

recommendation. The commission may adopt the findings in the report or may, with or without additional testimony, either return the matter to the representative for such further consideration as the commission deems necessary or make additional further or other findings of fact on the basis of all the legally probative evidence in the record and enter its conclusions of law and order in accordance with the requirements for the issuance of an adjudication under the Administrative Agency Law the act of June 4, 1945 (P. L. 1388), section 1, as amended. Any party to the proceedings desiring it shall be furnished with a copy of such stenographic notes, upon the payment to the department of such fee as it shall, by general rule or regulation, prescribe therefor, not exceeding however fifty cents per folio.

Section 5. Subsection (c) of section 13 of the act, amended May 25, 1945 (P. L. 1023), is amended to read:

Section 13. * * *

Subsection (c), section 13 of the act, amended May 25, 1945, P. L. 1023, further amended.

Commissions to take testimony.

(c) [The court of common pleas of any county shall, upon the application of the commission, issue commissions or letters rogatory to other States for the taking of evidence there for use in any proceeding before the commission. The commission shall make such application at the instance of any party to the proceeding before it, unless in the opinion of the commission such application is made for the purpose of delay.] *Testimony may be taken by the commission or any part to a proceeding before the commission in any state, territory or foreign country in accordance with the Pennsylvania Rules of Civil Procedure. Any such party shall be entitled as of right to subpoenas from the commission, directed to such witnesses, and for the production of such books and papers as the party may desire.*

APPROVED—The 16th day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 602

AN ACT

Amending the act of June 21, 1939 (P. L. 626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," further regulating the assessment of property or subjects of taxation previously omitted from assessment and the payment of taxes thereon.

Counties of the second class.

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

Section 13, act of June 21, 1939, P. L. 626, amended December 22, 1955, P. L. 882, further amended.

Section 1. Section 13, act of June 21, 1939 (P. L. 626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," amended December 22, 1955 (P. L. 882), is amended to read:

Revision.

Section 13. The proper assessors shall, between the triennial assessments, revise any assessment or valuation according to right and equity by correcting errors and by adding thereto any property or subjects of taxation which may have been omitted or any new property or subjects of taxation which may have come into being since the last triennial assessment. *Any property or subjects of taxation which may have been omitted shall be assessed *and made subject to taxation for the period during which said property or subjects of taxation shall have been omitted but in **no event to exceed the period of five calendar years preceding the year in which the property or subjects of taxation omitted is first added to the assessment roll. Any such assessments as are made pursuant to the provisions of this paragraph shall be subject to appeal in the same manner as other assessments made pursuant to this act. Taxes levied on any such assessment shall not be made subject to the payment of any interest and penalties otherwise provided by law, except as the same are computed from the date of assessment made pursuant to this section. No bona fide purchaser of any property or subject of taxation without knowledge that the property or subject of taxation was omitted from assessment for purposes of taxation shall be subject to any taxation based upon the additional assessment made pursuant to this section.*

Previously omitted subjects of taxation to be assessed.

Bona fide purchaser.

Additions and strike-offs.

They shall also add thereto the names of any persons who may have moved into such district and strike therefrom the names of any persons who have removed from such districts since the last triennial assessment.

Revision.

The proper assessors shall also revise assessments and valuations between the triennial assessments by increasing or decreasing the same where the value of the property or subjects of taxation assessed or valued has changed by reason of any change of conditions thereon or adjacent thereto or in the vicinity thereof, or for the

* "an" in original.
** "not" in original.

reason that the property assessed or valued has been subdivided or laid out into a plan of lots or other subdivisions, or for the reason that improvements have been placed thereon or added thereto, or for the reason that any public or other improvement has been made adjacent thereto or in the vicinity thereof, or for the reason that the assessor and the majority of the board decides that the assessor erred in the value which he placed on the property or subjects of taxation when making the triennial assessment, or where, for any other reason whatsoever, the value of the property has changed and it seems to the board necessary and equitable to make a change in the valuation thereof. The assessors shall also, between the triennial assessments in all cases where it is apparent that any assessment is not in accord with the generality or uniform standard of assessments, revise and correct the same by increasing or decreasing the same where the value of the property or subjects of taxation assessed do not conform to the generality or uniform standard of assessments.

No land assessed as acreage or unimproved property, which is subsequently laid out in lots and the plan of such lots is recorded, shall be assessed in excess of the total assessment of the land as acreage or unimproved property for a period of three years after the recording of such plan, or until such time as the lots are actually sold or improved with permanent construction which ever period is the shorter. Each such lot as sold shall be subject to reassessment beginning with the date of such sale, and new construction begun thereon shall be subject to reassessment as provided above.

All assessments required to be made by the proper assessors in the year between the triennial assessment shall be returned to the board not later than the first Monday of September of the year preceding the one for which it is made.

Section 2. This act shall take effect immediately.

APPROVED—The 16th day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 603

AN ACT

Amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving

Time of assessment of acreage or unimproved property subsequently laid out in lots.

Reassessment.

Time of returns.

Act effective immediately.