

(b) In any appeal by a taxable from an action by the board, the board shall have the power and duty to present a prima facie case in support of its assessment, to cross-examine the taxable's witnesses, to discredit or impeach any evidence presented by the taxable, to prosecute or defend an appeal in any appellate court, and to take any other necessary steps to defend its valuation, assessment and assessment ratio.

APPROVED—The 15th day of July, A. D. 1968.

RAYMOND P. SHAFER.

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No. 165

AN ACT

SB 271

Amending the act of May 23, 1945 (P. L. 903), entitled "An act authorizing cities of the third class to establish an optional retirement system for officers and employes independently of any pension system or systems existing in such cities," removing the limitations on sums to be appropriated to the board and validating certain prior acts of council.

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

Section 1. Section 10, act of May 23, 1945 (P. L. 903), entitled "An act authorizing cities of the third class to establish an optional retirement system for officers and employes independently of any pension system or systems existing in such cities," amended July 27, 1959 (P. L. 568), is amended to read:

Section 10. The councils of the cities shall annually set aside, apportion and appropriate out of all taxes and income of such city unto the board, a sum sufficient to maintain the compensation due under this act [, not, however, to exceed in any one year an amount in excess of the proceeds of one-half of one mill on the assessed valuation of the city for city purposes. The council may exceed the limitations imposed by this section, if an] and any additional amount [is] deemed necessary, to provide sufficient funds for payments to widows of members retired on pension or killed in the service.

Section 2. All sums set aside, apportioned and appropriated by the council of any city for the purpose of this act, prior to the effective

date of this amending act, are hereby validated and confirmed irrespective of any limitation heretofore placed on the councils of cities in setting aside, apportioning and appropriating such sums.

Section 3. This act shall take effect immediately.

APPROVED—The 15th day of July, A. D. 1968.

RAYMOND P. SHAFER.

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No. 166

AN ACT

SB 984

Amending the act of July 3, 1947 (P. L. 1242), entitled "An act relating to police and firemen's pension funds in cities of the second class A, and directing such cities to appropriate certain moneys thereto, and requiring reports and audits," providing for additional appropriations and payments to police and firemen's pension funds in order to extend credit for certain military service in the armed forces of the United States.

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

Section 1. Section 1, act of July 3, 1947 (P. L. 1242), entitled "An act relating to police and firemen's pension funds in cities of the second class A, and directing such cities to appropriate certain moneys thereto, and requiring reports and audits," amended September 21, 1959 (P. L. 918), is amended to read:

Section 1. There shall be paid over, as hereinafter provided, to the organization or association constituting and having in charge the distribution of police and firemen's pension funds in every city of the second class A, three per centum (3%) of all city taxes collected by the city, other than taxes levied to pay interest on or to extinguish the debt of the city, or any part thereof, to be divided equally between the police and firemen's association or organization. In addition to the three per centum (3%) of city taxes required to be paid pursuant to this section, moneys shall be appropriated by cities of the second class A to organizations and associations distributing police and firemen's pension funds, whenever necessary to enable the organizations or associations to pay the amounts of minimum pensions prescribed by act of Assembly, pursuant to section 11 of article III. of the Constitution of Pennsylvania. In addition to the above payments and appropriations, moneys may be appropriated by cities of the second class A to organizations and associations distributing police and firemen's pension funds, whenever necessary, to entitle any policeman or fire-