

in a suit for the recovery of said mercantile license tax to set up as a defense either that he is not a vendor of or dealer in goods, wares, and merchandise, or any other ground of defense which might have been heard and determined either by the said county treasurer and mercantile appraiser, board of appraisers, or the court of common pleas on appeal, as aforesaid.

**Repeal.**

Section 5 of act of March 24, 1824 (P. L. 32).

Section 6 of act of April 7, 1830 (P. L. 387).

Other acts inconsistent.

Section 5. Section five of the act, approved March twenty-fourth, one thousand eight hundred and twenty-four (Pamphlet Laws, thirty-two), entitled "A supplement to the act entitled 'An act laying a duty on the retailers of foreign merchandise,'" and

Section six of the act, approved April seventh, one thousand eight hundred and thirty (Pamphlet Laws, three hundred eighty-seven), entitled "An act graduating the duties upon wholesale dealers and retailers of merchandise, and prescribing the mode of issuing licenses and collecting said duties," are hereby repealed, and all other acts or parts of acts inconsistent herewith are hereby repealed.

APPROVED—The 30th day of April, A. D. 1925.

GIFFORD PINCHOT.

No. 225.

AN ACT

To further amend clause nineteen, section one thousand two hundred and ten of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," changing the valuation per teacher in school districts of the fourth class.

**Public schools.**

Clause 19, section 1210 of act of May 18, 1911 (P. L. 309), added by section 1 of act of April 28, 1921 (P. L. 328), as amended by act of May 2, 1923 (P. L. 328), further amended.

Section 1. Be it enacted, &c., That clause nineteen, section one thousand two hundred and ten of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," which was added by section one of the act, approved the twenty-eighth day

of April, one thousand nine hundred and twenty-one (Pamphlet Laws, three hundred twenty-eight), entitled "An act to amend section one thousand two hundred ten as amended, and section one thousand one hundred three, and section five hundred twenty-four as amended, of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith'; and repealing section one thousand two hundred twelve thereof," and which was last amended by section one of the act, approved the twenty-second day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, three hundred twenty-eight), entitled "An act to further amend section one thousand two hundred ten, as amended, of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith,'" is hereby further amended to read as follows:

Nineteen. Of the salaries herein provided for teachers, supervisors, principals and all other members of the teaching and supervisory staff in the public schools of the Commonwealth, except part time and night school teachers, the Commonwealth shall pay, for the biennium year beginning June first, one thousand nine hundred and twenty-three, and each biennium year thereafter, to such school districts as comply with the laws governing the public schools of the Commonwealth, for each of said persons employed therein, as shown by the certificate herein required to be filed with the Superintendent of Public Instruction in the November immediately preceding any such biennium year, as follows: In school districts of the first class, for each member of the teaching and supervisory staff, twenty-five per centum (25%) of the annual minimum salary prescribed herein for elementary teachers in such districts; in school districts of the second and third class, for each member of the teaching and supervisory staff, thirty-five per centum (35%)

Share of teachers' salaries to be paid by State.

of the annual minimum salary prescribed herein for elementary teachers in such districts; in school districts of the fourth class, for each member of the teaching [and] supervisory staff, fifty per centum (50%) of the annual minimum salary prescribed herein for teachers in such districts: Provided, That the amount paid by the Commonwealth to a school district in any of the foregoing classes, which has a true valuation per teacher of assessable property of fifty thousand dollars (\$50,000) or less, shall be seventy-five per centum (75%) of the annual minimum salary prescribed herein for elementary teachers in such districts; and that the amount paid to a school district in any of the foregoing classes, which has a true valuation per teacher of assessable property of more than fifty thousand dollars (\$50,000) and not more than one hundred thousand dollars (\$100,000), shall be sixty per centum (60%) of the annual minimum salary prescribed herein for elementary teachers in such districts: Provided, That where any member of the teaching or supervisory staff receives less salary than the minimum salary prescribed by the foregoing salary schedule for the class of district in which he is teaching, there shall be paid to the district a corresponding per centum of the salary paid to such person: And provided further, That wherever payment is made upon the salary of any member of the teaching or supervisory staff from Federal or other State funds, such amounts shall be, to the extent thereof, in lieu of the payment provided herein for such person: Provided further, That the Superintendent of Public Instruction shall annually apportion to each fourth class school district the sum of two hundred dollars (\$200) for each school permanently closed or discontinued in such district since nineteen hundred eleven or which may hereafter be permanently closed or discontinued. The true valuation per teacher for each district shall be determined by the State Council of Education, on data and material submitted by the officers of such district in the annual report to the Superintendent of Public Instruction. It shall be found by dividing the true valuation of the district by the number of full time teachers, which number shall include all teachers, principals, supervisors, and superintendents employed in the vocational and non-vocational schools of the district for the year covered by such report; *which number in districts of the fourth class shall also include one teacher for each teacher who at the time of the closing of any school in such district subsequent to June first, one thousand nine hundred and twenty-three, not since reopened, was employed in such school.* The true valuation of the taxable property of each school district shall be obtained

Proviso.

Proviso.

Proviso.

Proviso.

Determination of value per teacher.

Determination of taxable property.

by dividing the amount of the assessed valuation certified in the annual report of the district for the school year ending June thirtieth, one thousand nine hundred and twenty-two, and every second year thereafter, by the average rate of assessment certified in such annual reports for the three years immediately preceding the date on which such true valuation is determined. For the two fiscal years beginning on June first, one thousand nine hundred and twenty-three, and ending on May thirty-first, one thousand nine hundred and twenty-five, such true valuation of the district shall be determined during the month of June, one thousand nine hundred and twenty-three, on the data and material available in the report filed with the Superintendent of Public Instruction on August first, one thousand nine hundred and twenty-two. The true valuation of each school district for the two fiscal years beginning on June first, one thousand nine hundred and twenty-five, and ending May thirty-first, one thousand nine hundred and twenty-seven, and for each biennium thereafter, shall be determined during the month of October, one thousand nine hundred and twenty-four, and in the month of October of every second year hereafter. The State Council of Education is hereby given full power and authority to make such investigations, to take such action, and to institute such proceedings, as may be necessary to determine any of the questions that may be raised in the determination and adjustment of the aforesaid true valuations, and the decisions which such council reaches in such questions shall be final and conclusive.

When determination to be made.

Power to investigate.

APPROVED—The 30th day of April, A. D. 1925.

GIFFORD PINCHOT.