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LEGISLATURE OF PENNSYLVANIA.

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FILE OF THE HOUSE OF REPRESENTATIVES.

No. **885** Session of  
1919.

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INTRODUCED BY MR. JONES, MARCH 11, 1919.

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REFERRED TO COMMITTEE ON COUNTIES AND TOWNSHIPS,  
MARCH 11, 1919.

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**AN ACT**

Relating to assessments for State county borough township school and poor purposes in counties having a population of less than one hundred and fifty thousand inhabitants creating a Board of County Assessors providing for their nomination and election and the filling of vacancies in such office prescribing their powers and duties fixing their salaries providing for the appointment of clerks to the board and for their salaries abolishing triennial assessments and establishing a system of quadriennial assessments imposing certain powers and duties upon county commissioners abolishing the office of borough ward and township assessor as the same relates to the assessment of property for taxation purposes and providing penalties

1                   BOARD OF COUNTY ASSESSORS

2       Section 1 *Be it enacted by the Senate and House of Repre-*  
3 *sentatives of the Commonwealth of Pennsylvania in General Assembly*  
4 *met and it is hereby enacted by the authority of the same That*  
5 in each county of this Commonwealth having a population  
6 of less than one hundred and fifty thousand inhabitants  
7 there is hereby created a Board of County Assessors The  
8 Board of County Assessors shall be composed of three  
9 persons to be styled County Assessors No person shall be  
10 eligible to hold the office of County Assessor unless he  
11 is a citizen of the Commonwealth and a qualified elector  
12 of the county

13                   ELECTION OF COUNTY ASSESSORS

14       Section 2 At the municipal election in the year one  
15 thousand nine hundred and nineteen and every fourth year  
16 thereafter there shall be elected in each of said counties  
17 three County Assessors At said elections each elector shall  
18 vote for no more than two candidates The three persons  
19 having the highest number of votes from among all of  
20 the candidates for such office shall be elected The per-  
21 sons elected shall hold their offices for terms of four  
22 years each from the first Monday of January next follow-  
23 ing their election and until their successors are duly elected  
24 and qualified

25                   NOMINATIONS

26       Section 3 County Assessors shall be nominated on party  
27 tickets at party primaries in the same manner and under  
28 the same conditions as county commissioners are now  
29 nominated

### OATH OF OFFICE

1  
2 Section 4 Every County Assessor whether elected or ap-  
3 pointed shall before he enters upon the duties of his  
4 office take and subscribe to the oath of office prescribed  
5 by article seven of the Constitution which oath shall be  
6 filed in the office of the clerk of the Court of Quarter  
7 Sessions of the county

### VACANCIES

8  
9 Section 5 Any vacancy in the office of County Assessor  
10 happening by death resignation removal from the county or  
11 in any other manner, shall be filled by appointment for  
12 the unexpired term by the judges of the Court of Com-  
13 mon Pleas of the county Any person appointed to fill  
14 a vacancy shall be a member of the same political  
15 party as and shall have voted for the person whose  
16 place is to be filled

### OFFICE OF ASSESSOR FOR VALUATION PURPOSES

### ABOLISHED

17  
18  
19 Section 6 After the first Monday of January one thousand  
20 nine hundred and twenty the office of ward borough and  
21 township assessor as now existing in the counties coming  
22 within the provisions of this act is hereby abolished in  
23 so far as respects the assessment and valuation of prop-  
24 erty and occupations taxable for State county borough town-  
25 ship school and poor purposes

### SALARIES

26  
27 Section 7 Each County Assessor shall receive an an-  
28 nual salary which is hereby fixed as follows

29 (a) In counties having a population of less than

1 twenty thousand inhabitants five hundred dollars (\$500)

2 (b) In counties having a population of twenty thou-  
3 sand inhabitants or more but less than fifty thousand  
4 seven hundred and fifty dollars (\$750)

5 (c) In counties having a population of fifty thou-  
6 sand inhabitants or more but less than seventy-five thou-  
7 sand one thousand two hundred dollars (\$1,200)

8 (d) In counties having a population of seventy-five  
9 thousand inhabitants or more but less than one hundred  
10 thousand one thousand five hundred dollars (\$1,500) and

11 (e) In counties having a population of one hundred  
12 thousand inhabitants or more but less than one hundred  
13 and fifty thousand three thousand dollars (\$3,000)

14 The population of counties for the purposes of this  
15 section shall be ascertained from time to time by refer-  
16 ence to the next preceding decennial census of the United  
17 States

18 The salaries of the County Assessors shall be paid  
19 by the several counties from their respective county treas-  
20 uries in monthly instalments and in the usual manner  
21 In addition to his salary each county assessor shall when  
22 performing duties away from the county seat be allowed  
23 his actual expenses necessarily incurred in the discharge  
24 of the duties of his office including hotel expenses and  
25 mileage at the prevailing rate

#### 26 ORGANIZATION OF BOARD MEETINGS. QUORUM

27 Section 8 The County Assessors shall meet on the  
28 first Monday of January of the year following their elec-  
29 tion and every fourth year thereafter and shall immedi-

1 ately organize as a board of County Assessors by the  
2 election of a president Failure of the County Assessors  
3 to organize as a board for a space of thirty days  
4 from the date fixed by this section for such purposes  
5 shall be cause sufficient for forfeiture of and removal from  
6 office and jurisdiction is hereby conferred upon the courts  
7 of Common Pleas to entertain proceedings in quo war-  
8 ranto for such purposes in the manner now provided by  
9 law Stated meetings of the board shall be held at such  
10 times as the public business may require and as may  
11 be agreed upon by the board two members of the board  
12 shall constitute a quorum for the transaction of all busi-  
13 ness

#### 14 EMPLOYES SALARIES

15 Section 9 The board of County Assessors shall appoint  
16 a chief clerk and such additional clerks as they may  
17 deem necessary The necessity of the employment of addi-  
18 tional clerks shall be subject to approval by the county commis-  
19 sioners The chief clerk and the additional clerks shall receive  
20 such salaries as shall be fixed by the county commis-  
21 sioner which salaries shall be paid by the county from  
22 the county treasury in the usual manner

#### 23 OFFICE SUPPLIES

24 Section 10 The office of the Board of County As-  
25 sessors shall be kept at the county seat in the court  
26 house or such other place as may be provided by the

1 county commissioners The county commissioners shall furnish  
 2 at the expense of the county to the Board of County  
 3 Assessors all books records and supplies necessary in the  
 4 transaction of their business

#### 5 RECORDS

6 Section 11 All records of the Board of County As-  
 7 sessors shall be kept in the office of the board and  
 8 shall be public records open to the inspection of the  
 9 public during business hours

#### 10 PROPERTY SUBJECT TO ASSESSMENT AND TAXATION

11 Section 12 All property of whatsoever kind within the  
 12 respective cities boroughs towns townships and districts of  
 13 the counties coming within the provisions of this act and  
 14 all occupations taxable under existing laws for State county  
 15 borough township school and poor purposes shall remain  
 16 taxable for State county borough township school and poor  
 17 purposes in the counties coming within the provisions of  
 18 this act in the manner now provided by law and it  
 19 shall be the duty of the Board of County Assessors to  
 20 rate value and assess all such property and occupations  
 21 for the purposes of State county borough township school  
 22 and poor taxation in the manner hereinafter provided

#### 23 QUADRIENNIAL ASSESSMENTS ESTABLISHED

24 Section 13 In the counties coming within the provi-  
 25 sions of this act the present system of triennial assess-  
 26 ments is hereby abolished and in lieu thereof a system  
 27 of quadriennial assessments beginning in the year one thou-  
 28 sand nine hundred and twenty-one is established

1                   **UNIFORM STANDARDS OF VALUATION**

2           Section 14 The Board of County Assessors shall pre-  
3 viously to each quadriennial assessment meet with the  
4 county commissioners on a day to be appointed by the  
5 county commissioners and shall with the county commis-  
6 sioners adopt a uniform standard to ascertain the actual  
7 value of all property made taxable by existing laws taking  
8 into consideration improvements proximity to market and  
9 other advantages of situation so that the same relative  
10 valuation may be observed in every city borough town  
11 township and district of the county They shall also agree  
12 upon and fix a uniform rate of valuation for all offices  
13 posts of profit professions trades and occupations made  
14 taxable under existing laws having due regard to the  
15 profits arising therefrom

16                   **COMMISSIONERS' RECORD OF REAL ESTATE TRANSFERS**

17           Section 15 The county commissioners shall previously to  
18 each quadriennial and other assessment transmit to the  
19 Board of County Assessors a statement of all deeds and  
20 conveyance of real estate as filed in their office under  
21 the provisions of the Act of April thirteenth one thous-  
22 and nine hundred and eleven (Pamphlet Laws page sixty-  
23 two) entitled "An act to provide for the registration of  
24 conveyances of real estate in all counties of this Com-  
25 monwealth with a population not to exceed four hundred  
26 thousand in order to facilitate the assessment of taxes  
27 therein in the name of the owner of said real estate  
28 and to ascertain the value of such real estate and pro-  
29 viding compensation to the recorder of deeds of such

1 counties for making reports thereof" and the Board of  
2 County Assessors shall assess such real estate in the  
3 names of the owners as shown in such statement unless  
4 to their personal knowledge there has been a change in  
5 ownership since such statement was filed in the county  
6 commissioners' office by the recorder of deeds

#### 7 PRECEPTS FOR QUADRIENNIAL ASSESSMENTS

8 Section 16 The county commissioners shall issue their  
9 precepts for the quadriennial assessment of property to  
10 the Board of County Assessors on or before the second  
11 Monday of September one thousand nine hundred and  
12 twenty-one and quadriennially thereafter

#### 13 QUADRIENNIAL ASSESSMENTS

14 Section 17 In making quadriennial assessments the  
15 Board of County Assessors shall assess rate and value  
16 in accordance with the uniform standard adopted all ob-  
17 jects of taxation according to the actual value thereof  
18 and at such rates and prices for which the same would  
19 separately bona fide sell All real estate shall be assessed  
20 at its actual value without any deduction on account of  
21 the value of any ground rent dower mortgage or other  
22 encumbrance thereon and shall be taxed accordingly They  
23 shall also make a just and perfect list in such form  
24 as the commissioners may direct of the names of all  
25 taxable persons residing within the respective cities bor-  
26 oughs towns townships and districts together with the  
27 offices or posts of profit held by such persons or the  
28 trades occupations or professions in which they are sev-  
29 erally engaged and shall assess each of said taxable

1 persons according to the uniform rate of valuation agreed  
2 upon Such list of taxable persons shall be arranged in  
3 alphabetical order by the Board of County Assessors ac-  
4 cording to the several cities boroughs towns and town-  
5 ships in which they reside

#### 6 RETURN OF QUADRIENNIAL ASSESSMENTS

7 Section 18 The Board of County Assessors shall com-  
8 plete the quadriennial assessment and make return thereof  
9 to the county commissioners not later than the thirty-  
10 first day of December of the year in which the pre-  
11 cept was issued In case however the Board of County  
12 Assessors are unable to properly complete any quadriennial  
13 assessment and make return thereof to the county com-  
14 missioners as hereinbefore provided it shall be lawful for  
15 said board to continue the performance of its duties but  
16 in no case shall it be lawful to complete and make  
17 return of any quadriennial assessment later than the fif-  
18 teenth day of February of the year following the one  
19 in which the precept to make such assessment was is-  
20 sued The County Assessors shall be engaged continuously  
21 in the performance of their duties after the delivery of  
22 the precepts until such assessment is completed and re-  
23 turn thereof made unless prevented by sickness or stress  
24 of weather

#### 25 FALSE RETURNS FAILURE TO MAKE FULL RETURNS

26 Section 19 If the County Assessors shall have reason  
27 to believe that any person copartnership association or  
28 corporation shall have rendered a false return of his her

1 or their property or occupation or anything taxable by  
2 law or shall fail to make a full disclosure of the  
3 same the board of County Assessors shall return what  
4 they believe to be the full value and amount thereof  
5 to the county commissioners

6 ASSESSMENT OF REAL ESTATE OMITTED FROM QUAD-  
7 RIENNIAL

8 Section 20 Whenever any taxable real estate shall be  
9 omitted from a quadriennial assessment the Board of  
10 County Assessors shall on notice thereof forthwith assess  
11 and return the same Such assessment shall be subject to  
12 appeal and shall continue until the next quadriennial  
13 assessment Such real estate shall be liable for its proper  
14 proportion of taxes levied since the assessment from which  
15 it was omitted

16 UNSEATED LANDS

17 Section 21 All unseated lands shall be valued and  
18 assessed in the same manner as other real estate

19 RETURNS OF TIMBER LANDS AND EXEMPT PROPERTY

20 Section 22 In making assessments the Board of County  
21 Assessors shall make a separate return of all timber  
22 land by specifying in separate column how many acres  
23 of cleared land each tract contains and how many acres  
24 of timber land They shall also return in a separate  
25 list to the County Commissioners all property within their  
26 respective counties which is exempt by law for taxation



1 thereof In case of the neglect or refusal to make an  
2 election the persons occupying said mansion house shall  
3 be regarded as residing within the township wherein lies  
4 the greater portion of the land and the Board of  
5 County Assessors shall in such case or when the owner  
6 of the land selects that the place of residence of the  
7 occupants of said mansion house shall be in the town-  
8 ship assess such persons and the farm on which such  
9 mansion house is erected as located in such township

10 (c) Where seated lands underlaid with coal are di-  
11 vided by county city borough town or township lines the  
12 ownership of which coal has been severed from the own-  
13 ership of the surface such coal shall be assessed in the  
14 county city borough town or township in which it ac-  
15 tually lies

#### 16 CORRECTION OF ASSESSMENT BY COMMISSIONERS

17 Section 25 On the return of such quadriennial assess-  
18 ment into the office of the county commissioners after  
19 the same shall have been carefully examined and corrected  
20 the county commissioners if they believe any property or  
21 thing made taxable by law has been assessed and valued  
22 below its actual value the county commissioners may  
23 raise the same to the actual value thereof or if the  
24 same has been assessed and valued above its actual  
25 value may reduce the same thereto

1 REASSESSMENTS BETWEEN THE YEARS OF THE QUAD-  
2 RIENNIAL

3 Section 26 On or before the second Monday of Sep-  
4 tember in each of the three years succeeding the quad-  
5 riennial assessment the county commissioners shall send a  
6 transcript of such quadriennial assessment to the Board of  
7 County Assessors together with their precept requiring them  
8 to assess (a) all freemen (b) all personal property (c)  
9 all offices and posts of profit professions trades and occu-  
10 pations taxable (d) all single freemen who have arrived  
11 at the age of twenty-one years since the last quadriennial  
12 assessment and (e) all others who have since that time  
13 come to inhabit in the county together with the taxable  
14 property such persons may possess and the valuation thereof  
15 and (f) to reassess all real estate which may have been  
16 improved by the erection of buildings or other improve-  
17 ments subsequent to the last quadriennial assessment and  
18 (g) in the name of the proper owner such property as  
19 may have been transferred since the last assessment and  
20 (h) all real estate the value of which shall have been  
21 decreased by the destruction of buildings or by the min-  
22 ing out of minerals The board shall complete the assess-  
23 ments and reassessments and make their return not later  
24 than ninety days from the date of the issuing of the  
25 precepts

## SPRING ASSESSMENTS

1  
2 Section 27 The county commissioners may issue their  
3 precepts to the Board of County Assessors on or before  
4 the first day of April of each year (a) for the assess-  
5 ment of such persons as may remove into the respective  
6 cities borough towns or townships since the last assess-  
7 ment and (b) for the reassessment of such property as  
8 may have been transferred since the last assessment and  
9 (c) for the assessment of those who may have been  
10 omitted from the last assessment Whereupon such assessors  
11 shall make such assessment and return the same before  
12 the twenty-fifth day of May following

## REASSESSMENTS FOR 1919 AND 1920

13  
14 Section 28 All assessments and reassessments made and  
15 completed during the years one thousand nine hundred and  
16 nineteen and one thousand nine hundred and twenty shall be  
17 based upon the triennial assessment made and returned during  
18 the year one thousand nine hundred and eighteen

## BOARD OF REVISION APPEALS

19  
20 Section 29 In all counties coming within the provisions  
21 of this act the county commissioners shall continue to con-  
22 stitute and act as a board of revision in the manner  
23 now provided by law and all assessments and reassess-  
24 ments quadriennial or otherwise made by the Board of  
25 County Assessors shall be subject to revision and correc-  
26 tion by the county commissioners and to appeals to the  
27 county commissioners and to the courts in the manner  
28 now provided by law with regard to assessments made by  
29 borough ward and township assessors It shall be the duty

1 of the county assessors to attend at the times and  
2 places fixed for such appeals to prevent impositions from  
3 being practiced on the commissioners by persons appealing

#### 4 PENALTIES

5 Section 30 Any County Assessor who shall fail or  
6 neglect or refuse to comply with any order warrant or  
7 precept issued to him by the county commissioners in con-  
8 formity with law or who shall fail or neglect or refuse  
9 to perform the duties enjoined upon him by law shall  
10 forfeit any sum not exceeding one thousand dollars to be  
11 recovered by the county as debts of like amount are  
12 now recoverable by law

13 Section 31 Any County Assessor who shall knowingly  
14 or wilfully or intentionally omit or fail or neglect or re-  
15 fuse to assess or return any property or person or thing  
16 made taxable by law or who shall knowingly or wilfully  
17 or intentionally assess or rate or value the same at  
18 more or less than he shall know and believe the just  
19 cash value thereof to be shall be sentenced to pay a  
20 fine not exceeding one thousand dollars and to undergo  
21 an imprisonment in the county jail not exceeding one  
22 year in addition thereto shall forfeit his office

#### 23 REPEAL

24 Section 32 The following acts and parts of acts of  
25 assembly are hereby repealed in so far as they relate  
26 to counties having a population of less than one hundred  
27 and fifty thousand inhabitants to wit

28 Section two three eleven fourteen twenty-three and  
29 twenty-four of an act entitled "An act relating to county

1 rates and levies and township rates and levies" approved  
2 the fifteenth day of April one thousand eight hundred  
3 and thirty-four (Pamphlet Laws five hundred and nine)

4 Section three four six and seven of an act entitled  
5 "An act to establish a uniform mode for the valuation  
6 of property and assessment of taxes" approved the fifteenth  
7 day of May one thousand eight hundred and forty-one  
8 (Pamphlet Laws three hundred and ninety-three)

9 Section fifty-nine of an act entitled "An act regulating  
10 election districts and for other purposes" approved the  
11 eleventh day of July eighteen hundred and forty-one  
12 (Pamphlet Laws three hundred twenty-one)

13 An act entitled "An act relating to taxes on ground  
14 rents and real estate" approved the first day of April  
15 one thousand eight hundred and forty-five (Pamphlet Laws  
16 two hundred and eighty)

17 Section thirty-four of an act entitled "An act to create  
18 a sinking fund and to provide for the gradual and certain  
19 extinguishment of the debt of the Commonwealth" approved  
20 the tenth day of April one thousand eight hundred and  
21 forty-nine (Pamphlet Laws five hundred seventy)

22 Section fifteen of an act entitled "An act relating to the  
23 bail of executrixes to praition in the orphans' court and  
24 common pleas to colored convicts in Philadelphia to the  
25 limitation of actions against corporations to actions enforce-  
26 ing the payment of ground rent to trustees of married  
27 women to appeals from awards of arbitrators by corpora-  
28 tions to hawkers and peddlers in the counties of Butler  
29 and Union to the payment of costs in actions by in-

1 formers in certain cases to taxing lands situate in dif-  
2 ferent townships and in relation to fees of county treas-  
3 urers of Lycoming Clinton and Schuylkill to provide for  
4 recording the accounts of executors administrators guardians  
5 and auditors' reports and to amend and alter existing  
6 laws relative to the administration of justice in this  
7 Commonwealth" approved the twenty-fifth day of April one  
8 thousand eight hundred and fifty (Pamphlet Laws five hun-  
9 dred sixty-nine)

10 An act entitled "An act supplementary to the act re-  
11 lating to county rates and levies and township rates  
12 and levies" approved the twenty-eighth day of April one  
13 one thousand eight hundred and sixty-eight (Pamphlet Laws  
14 one hundred five)

15 An act entitled "An act to determine the residence  
16 of owners and occupants of land when the dividing line  
17 between a township and a borough passes through the  
18 mansion house and prescribing the duties of assessors in  
19 such cases" approved the twenty-fourth day of May one  
20 thousand eight hundred and seventy-eight (Pamphlet Laws  
21 one hundred thirty-one)

22 An act entitled "An act to require the assessor of the  
23 several townships within this Commonwealth to assess all seated  
24 lands in the county in which the mansion house is  
25 situated where county lines divide a tract of land" ap-  
26 proved the first day of June one thousand eight hundred  
27 and eighty-three (Pamphlet Laws fifty-one)

28 An act entitled "An act requiring the several assess-

1 ors of this Commonwealth to make return of timber  
2 lands" approved the thirteenth day of June one thousand  
3 eight hundred and eighty-three (Pamphlet Laws one hun-  
4 dred twelve)

5 An act entitled "An act to designate a uniform date  
6 when the commissioners of the several counties shall issue  
7 their precepts to assessors to make the triennial assess-  
8 ment and the reassessment between the periods of the tri-  
9 ennial assessment of property, and fixing the time for the  
10 return thereof" approved the twenty-third day of April one  
11 thousand nine hundred and three (Pamphlet Laws two  
12 hundred ninety-two)

13 An act entitled "An act to provide for and to de-  
14 termine the place of the assessment of coal and minerals  
15 underlying seated lands in cases of severed ownership where  
16 the same are divided by county lines" approved the twen-  
17 ty-seventh day of April one thousand nine hundred and  
18 three (Pamphlet Laws three hundred twenty-six)

19 Section one of an act entitled "An act amending sec-  
20 tions eleven twelve and thirteen of an act of Assembly  
21 entitled 'An act relating to county rates and levies and  
22 township rates and levies' approved April fifteenth one thou-  
23 sand eight hundred and thirty-four" approved the eighth  
24 day of May one thousand nine hundred and nine (Pamph-  
25 let Laws four hundred and ninety-one)

26 An act entitled "An act to amend the second section  
27 of an act approved the twenty third day of April Anno  
28 Domini one thousand nine hundred and three entitled 'An  
29 act to designate a uniform date when the commissioners

1 of the several counties shall issue their precepts to as-  
2 sors to make the triennial assessments and the reas-  
3 sements between the periods of the triennial assessments  
4 of property and fixing the time for the return thereof"  
5 by requiring assessors to make returns of reassessment not  
6 later than ninety days from the date of issuing precepts"  
7 approved the thirteenth day of April one thousand nine  
8 hundred and eleven (Pamphlet Laws sixty-four)

9 An act entitled "A Supplement to an act approved  
10 the twenty-third day of April one thousand nine hundred  
11 three entitled 'An act to designate a uniform date when  
12 the commissioners of the several counties shall issue their  
13 precepts to assessors to make the triennial assessments and  
14 the reassessments between the periods of the triennial as-  
15 sement of property and fixing the time for the return  
16 thereof" as amended" approved the twentieth day of May  
17 one thousand nine hundred and thirteen (Pamphlet Laws  
18 two hundred and forty-one)

19 All other acts and parts of acts inconsistent with or  
20 supplied by this act be and the same are hereby re-  
21 pealed