

## No. 137

## AN ACT

## HB 1678

Amending the act of May 21, 1943 (P.L.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," reducing certain age requirements.

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

Section 1. Subsection (b) of section 201, act of May 21, 1943 (P.L.571), known as "The Fourth to Eighth Class County Assessment Law," amended July 17, 1953 (P.L.464) and July 28, 1953 (P.L.703), is amended to read:

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,

\* \* \*

(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] *eighteen* 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.

\* \* \*

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. 137.

A handwritten signature in black ink, reading "C. McLaren Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "M".

*Secretary of the Commonwealth.*