

two mills on the dollar of the assessed valuation of taxable property in such city,] for the purpose of maintaining and operating recreation places. In lieu thereof, council may annually appropriate moneys [within limitations as to amount prescribed by this section,] to any existing body or board, or to a recreation board or commission, for the maintenance and operation of recreation places.

Section 2. This act shall take effect immediately.

APPROVED—The 10th day of August, A. D. 1965.

WILLIAM W. SCRANTON

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No. 169

AN ACT

HB 330

Amending the act of May 21, 1943 (P. L. 571), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment;" authorizing the appointment of members of the Board of Assessment and Revision of Taxes in counties of the fifth, sixth, seventh and eighth classes, and requiring the board of county commissioners to fix the assessment rates of real property.

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

Section 1. Section 301, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," amended May 7, 1963 (P. L. 30), is amended to read:

Section 301. Board Membership.—In each county there is hereby created a "Board of Assessment and Revision of Taxes," hereinafter referred to as the board. Except as hereinafter provided in this section for appointment of members, the board shall be composed of the three county commissioners in each county. In each county of the fourth, fifth, sixth, seventh or eighth class the county commissioners may appoint a board consisting of three members to serve for terms which

shall expire concurrently with the terms of the county commissioners making the appointment. No more than two such appointed members shall be members of the same political party. Vacancies happening in such office in any county of the fourth, fifth, sixth, seventh or eighth class shall be filled by appointment by the county commissioners for the unexpired terms. The salary of the members of the board in any county of the fourth, fifth, sixth, seventh or eighth class shall be fixed by the salary board of the county.

Section 2. Subsection (a) of section 602 of the act, amended September 8, 1959 (P. L. 825), is amended to read:

Section 602. Valuation of Persons and Property.—(a) It shall be the duty of the chief assessor to assess, rate and value all subjects and objects of local taxation, whether for county, township, town, school (except in cities), county institution district, poor or borough purposes, according to the actual value thereof, and in the case of subjects and objects of local taxation other than real property at such rates and prices for which the same would separately bona fide sell. After there has been established and completed for the entire county the permanent system of records consisting of tax maps, property record cards and property owners' index, as required by section three hundred six of the act herein amended, real property shall be assessed at a value based upon an established predetermined ratio, of which proper notice shall be given, not exceeding seventy-five per centum (75%) of its actual value or the price for which the same would separately bona fide sell. Such ratio shall be established and determined by the board of county commissioners. In arriving at such value, the price at which any property may actually have been sold shall be considered, but shall not be controlling. Instead, such selling price estimated or actual shall be subject to revision by increase or decrease to accomplish equalization with other similar property within the county. After the completion of the permanent system of records for the county, when assessing real property, the chief assessor shall also take into consideration the value of such property as indicated by the use of the permanent system of records, cost charts and land values applied on the basis of zones and districts as well as the general adherence to the established predetermined ratio.

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Section 3. This act shall take effect immediately.

**APPROVED**—The 10th day of August, A. D. 1965.

WILLIAM W. SCRANTON