

towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," as amended by the act, approved the ninth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 898), is hereby further amended to read as follows:

Section 1. \* \* \* \* \*

C. Over-all Limit of Tax Revenues.—The aggregate amount of taxes imposed by enactment of an ordinance or resolution by any political subdivision under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying the total assessed valuation of real estate in such political subdivision at the time of the said enactment by ten (10) mills in cases of cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, and townships of the first class, and by fifteen (15) mills in cases of school districts of the second class, third class and fourth class: *Provided, That the aggregate amount of taxes imposed by any financially handicapped or distressed school district under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying fifteen (15) mills by the latest total market valuation of real estate in such school district as certified by the State Tax Equalization Board.*

Act effective immediately.

Section 2. The \*provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE

No. 594

AN ACT

To further amend the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 571), entitled "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

\* "provision" in original.

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 eliminating the triennial assessment," by providing for a uniform permanent record system in the boards for the assessment and revision of taxes; providing for a committee to prepare such system; and conferring powers and imposing duties upon the boards for the assessment and revision of taxes, the chairman of the Local Government Commission and chief assessors.

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

Section 1. Section 302 of the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 571), entitled "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 eliminating the triennial assessment," as amended by the act, approved the third day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1229), is hereby further amended to read as follows:

Section 302. Powers and Duties of the Board.—The board shall have the power, and it shall be its duty, to

(1) Appoint as hereinafter provided a chief county assessor and such assistant assessors, clerks and other employes as may be deemed necessary.

(2) Adopt rules and regulations not inconsistent with this act, which shall govern the chief assessor, his assistants and local elected assessors in the making of the assessment.

[Such rules may include, but not by way of limitation, the use of tax maps, land value maps, other maps and

"The Fourth to Eighth Class County Assessment Law."

Section 302, act of May 21, 1943, P. L. 571, as amended by act of July 3, 1947, P. L. 1229, further amended.

materials, assessors' manuals, property record cards indicating the nature of improvements and the application of unit values to the information shown in such maps and records.]

(3) Hear and determine appeals, as hereinafter provided, from the valuations fixed by the assessor, or revised by the board as the case may be.

(4) Establish, within the limits of this act, the form of the assessment roll and the order of listing of persons and property in such assessment roll and in the tax duplicates prepared from such roll.

(5) Prepare annually and submit to the county commissioners an estimate of the expense to be incurred incidental to the carrying out of the provisions of this act.

(6) Examine and revise the assessments and valuations as hereinafter provided.

(7) *Establish a permanent system of records consisting of tax maps, property record cards and property owner's index, as hereinafter provided, and such additional maps, materials and manuals as it shall deem necessary.*

Article III, said act, amended by adding, after section 305, two new sections 306 and 307.

Section 2. Article III of said act is hereby amended by adding, after section 305, two new sections to read as follows:

*Section 306. Permanent Records System.—(a) It shall be the duty of the board within five years to establish, through its chief assessor and staff, a permanent records system, and thereafter to keep it current, consisting of—*

(1) *Tax maps of the entire county drawn to scale or aerial maps, which maps shall indicate all property and lot lines, set forth dimensions or areas, indicate whether the land is improved, and identify the respective parcels or lots by a system of numbers or symbols and numbers whereby the ownership of such parcels and lots can be ascertained by reference to the property record cards and property owner's index.*

(2) *Property record cards arranged geographically according to the location of property on the tax maps, which cards shall set forth the location and description thereof, the acreage or dimensions, description of improvements, if any, the owner's name, address and date of acquisition, the purchase price, if any, set forth in the deed of acquisition, the assessed valuation, and the identifying number or symbol and number shown on the tax map.*

(3) *Property owner's index consisting of an alphabetical listing of all property owners, setting forth brief descriptions of each parcel or lot owned and cross-indexed with the property record cards and the tax map.*

(b) The board is hereby authorized and empowered to enter into such contracts as may be necessary to establish the permanent records system herein provided for or may, through its chief assessor and staff or any other county employes, prepare and complete such system.

Section 307. Uniformity of Permanent Records System.—(a) For the purpose of achieving uniformity throughout the Commonwealth of the uniform permanent records system hereinbefore provided for, the form of the tax maps, property record cards and property owner's index and the manner in which the information required to be set forth thereon shall be prepared or approved by a committee consisting of ten members, five of whom shall be members of the Pennsylvania State Association of County Commissioners, to be appointed as hereinafter provided, and four of whom shall be members of the General Assembly, two to be appointed by the Speaker of the House of Representatives and two to be appointed by the President pro tempore of the Senate and one the chairman of the local government commission.

(b) The members of the committee representing the Pennsylvania State Association of County Commissioners shall be appointed by the president thereof from each class of county subject to the provisions of this act. The President of the State Association of County Commissioners shall make such appointments promptly, and shall notify the chairman of the local government commission of the names and addresses of such appointees. The members of the committee performing the duties set forth in this section shall serve without compensation. The committee shall meet at the call of the chairman of the local government commission or his agent who shall serve as chairman thereof. The chairman may call a meeting at any time, but shall call a meeting within thirty days after receiving a request to do so signed by all the members of the committee other than the chairman.

(c) It shall be the duty of the chairman of the local government commission or his agent, in cooperation with said committee, to prepare forms of the tax maps, property record cards and property owner's index for use of the counties in establishing a uniform permanent records system as hereinbefore provided, and to issue sample forms and instructions to the counties as needed. Should the committee for any reason fail to meet and furnish the necessary cooperation in the preparation of such forms, the chairman of the local government commission shall complete the preparation thereof.

Section 3. Subsection two of section 403 of said act is hereby amended to read as follows:

Subsection (2) of section 403, said act, amended.

Section 403. Duties of Chief Assessor.—It shall be the duty of the chief assessor to:

\* \* \* \* \*

(2) Prepare or cause to be prepared [, when directed by the board, land value maps, tax maps, permanent record cards] *the uniform permanent records system* and such other maps, plans, surveys and records as may be deemed necessary to secure a proper and equitable assessment.

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE

No. 595

### AN ACT

To further amend the act, approved the seventh day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1368), entitled "An act amending, revising and consolidating the laws relating to delinquent county, city, except of the first and second class and second class A, borough, town, township, school district, except of the first class and school districts within cities of the second class A, and institution district taxes, providing when, how and upon what property, and to what extent liens shall be allowed for such taxes, the return and entering of claims therefor; the collection and adjudication of such claims, sales of real property, including seated and unseated lands, subject to the lien of such tax claims; the disposition of the proceeds thereof, including State taxes and municipal claims recovered and the redemption of property; providing for the discharge and divestiture by certain tax sales of all estates in property and of mortgages and liens on such property, and the proceedings therefor; creating a Tax Claim Bureau in each county, except a county of the first class, to act as agent for taxing districts, defining its powers and duties, including sales of property, the management of property taken in sequestration, and the management, sale and disposition of property heretofore sold to the county commissioners, taxing districts and trustees at tax sales; providing a method for the service of process and notices; imposing duties on taxing districts and their officers and on tax collectors, and certain expenses on counties and for their reimbursement by taxing districts; and repealing existing laws," by providing for the collection and distribution of said taxes by the bureau; further regulating the sale of properties turned over to the bureau by county commissioners and taxing districts and of properties purchased at tax sales by county commissioners under the provisions of said act; imposing certain costs upon the taxing districts; and further providing for the execution of deeds.

"Real Estate Tax Sale Law."

Definition of "owner" in section 102, act of July 7, 1947, P. L. 1368, as amended by act of May 20, 1949, P. L. 1602, further amended.

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

Section 1. The definition of "owner" in section 102 of the act, approved the seventh day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1368), entitled "An act amending, revising and consolidating the laws relating to delinquent county, city, except of the first and second class and second class A, borough,