

value of said stock so appraised as aforesaid shall not be paid within thirty days after said award shall have been confirmed by the court, the damages so found and confirmed shall be a judgment against said corporation and may be collected as other judgments in said court are by law recoverable.

Damages found to be a judgment.

Section 3. All other acts or parts of acts inconsistent herewith are hereby repealed.

Repeal.

APPROVED—The 13th day of May, A. D. 1925.

GIFFORD PINCHOT.

No. 369.

AN ACT

To further amend paragraph nineteen and paragraph twenty-one of section one thousand two hundred and ten 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," to provide payments for teachers added and for schools closed in the second year of the biennium.

Section 1. Be it enacted, &c., That paragraph nineteen of section one thousand two hundred and ten 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," as amended by an act, approved the tenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, nine hundred and ten), entitled "An act to further amend section one thousand two hundred ten, and to repeal sections one thousand two hundred eleven, one thousand two hundred thirteen, and two thousand eight hundred and five 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

Public school system.

Teachers' salaries.

Paragraph 19 of section 1210 of act of May 18, 1911 (P. L. 309), further amended.

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 making an appropriation," and as amended by an 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," as amended by an act, approved the twenty-third day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, three hundred and 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 amended to read as follows:

Payment of salaries.

Commonwealth's share.

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%) 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: *And provided further, That in addition to the payments herein provided on account of members of the teaching and supervisory staff employed in any school district, and on account of schools permanently closed or discontinued in any district, each district shall receive its proportionate share of the minimum salaries required to be paid to such additional members of the teaching and supervisory staff as may have been employed subsequent to the certificate to the Superintendent of Public Instruction in the November previous to the biennium year, and its apportionment as herein provided for additional schools permanently closed or discontinued*

Proviso.

Proviso.

Proviso.

Proviso.

Proviso.

Payment for teachers added and for schools discontinued.

- Payment.** *subsequent to such certificate. Payments required by this proviso shall be made after certificate to the Superintendent of Public Instruction in the November of the biennium year in connection with and in addition to the first quarterly payment of the following biennium, as hereinafter provided.*
- Determination of value per teacher.** 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. The true valuation of the taxable property of each school district shall be obtained 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.
- Determination of value of taxable property.**
- When determination to be made.**
- Investigations.**
- Decisions to be final.**
- Paragraph 21 further amended.** Section 2. That paragraph twenty-one of said section one thousand two hundred and ten of said act as amended be hereby amended to read as follows:

Twenty-one. The Superintendent of Public Instruction shall ascertain and determine the amount of funds required to meet each of the four payments to school districts which become due and payable within the two fiscal years beginning June first, one thousand nine hundred and twenty-three, and ending on May thirty-first, one thousand nine hundred and twenty-five, and each biennium thereafter, on the data and material contained in the certificates which school districts are required by law to file with the said superintendent on November first immediately preceding the beginning of each biennium, and the said superintendent shall also apportion and allot the same to and among the respective districts; Provided, That the amount paid to any school district within any biennium shall [in no case exceed an amount] *be* computed on the data and information contained in the [certificate] *certificates* required to be filed [in the November immediately preceding such biennium] *on the first day of November of each year, as herein provided. In no case shall the amount paid to any school district exceed the amounts computed on such data.*

Determination of amount due districts.

Shall apportion and allot amounts to districts.

Proviso.

APPROVED—The 13th day of May, A. D. 1925.

GIFFORD PINCHOT.

No. 370.

### A JOINT RESOLUTION

Providing for the continuation of the commission appointed in accordance with the provisions of a joint resolution, approved the fourteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, seven hundred fifty), entitled "A joint resolution constituting a commission to examine the tax laws of the Commonwealth and of other States and countries, and to prepare and submit bills to carry into effect its recommendations; prescribing the powers and duties of said commission and making an appropriation," and making an appropriation.

Section 1. Be it enacted, &c., That the commission appointed in accordance with a joint resolution, approved the fourteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, seven hundred fifty), entitled "A joint resolution constituting a commission to examine the tax laws of the Commonwealth and of other States and countries, and to prepare and submit bills to carry into effect its recommendations; prescribing the powers and duties of said commission; and making an appropriation," is hereby continued for a further period of two years.

Continuation of commission to examine tax laws.