township tax collector, together with their warrant for collection of the same, and within ten days thereafter, the township tax collector shall notify the owner of the property of

the taxes due the township.

Whenever an assessment is made for a portion of a year as above provided, the same shall be added to the duplicate of the following or succeeding year unless the value of the improvements has already been included in said duplicate.

APPROVED—The 9th day of October, A. D. 1967.

RAYMOND P. SHAFER

—
No. 157

AN ACT

HB 174

Amending the act of July 28, 1953 (P. L. 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," making an editorial correction and authorizing appropriations to Daughters of Union Veterans of the Civil War to aid in defraying the expenses of Memorial Day and Veterans' Day.

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

Section 1. Section 2121, act of July 28, 1953 (P. L. 723), known as the "Second Class County Code," amended June 19, 1961 (P. L. 461), is amended to read:

Section 2121. Appropriations to Veterans' Organizations for Expenses of Memorial Day and Veterans' Day.—(a) The board of commissioners may appropriate, annually, to each camp of the United Spanish War Veterans, and to each post of the American Legion, and to each post of the Veterans of Foreign Wars, and to each post of the American War Veterans of World War II (AMVETS), and to each detachment of the Marine Corps League, and to each Naval Association, and to each post of the Grand Army of the Republic, and to each post of the Italian American War Veterans of the United States, Incorporated, and to each post of the Disabled American Veterans of the World War, and to each organization of American Gold Star Mothers, and to each organization of ex-service men incorporated under the act of April twenty-ninth, one thousand eight hundred and seventy-four (Pamphlet Laws 73), and the supplements thereto, in the county, a sum not to exceed three hundred dollars (\$300), to aid in defraying the expenses of Memorial Day and [Armistice] Veterans' Day.

(b) Where the Grand Army of the Republic has ceased to exist or