Further proviso: Where insurance payments for non-occupational illness or injury are made. within one year after the date of the most recent payment of compensation made prior to the filing of such petition: And provided further, That any payment made under an established plan or policy \*of insurance for the payment of benefits on account of non-occupational illness or injury shall not be considered to be payment in lieu of workmen's compensation, and such payment shall not toll the running of the Statute of Limitations.

Powers of board or referee. The board or referee to whom any such petition has been assigned may subpoena witnesses, hear evidence, make findings of fact, and award or disallow compensation, in the same manner and with the same effect and subject to the same right of appeal, as if such petition were an original claim petition.

Petition to terminate or modify to operate as a supersedeas: The filing of a petition to terminate or modify a compensation agreement or award as provided in this section shall operate as a supersedeas, and shall suspend the payment of compensation fixed in the agreement or by the award, in whole or to such extent as the facts alleged in the petition would, if proved, require.

Approved—The 29th day of September, A. D. 1951.

JOHN S. FINE

## No. 407 AN ACT

To further amend subsection C of section 1 of the act, approved the twenty-fifth day of June, one thousand nine hundred fortyseven (Pamphlet Laws 1145), entitled "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court." by temporarily excluding, under certain conditions, taxes imposed on real property transfers in certain school districts in determining tax limitations.

Taxation.

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

<sup>\* &</sup>quot;or" in original.

Section 1. Subsection C of section 1 of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect er to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," as last amended by the act, approved the ninth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 898), is hereby further amended to read as follows:

Subsection C of section 1, act of June 25, 1947. June 25, 1947, P. L. 1145, as last amended by act of May 9, 1949, P. L. 898, further amended.

Section 1.

C. Over-all Limit of Tax Revenues.—The aggregate over-all limit of amount of taxes imposed by enactment of an ordinance or resolution by any political subdivision under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying the total assessed valuation of real estate in such political subdivision at the time of the said enactment by ten (10) mills in cases of cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, and townships of the first class, and by fifteen (15) mills in cases of school districts of the second class, third class, and fourth class. In school districts of the third and fourth class, taxes imposed on sales involving the transfer of real property shall not be included in computing the aggregate amount of taxes for any fiscal year in which one hundred (100) or more new homes or other major improvements on real estate were constructed in the school district.

tax revenues.

The provisions of this amending act shall become effective immediately upon its final enactment and shall continue in effect until, but not including, the first Monday in July, one thousand nine hundred fifty-five.

immediately. Duration of act; temporary.

Taxes imposed

on real estate transfers in 3rd

and 4th class

certain conditions, in deter-

mining tax

limitations.

Act effective

school districts excluded, under

Approved—The 29th day of September, A. D. 1951.

JOHN S. FINE