of May, one thousand nine hundred forty-nine (Pamphlet Laws 1848), is hereby further amended to read as follows:

Section 7. The said board shall, before the fifteenth day of September, examine and revise the said annual assessments and valuations, increasing or decreasing the same as in their judgment may seem proper, and shall add thereto and assess such property or persons taxable upon occupations as may have been omitted, and may also add thereto the names of any persons subject to a school per capita tax or poll tax as may have been omitted.

Board for assessment and revi-sion of taxes to examine and revise annual assessments and valuations.

The board shall, before the first day of October, prepare an assessment roll or list of persons and property subject to local taxation, together with the value placed upon each person and each parcel or tract of real property [and the personal property of each person]. The board shall at the same time prepare a list of all property exempted by law from taxation.

Said board to prepare an assessment roll or list of persons and property subject to local taxation, etc.

Approved—The 19th day of July, A. D. 1951.

JOHN S. FINE

## No. 241

## AN ACT

To further amend sections 4 and 5 of the act, approved the twenty-eighth day of May, one thousand nine hundred fifteen (Pamphlet Laws 596), entitled "An act requiring cities of the second class to establish a pension fund for employes of said cities, and regulating the administration and the payment of such pensions," by increasing the amount of pension in certain cases, increasing the contributions required from certain employes, and establishing certain minimum and maximum pensions.

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

Section 1. Sections 4 and 5 of the act, approved the twenty-eighth day of May, one thousand nine hundred fifteen (Pamphlet Laws 596), entitled "An act requiring cities of the second class to establish a pension fund for employes of said cities, and regulating the administration and the payment of such pensions," as last amended by the act, approved the fourteenth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1361), are hereby further amended to read as follows:

Section 4. (a) During the lifetime of the said person, Amount of he or she shall be entitled to receive a pension from the

Pension fund: Cities of second class.

Sections 4 and 5, act of May 28, 1915, P. L. 596, as last amended by act of May 14, 1949, P. L. 1361, further amended.

Proviso.

Where employedismissed for reasons other than misconduct, after having served for 15 years or more but less than 20 years.

Where employe is dismissed or voluntarily retires after 20 years of service.

Proviso.

fund set aside for the purpose, fifty per centum of the amount which would constitute the average rate of pay at which he or she was employed during the last five years of his or her employment by the said city. Said pension shall be paid in monthly payments: Provided, That if any pension be granted to a person who has not been a contributor to the pension fund as herein provided, during a period of twenty years, such person shall be required to pay unto the board of pensions monthly an amount equal to [not less than two nor more than four per centum of his or her pension] such amount as he or she would have been required to contribute had he or she contributed during such period as required by this act, until such time as his or her contribution shall have extended during a period of Should any person be dismissed, for twenty years. reasons other than misconduct, after having served as an employe for fifteen years or more but less than twenty years, such employe shall have the right to elect to keep in the fund all contributions heretofore made to the fund, and to continue making monthly payments to such fund in an amount equal to the amount last due and paid monthly while an employe. payments continue until the former employe has contributed to the fund for a total of at least twenty years, or until reaching the age of retirement, whichever is the longer, such person shall be entitled to receive a pension proportional to the pension which would have been received had the employe completed twenty years of service prior to dismissal, such proportion to be computed on the ratio which the employe's actual time of service in months bears to twenty years. Should any person so employed, after twenty years of service, be dismissed, voluntarily retire, or be in any manner deprived of his or her position or employment before attaining the age fixed for retirement by this act, upon continuing a monthly payment to the fund equal to the last amount due and paid monthly while in active service, said person shall be entitled to the pension above mentioned, notwithstanding he or she has not attained the age for retirement at the time of his or her separation from the service of such city; but said pension shall not commence until he or she has attained such age: Provided, That any employe, who has heretofore or shall hereafter be dismissed, voluntarily retire or be in any manner deprived of his or her position or employment, and who has been in the service of the city for a period of twenty-five (25) years or more, and who has made payments into the pension fund for a period of twenty (20) years or more, and who has reached the age of fifty (50) years shall, upon application to the board of pensions, receive the pension or compensation fixed by this act, during the remainder of his or her life. Should any employe, however, become totally and permanently disabled after fifteen years of service, he or she shall be entitled to the said pension: Provided, That if any employe who has served less than fifteen years becomes totally and permanently disabled by reason of injury sustained in the actual performance of duty, such employe shall be entitled to the said pension. Proof of total and permanent disability shall consist of the sworn statement of three practicing physicians, designated by the board, that the employe is in a permanent condition of health which would totally disable him or her from performing the duties of his or her position or office. Once a year the board of pensions may require a disability pensioner to undergo a medical examination by three physicians appointed by the board, and should such physicians thereupon report and certify to the board that such beneficiary is no longer incapacitated and should the pension board concur in such report the pension to such beneficiary shall be discontinued.

(b) The pension paid to any [one] employe pensioned prior to the first day of June, one thousand nine hundred fifty-one, shall not be less than [eighty] one hundred dollars nor exceed one hundred and twenty-five dollars per month and shall not be computed on rate of pay in excess of two hundred and fifty dollars per month. The pension paid to any employe pensioned after the first day of June, one thousand nine hundred fifty-one, shall not be less than one hundred dollars nor exceed one hundred seventy-five dollars per month and shall not be computed on rate of pay in excess of three hundred fifty dollars per month.

(c) Any employe who is a member of the pension fund on the first day of June, one thousand nine hundred fifty-one, and who shall retire or be pensioned thereafter, and whose average salary for the last five years of his or her employment by the said city has been two hundred dollars a month or more but less than two hundred and fifty dollars per month, shall have his or her pension computed on fifty-five per centum of his or her average salary during the aforesaid five-year period of time: And provided further, That any employe who is a member of the pension fund on the first day of June, one thousand nine hundred fifty-one, and who shall retire or be pensioned thereafter, whose average salary during the last five years of his or her employment with the said city has been two hundred and fifty dollars per month or more, shall receive a pension of not less than one hundred thirty-seven

Where employe who has served less than 15 years becomes totally and permanently disabled.

Proviso.

Proof of total and permanent disability.

Annual medical examination.

Amount of pension payment to employes pensioned prior to June 1, 1951.

Amount of pension payment to employes pensioned after June 1, 1951.

Computation of pension payment to employes who are members of fund on June 1, 1951, and who shall retire or be pensioned thereafter.

Further proviso.

Persons entitled to receive payment upon death of pensioner.

dollars and fifty cents per month. In the event of the death of any person receiving a pension under this act, there shall be paid to such person or persons as he or she shall have designated in writing and filed with the board of pensions as his or her beneficiary or to his or her estate a lump sum representing the difference, if any, between the total contributions paid into the pension fund by him or her as an employe and the total pension payments received by him or her during his or her lifetime, but such lump sum shall be paid only when such total contributions exceed the total pension payments made.

Employes to make monthly payments into pension fund.

Section 5. The city employes shall, after the passage of this act, pay unto the board of pensions monthly an amount equal to not less than two nor more than four per centum of their monthly salaries or wages, as fixed by the board of pensions; in no event, however, paying at a rate greater than [twelve] fourteen dollars per month, which shall be applied to the purposes of this act. Payment of the monthly amount or contribution herein mentioned shall cease and be discontinued at the time the beneficiary received the pension herein provided if such beneficiary has so contributed to the pension fund during a period of twenty years. If at the time the beneficiary received the pension herein provided he or she shall not have been a contributor to the pension fund during a period of twenty years, such person shall be required to pay unto the board of pensions an amount equal to [not less than two nor more than four per centum of his or her monthly pension] such amount as he or she would have been required to contribute had he or she contributed during such period as required by this act, until such time as his or her contributions shall have extended during a period of twenty years. If, for any cause, an employe contributing to the pension fund shall cease to be an employe of any such cities of the second class before said employe becomes entitled to the pension conferred by this act, the total amount of the contributions paid unto the pension fund by such employe shall be refunded to him or her in full without interest unless he or she has less than full pension rights under the provisions of section four of this act, and elects at once to exercise such rights by keeping such contributions in the fund and making such further payments as may be required: Provided, however, If any such employe shall have returned to him or her the amount contributed, as aforesaid, and shall afterwards reenter the employ of such city, said employe shall not be entitled to the pension designated until twenty years after said reemployment, unless he or she shall return to the

Where employment ceases before employe becomes entitled to pension.

Proviso.

pension fund the amount withdrawn; in which event the period of twenty years shall be computed from the time the said employe first entered the service of said city. In the event of the death of any such employe before the said employe becomes entitled to the pension aforesaid, the said total amount of contributions aforesaid shall be paid over to such person or persons as he or she shall have designated in writing and filed with the board of pensions as his or her beneficiary or to his

or her estate. Section 2. The increases in pension payments provided by this amending act shall be deemed cost-ofliving increases and shall not be construed as a permanent and binding obligation of the pension fund which will, in perpetuity, entitle present and future beneficiaries under the fund to secure pension payment predicated upon such increases. Such increased pension such increased payment shall be subject to revision by the General Assembly in the event of a decline or a rise in the cost of living. In no event, however, shall any decrease in

in effect prior to the effective date of this amending act. Section 3. The provisions of this act shall become effective immediately upon final enactment.

living costs result in decreasing the pension payments

Approved—The 19th day of July, A. D. 1951.

JOHN S. FINE

No. 242

AN ACT

To further amend subsection (b) of section 2 of the act, approved the twenty-ninth day of September, one thousand nine hundred thirty-eight (Pamphlet Laws 53), entitled, as amended, "An act relating to institutions of counties, cities, wards, boroughs, townships, institution districts and other political subdivisions, for the care, maintenance, and treatment of mental patients; providing for the transfer to the Commonwealth for the care, maintenance and treatment of mental patients of such institutions, and all grounds, lands, buildings and personal property of such political subdivisions used for the care and maintenance of indigent persons connected with such mental institutions; providing for the management and operation or closing and abandonment thereof; and the maintenance of mental patients therein; including the collection of maintenance in certain cases; providing for the retransfer of certain property to counties; cities, wards, boroughs, townships, institution districts and other political subdivisions under certain circumstances; conferring and imposing upon the Governor, the Department of Welfare, the courts of common pleas and counties, cities, wards, boroughs, townships, institution districts and other political subdivisions certain powers and duties; prohibiting cities, counties, wards, boroughs, townships, institution districts and other political subdivisions from maintaining

Where employe dies before be-coming entitled to pension.

Increases in pension payments provided by this act deemed costof-living increases only.

pension payment subject to revision by General

Act effective immediately.