

Act effective  
immediately.

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

APPROVED—The 17th day of July, A. D. 1953.

JOHN S. FINE

No. 113

AN ACT

To further amend the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 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," by further classifying real estate for the purpose of assessment for taxation, clarifying the law as to the oath of assessors, and further prescribing the manner of making assessments after the establishment of the permanent record system required by law.

"The Fourth to  
Eighth Class  
County Assess-  
ment Law."

Section 201, act  
of May 21, 1943,  
P. L. 571,  
amended.

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

Section 1. Section 201 of the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 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," is hereby amended to read as follows:

Section 201. Subjects of Taxation Enumerated.—The following subjects and property shall as hereinafter provided be valued and assessed and subject to taxation for all county, borough, town, township, school, (except in cities), poor and county institution district purposes, at the annual rate,

(a) All real estate, to wit: Houses, *house trailers permanently attached to land*, buildings, lands, lots of ground and ground rents, *trailer parks and parking lots*, mills and manufactories of all kinds, and all other real estate not exempt by law from taxation.

(b) All salaries and emoluments of office, all offices and posts of profit, professions, trades and occupations, and all persons over the age of twenty-one years who do not follow any occupation or calling, as well as unnaturalized foreign-born persons who shall have resided within this Commonwealth for one whole year as citizens of this Commonwealth.

(c) All other things and persons now taxable by the laws of this Commonwealth for county, city and school purposes.

Section 2. Sections 502 and 602 of the act, as amended by the act, approved the eighteenth day of January, one thousand nine hundred fifty-two (Pamphlet Laws 2138), are hereby further amended to read as follows:

Sections 502 and 602, said act, as amended by act of January 18, 1952, P. L. 2138, further amended.

Section 502. Oath of Assessor.—Before entering on the duties of his office, each assessor shall take and subscribe the following oath or affirmation:

"I, ....., do hereby (swear or affirm) that I will, as assessor for ..... (ward, borough, town or township), use my utmost diligence to discover and ascertain *and will report to the chief assessor* all persons and property made taxable by law, [and will assess, rate and value all such persons and property] in accordance with the law and all rules and regulations of the Board of Assessment and Revision of Taxes made pursuant thereto, and will perform to the best of my ability the duties imposed upon me by law and keep faith with trust reposed in me by the citizens of the community I serve."

A copy of the oath of assessor, duly attested by an officer empowered to administer oaths, shall be filed by the assessor with the board. For the purpose of this section, the chief assessor, the board or any member thereof shall be competent to administer the oath or affirmation.

Section 602. Valuation of Persons and Property.— 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. [Real] *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 owner's 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. 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. [When] 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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immediately.

Section 3. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 17th day of July, A. D. 1953.

JOHN S. FINE

\* "taxation" in original.