

No. 155

AN ACT

To further amend section 7 of the act, approved the twenty-sixth day of June, one thousand nine hundred thirty-one (Pamphlet Laws 1379), entitled "An act creating in counties of the 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," by further providing for omitted assessments.

Counties of
third class.

Section 7, act of
June 26, 1931,
P. L. 1379, as
amended by act
of May 26, 1949,
P. L. 1848,
further amended.

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

Section 1. Section 7 of the act, approved the twenty-sixth day of June, one thousand nine hundred thirty-one (Pamphlet Laws 1379), entitled "An act creating in counties of the 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," as amended by the act, approved the twenty-sixth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1848), is hereby further amended to read as follows:

Examination and
revision of an-
nual assessments
and valuations
by board.

Section 7. The said board shall, before the fifteenth day of September, examine and revise the said annual assessments and valuations, increasing or decreasing the same as in their judgment may seem proper, and shall add thereto and assess such property or persons taxable upon occupations as may have been omitted, and may also add thereto the names of any persons subject to a school per capita tax or poll tax as may have been omitted; *and such added assessments may be used for the taxation of the property and persons only for the current year and the preceding three years if there was liability for such taxes under existing law.*

The board shall, before the first day of October, prepare an assessment roll or list of persons and property subject to local taxation, together with the value placed upon each person, each parcel or tract of real property, and the personal property of each person. The board shall at the same time prepare a list of all property exempted by law from taxation.

Board to prepare assessment roll or list of persons and property subject to local taxation.

APPROVED—The 30th day of June, A. D. 1951.

JOHN S. FINE

No. 156

AN ACT

To authorize counties, cities, boroughs, incorporated towns, townships, school districts, poor districts and county institution districts to file tax and municipal claims not filed within the time specified by law; and to amend such claims when the property affected is not sufficiently described; and to file suggestions of nonpayment and averments of default, or to sue out writs of scire facias on certain tax or municipal claims; and to revive judgments where the lien of such claims or the judgments thereon have been lost; and providing for the reinstatement of the liens of such claims and judgments.

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

Tax and municipal claims.

Section 1. Whenever any county, city, borough, incorporated town, township, school district, poor district or county institution district has heretofore failed to file in the office of the prothonotary of the county any tax claim or municipal claim assessed against any property within the time limit required by law for such filing, whereby the lien of such tax or municipal claim is lost; or has heretofore filed any tax claim or municipal claim assessed against any property and in such claim has described the property against which the claim was assessed only by the name of the owner and the distance from a given point; or has heretofore filed in the office of the prothonotary of the proper county any tax or municipal claim and the county, city, borough, incorporated town, township, school district, poor district or county institution district has not, within a period of five (5) years after the date on which any such claim was filed, sued out a writ of scire facias to reduce the same to judgment, or has not done so in time; or, in the case of a tax or municipal claim, has not, within said period of five (5) years, filed a suggestion of nonpayment and an averment of default; or whenever any writ of scire facias has been issued to reduce any such claim to judgment and by reason of defense or any other court proceedings,

When not filed within legal time limit.

When property affected not sufficiently described.

When writ of scire facias to reduce claim to judgment not sued out.

When suggestion of nonpayment and averment of default not filed in time.

When judgment not entered in time.