

No. 135

AN ACT

HB 1676

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," reducing certain age requirements.

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

Section 1. Section 2504, act of June 23, 1931 (P.L.932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P.L.662) and amended August 17, 1951 (P.L.1262) is amended to read:

Section 2504. Assessment of Property; Duties of Assessors.—The assessor shall make, or cause to be made, during the year one thousand nine hundred fifty-four, and every third year thereafter, a full, just, equal, and impartial assessment of all property, taxable according to the laws of this Commonwealth for county purposes, and all matters and things within the city subject by law to taxation for city purposes, and a just and perfect list of all property exempt by law from taxation, with a just valuation of the same. But nothing hereinbefore contained shall be construed as making taxable for city purposes the classes of personal property which by law are made taxable exclusively for county purposes at the rate of four mills. With his assessment he shall return such dimension, description, or quality of each lot or parcel of land as will be sufficient to identify the same, together with the number and kind of improvements. At the triennial assessment, the assessor shall, if council so directs by ordinance, classify all real estate in the city, in such manner and upon such testimony as may be adduced before him, so as to distinguish between the buildings on land and the land exclusive of the buildings, and he shall certify to the council the aggregate valuation of all real estate subject to taxation for city purposes within each such classification. At the next triennial assessment following the effective date of this amending act, the assessor shall, if council by ordinance so directs, classify all real estate in such city in such manner and upon such testimony as may be adduced before him so as to distinguish between the buildings on land and the land exclusive of the buildings, and he shall certify to the council the aggregate valuations of all real estate subject to taxation for city purposes within each such classification. In all cases he shall value, or cause to be valued, the property at the actual value thereof. In arriving at such value the price for which any property would separately bona fide sell, or the price at which any property may bona fide 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 taxing district. It shall

be the further duty of the assessor to return annually a list of all the inhabitants over [twenty-one] *eighteen* years of age.

Section 2. Clause 3 of section 2531 of the act, amended November 19, 1959 (P.L.1519), is amended to read:

Section 2531. Tax Levies.—Council may, by ordinance, levy and provide for the collection of the following taxes:

* * *

3. A residence tax for general revenue purposes, not exceeding five dollars annually, on all inhabitants above the age of [twenty-one] *eighteen* years. Any ordinance of council fixing the rate of taxation for any year at a mill rate shall also include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

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APPROVED—The 16th day of June, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 135.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive, flowing style.

Secretary of the Commonwealth.