

No. 112

AN ACT

Relating to tax assessments in counties of the first class; conferring powers and imposing duties on the board of revision of taxes, and its agents and employes, and repealing general, local and special laws.

Board of revision of taxes.

Board shall establish a system of tax assessments.

Section 1. Be it enacted, &c., That the board of revision of taxes in counties of the first class shall establish a system of tax assessments and records thereof which shall include a complete survey of each parcel of ground and of each building and other improvement in the county and a record thereof, showing, in full detail, descriptions, character and size of both land and buildings and other improvements, together with the names and addresses of the owners thereof, and the amounts for which such land, buildings and improvements, respectively, stand assessed and the basis upon which such assessments were made. The records hereby required shall be in such form and of such kind and character, as in the opinion of the board and the chief appraiser, shall be necessary and proper to set up and maintain a scientific and modern system of appraisement.

Records shall be set up as soon as possible after the effective date of this act.

Section 2. Such records shall be set up as soon as conveniently may be after the effective date of this act, and shall be in such form as the board shall determine.

The work of preparing such records, together with the necessary maps, plates and other details, may be performed by contract entered into by the tax levying body of the county in the manner provided by law.

Whenever, after the completion of such records, any change shall occur in the physical condition of any land, building or improvement or any change in ownership, or whenever any change in the assessed valuation is made in accordance with the provisions of this act, such change or changes shall be made and noted on the record in the office of the board.

Any taxable inhabitant shall have the right at any time during office hours to examine the assessment of any property shown on such record.

Board may assess and rate property.

Section 3. Immediately after their appointment in the year one thousand nine hundred and thirty-seven, and again during the year one thousand nine hundred and thirty-nine, and triennially thereafter, the board of revision of taxes may assess, rate and value all objects of taxation, whether for county, city, school or poor purposes, according to the actual value thereof. In arriving at such value, the price for which any property would separately bona fide sell, shall be considered, but shall not be controlling. In assessing real property the board shall classify the same in such manner as to distinguish between the buildings on land and the land exclusive of

the buildings, but no distinction shall hereafter be made between farm and suburban property and urban property.

Section 4. In the year one thousand nine hundred and thirty-eight, and in each year between the years of the triennial assessments, the board of revision of taxes shall take an account of all personal property taxable by law, together with a just valuation thereof, and all persons and also a valuation of all offices and posts of profit, professions, trades and occupations taxable by law, and shall note all persons who have arrived at the age of twenty-one years since the last triennial assessment and all others who have since that time come to inhabit in the county, together with the taxable property such persons may possess and the valuation thereof. The board shall also reassess all real property which may have been improved by the erection of buildings or other improvements subsequent to the last preceding triennial assessment, and shall note such alterations as may have been occasioned by the transfer or division of real property, or by the destruction of buildings.

Board shall take account of personal property.

Board shall reassess real property which has been improved.

Section 5. In any year other than a triennial year the board of revision of taxes shall, if it deems the same necessary, make a new assessment of all the property within the county, or any part thereof, or of any particular property as it deems necessary and advisable.

New assessments.

Section 6. As soon as the assessment required to be made during the year one thousand nine hundred and thirty-seven, and as soon as the assessment required to be made during the year one thousand nine hundred and thirty-nine, and each triennial assessment thereafter, shall have been completed, the board of revision of taxes shall prepare a statement in such form as will show the assessed values of all properties within the county. Such statement may be in book form, and shall be posted or made available for public inspection at such places throughout the county as the board shall deem necessary. Copies of such statements may also be sold in such manner and at such price as the board shall determine. The proceeds of such sales shall be paid into the county treasury.

Board shall prepare statements.

Section 7. When the times for the meetings of the board of revision of taxes to hear appeals have been fixed, the board shall give at least five days' printed or written notice to each taxable of the amount or sum for which such taxable stands rated in any triennial assessment, also of any sum or amount for which said persons stand rated by reason of any changes in his, her or their assessment in any intervening year for any cause whatsoever, together with the time and place of hearing appeals. Such notice may be served personally, or by posting on the premises, or by mailing the same to the last

Board shall give 5 days' notice of tax ratings before their meeting.

known address of the taxable. Any person dissatisfied or aggrieved by the assessment, or any change thereof, may appeal to the board of revision of taxes and be heard at the time and place fixed in the notice.

Board shall hear all persons seeking redress.

Section 8. At the time and place fixed for the appeal, whether at a triennial or inter-triennial assessment, the board of revision of taxes shall attend and hear all persons who may apply for redress, and grant such relief as to them shall appear just and reasonable: Provided, That the board of revision of taxes shall not make any allowance or abatement in the valuation of any real estate in any other year than that in which the triennial assessment is made, excepting where buildings or other improvements have been destroyed subsequently to such triennial assessment, or where a new assessment has been made as hereinbefore authorized, in which cases such allowance or abatement may be made.

Parties may appeal from decision of board to court of common pleas.

From any decision of the board an appeal may be had to the court of common pleas of the county as now provided by law. On any such appeal the appraisement made by the board of revision of taxes shall be prima facie evidence of the value of the property involved in such appeal.

Section 9. For the purpose of all hearings and for all other purposes necessary to the discharge of the duties of the board of revision of taxes, each member of the board, the chief appraiser, each assistant appraiser and such other employes of the board as it may designate, shall have authority to administer oaths and affirmations touching any matter relating thereto.

Board shall prepare tax bills.

Section 10. It shall be the further duty of the board of revision of taxes, upon certification of the proper authorities levying taxes for county, city, school and poor purposes of the rates of such levies, to prepare tax bills in such form and setting forth such information as the controller of the county shall prescribe. Such bills shall cover water rents, water charges, and all taxes on both real and personal property, occupations, per capita, and poll taxes that are levied by any such tax levying authority under any general, local or special law.

Extent to which this act repeals act of June 17, 1913 (P. L. 507), or act of May 22, 1933 (P. L. 853).

Section 11. Except where inconsistent therewith, this act does not repeal any of the act, approved the seventeenth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred seven), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," nor any

of the provisions of the provision of* the act, approved the twenty-second day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, eight hundred fifty-three), entitled "An act relating to taxation; designating the subjects, property and persons subjected to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," or its amendments.

Section 12. All acts and parts of acts, general, local and special, inconsistent herewith are hereby repealed.

Inconsistent
acts repealed.

Section 13. This act shall become effective on the first day of May, one thousand nine hundred and thirty-seven.

When effective.

* "the provision of" relates to the act of June 17, 1913, but during the process of amending the act of June 17, 1913, was misplaced.

APPROVED—The 28th day of April, A. D. 1937.

GEORGE H. EARLE

No. 113

AN ACT

To amend sections two and three, paragraph (c) of section seven, and section eight of the act, approved the twenty-fifth day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, one thousand forty-one), entitled "An act to safeguard human health and life in counties of the second class by providing for the licensing and regulation of persons, municipalities, and entities engaged in the transportation of garbage, and in the disposal of garbage through the construction, keeping, maintenance or conduct of garbage disposal plants; conferring powers and imposing duties on the county commissioners of such counties, and otherwise providing for the administration of the act; and imposing penalties," by excepting from its provisions in certain cases the need for securing a license.

Section 1. Be it enacted, &c., That sections two and three, paragraph (c) of section seven, and section eight of the act, approved the twenty-fifth day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, one thousand forty-one), entitled "An act to safeguard human health and life in counties of the second class by providing for the licensing and regulation of persons, municipalities, and entities engaged in the transportation of garbage, and in the disposal of garbage through the construction, keeping, maintenance or conduct of garbage disposal plants; conferring powers and imposing duties on the county commissioners of such counties, and otherwise providing for the administra-

Counties of
second class.
Sections 2, 3,
paragraph (c) of
section 7 and
section 8, act of
May 25, 1933
(P. L. 1041),
amended.