

five years after the date such taxes become due and not thereafter: Provided, however, That actions brought under the provisions of subsection (c) of section 21 of the act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," may be commenced within one year of the discovery of the conveyance giving rise to the action without regard to the date of the conveyance.

APPROVED—The 22d day of November, A. D. 1967.

RAYMOND P. SHAFER

No. 263

AN ACT

HB 221

Amending the act of June 26, 1931 (P. L. 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 ¹ 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," further regulating the assessment of real property in cities.

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

Section 1. Section 19, act of June 26, 1931 (P. L. 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," is amended to read:

Section 19. Any city in any county wherein such a board is

¹ "boards" in original.

created under this act may become subject to the provisions of this act, and the mayor and council of any such city may effect the same by an ordinance duly passed. A copy of such ordinance, approved by the mayor and duly certified, accompanied by a statement of the vote thereon with the names of the members of council voting for and against such ordinance, shall be forwarded to and filed in the office of the Secretary of the Commonwealth, and, when so filed, the Governor shall, under the great seal of the Commonwealth, certify the acceptance of the provisions of this act, which certificate shall be recorded among the minutes of the council and in the office for the recording of deeds in the proper county.

From the date of the completion of such acceptance, the assessment of property in such city for city and school purposes shall be done only in accordance with the provisions of this act and by the officers designated in this act: Provided, That if a city in accepting the provisions of this act elects by ordinance to adopt a predetermined ratio different from that used by the county, then the city shall apply the ratio selected to the market valuation supplied by the county to determine assessed value for tax purposes. The predetermined ratio selected by the city, if different from the ratio selected by the county, may be set at any value up to and including the market valuation supplied by county.

Whenever any city accepts the provisions of this act, all the provisions thereof, including the right to appeal from assessments as provided for other municipal districts, shall apply to such city.

APPROVED—The 24th day of November, A. D. 1967.

RAYMOND P. SHAFER

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No. 264

AN ACT

HB 472

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," providing for the appointment of special school police and their power, duties and compensation.

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

Section 1. Article XX, act of June 23, 1931 (P. L. 932), known