No. 311

## AN ACT

HB 2006

Amending the act of June 26, 1931 (P.L.1379), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," regulating pension and retirement rights of certain former city employes who become employes in the office of the county assessor.

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

Section 1. The act of June 26, 1931 (P.L.1379), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties, abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," is amended by adding a section to read:

Section 19.2. Whenever a city of the third class elects to accept the provisions of this act, all former city employes in the office of the city assessor who are employed in the office of the county assessor and who are members of the city's pension or retirement system may, notwithstanding the provisions of section 10, act of August 31, 1971 (Act No. 96), known as the "County Pension Law" relating to compulsory membership, file an election in writing with the county commissioners and the city pension board within one year after they become county employes, to retain their membership in the city pension or retirement system. The county shall deduct from the employes' salaries the amounts of their contributions to the pension or retirement system of the city and pay such deductions to the city pension or retirement system. A member who files an election as herein provided may not thereafter elect to become a member of the county's retirement system and shall continue

to remain a member of the city pension or retirement system until retirement.

Section 2. This act shall take effect immediately.

APPROVED—The 6th day of December, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 311.

Secretary of the Commonwealth

C. NE Laver Tusker