

Rules and
regulations.

Advisory
committee.

Section 14. The Department of Public Instruction shall have power to make, adopt and enforce rules and regulations for the enforcement of this act. The Superintendent of Public Instruction may appoint an advisory committee of seven members, two members of which shall be selected from persons active in the private driver education field, two members shall be public school administrators, one member shall be from the membership of the Pennsylvania Association of Highway Safety Educators, one member shall be from the personnel of the Department of Revenue, and one member shall be from the personnel of the Pennsylvania State Police. It shall be the duty of the committee to advise and to make recommendations to the department regarding rules and regulations for the licensing of schools and agents.

Penalties.

Section 15. Any person who shall violate or fail to comply with any of the provisions of this act or any of the rules or regulations promulgated thereunder shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine of not less than fifty dollars (\$50) nor more than five hundred dollars (\$500), or to undergo imprisonment for not more than one (1) year, or both. If the violation shall be by a corporation, partnership or association, the officers and directors of such corporation or the members of such partnership or association, its agents and employes, with guilty knowledge of the fact, shall also be guilty of misdemeanor, and, upon conviction thereof, shall be punished as hereinbefore provided.

Act effective
immediately.

Section 16. The provisions of this act shall become effective immediately upon its final enactment.

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE

No. 606

AN ACT

To amend the title and act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 571), entitled "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 eliminating the triennial assessment," by further regulating the assessment and valuation of real property for local taxation purposes; further defining the duties of assessors and chief assessors; changing the time for the preparation, inspection and revision of the assessment roll and duplicate assessment roll; notice of appeal and hearings on appeals; prescribing duties of and fees to be collected by municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; and prescribing penalties; and changing procedure on appeals to court.

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

Section 1. The title and sections 502, 504, 506, 601 and 602 of the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 571), entitled "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 eliminating the triennial assessment," are hereby amended to read as follows:

An Act

Amended title.

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,

"The Fourth to Eighth Class County Assessment Law."

Title and sections 502, 504, 506, 601 and 602, act of May 21, 1943, P. L. 571, amended.

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.*

Section 502. Oath of Assessor.—Before entering on the duties of his office, each assessor shall take and subscribe the following oath or affirmation:

“I,, do hereby (swear or affirm) that I will, as assessor for (ward, borough, town or township), use my utmost diligence to discover and ascertain all persons and property made taxable by law, and will assess, rate and value all such persons and property in accordance with the law and all rules and regulations of the Board of Assessment and Revision of Taxes made pursuant thereto, and will perform to the best of my ability the duties imposed upon me by law and keep faith with trust reposed in me by the citizens of the community I serve.”

A copy of the oath of assessor, duly attested by an officer empowered to administer oaths, shall be filed by the assessor with the board. For the purpose of this section, the chief assessor, the board or any member thereof shall be competent to administer the oath or affirmation.

Section 504. Penalty on Assessor for [Failure to Assess; for Making False or Incorrect Assessment; and for] Failure to Perform Duty.—(a) If any assessor knowingly and intentionally omits, neglects or refuses [to assess and return any property, person, or thing made taxable by law, or knowingly and intentionally assesses, rates or values the same at more or less than he knows and believes the just value thereof for purposes of taxation, or neglects or refuses] to comply with any order or warrant issued to him in conformity with law, or neglects or refuses to obey any valid rule or regulation of the board, *or neglects or refuses to secure any information or data necessary for assessment purposes reasonably and properly requested by the chief assessor*, he shall be guilty of a misdemeanor in office, and on conviction thereof shall be fined not more than two hundred dollars, and shall be removed from office.

Section 506. Duties of Assessor.—It shall be the duty of each assessor to *gather and report to the chief assessor*

all data and information necessary to assess, rate and value all subjects or objects of local taxation within the respective ward, borough, town or township of which he is assessor, whether for county, city, borough, town, township, school, poor or institution district purposes in accordance with the law and all lawful regulations prescribed by the board.

Section 601. Preparation of Assessment Roll.—Annually, on or before the first day of [September] *August*, the chief assessor shall, from the returns made by the local assessors, prepare and submit to the board, in the form prescribed by the board, an assessment roll or list of persons and property subject to local taxation, together with the value placed upon each person, each parcel or tract of real property and the personal property of each person by the assessor. The chief assessor shall, at the same time, prepare and submit a list of all property exempted by law from taxation. The making of triennial assessments as provided by existing law is hereby abolished.

Section 602. Valuation of Persons and Property.—It shall be the duty of the *chief* assessor to assess, rate and value all subjects and objects of local taxation, whether for county, township, town, school (except in cities), county institution district, poor or borough purposes, according to the actual value thereof, and *in the case of subjects and objects of local taxation other than real property* at such rates and prices for which the same would separately bona fide sell. *Real property shall be assessed at a value based upon an established predetermined ratio, of which proper *notice shall be given, not exceeding seventy-five per centum (75%) of its actual value or the price for which the same would separately bona fide sell.* In arriving at such value, the price at which any property may 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 county. *When assessing real property, the chief assessor shall also take into consideration the value of such property as indicated by the use of cost charts and land values applied on the basis of zones and districts as well as the general adherence to the established predetermined ratio.*

Section 2. Said act is hereby amended by adding, after section 602, two new sections to read as follows:

Said act amended by adding, after section 602, two new sections 602.1 and 602.2.

Section 602.1. *Changes in Valuation.—The chief assessor may, with the consent of the board, change the assessed valuation on real property when (i) a parcel of land is divided and conveyed away in smaller parcels,*

* "notic" in original.

or (ii) when the economy of the county or any portion thereof has depreciated or appreciated to such extent that real estate values generally in that area are affected, and (iii) when improvements are made to real property or existing improvements removed from real property.

The painting of a building or the normal regular repairs to a building aggregating one thousand dollars (\$1000) or less in value annually shall not be deemed cause for a change in valuation.

Section 602.2. Abstracts of Building Permits and Information on Improvements to be Furnished Chief Assessor.—(a) The office issuing building permits in every political subdivision of each county shall keep a daily record, separate and apart from all other records, of every building permit issued, which shall set forth the following information: the date of issuance, the names and addresses of the persons owning and a description sufficient to identify the property for which the permit was issued, the nature of the improvements and the amount in dollars in which issued. On or before the first Monday of each month, such office shall file the daily record in the office of the chief assessor of the county in which it is located, together with a certificate of the head of such office that its contents are correct. Such office shall charge and collect from each person to whom a building permit is issued the sum of fifteen cents, which sum shall be in full compensation for its services under the provisions of this act.

(b) Whenever any person makes improvements other than painting of or normal regular repairs to a building aggregating one thousand dollars (\$1000) or less in value annually to any real property in any political subdivision in the county and he is not required to obtain a building permit therefor by any political subdivision within thirty days of commencing the improvements, he shall furnish the following information to the chief assessor: the name and address of the person owning and a description sufficient to identify the property involved, the nature of the improvements made or to be made and the amount in dollars of the value of the improvements.

Any person who wilfully fails to comply with the provisions of this subsection, or who in furnishing such information wilfully falsifies the same, shall, upon conviction thereof in a summary *proceeding, be sentenced to pay a fine of not more than fifty dollars (\$50.00).

(c) At least once every three months, the chief assessor shall forward copies of such improvement records to the assessors of the political subdivision in which such improvements are made or contemplated. The assessors shall visit the site of the improvements and secure any

* "proceedings" in original.

information the chief assessor requests, which may include the description and measurements, type of construction, degree of completion, cost and probable value of the improvements.

Section 3. Section 604 of said act is hereby amended to read as follows:

Section 604, said act, amended.

Section 604. Assessment Roll to Be Open for Public Inspection.—The assessment roll shall be open to public inspection at the offices of the board at the county seat, during ordinary business hours of each business day, from the time of completion and delivery to the board, to and including the first day of [October] *September*. Upon receipt of the assessment roll from the chief assessor, the board shall give notice by publication in at least one and not more than three newspapers published in the county, that such assessment roll has been completed and the place and times when such roll will be open for inspection, and shall in the same notice state that any person desiring to appeal from any assessment shall file a statement in writing, designating the assessment appealed from with the board on or before the [fifteenth day of November] *first day of September*.

Section 4. Said act is hereby amended by adding, after section 605, a new section to read as follows:

Said act amended by adding, after section 605, a new section 605.1.

Section 605.1. Grantees of Real Property to Register Deed with Chief Assessor.—It shall be the duty of every grantee of real property to register the deed of conveyance in the office of the chief assessor for the county in which the land or the greater portion of it in area is situated, within thirty days from the date of conveyance, unless such deed shall have been previously recorded in the office of the Recorder of Deeds.

Any person who wilfully fails to comply with the provisions of this section shall, upon conviction thereof in a summary proceeding, be sentenced to pay a fine of not less than fifty dollars (\$50) and not more than one hundred dollars (\$100).

Section 5. Sections 608, 612 and 617 of said act are hereby amended to read as follows:

Sections 608, 612 and 617, said act, amended.

Section 608. Assessment of Lands Divided by County Lines.—The chief assessor shall on all lands *made the assessment in the county in which the mansion house is situated when county lines divide a tract of land. Whenever the dividing line between two counties shall pass through the mansion house of any tract of land, the owner of the land so divided may choose, as the situs of assessment, either of the counties by a written notice of his election to the commissioners of both counties. The assessor of the county so chosen shall assess therein all the tract of land. In the event that the owner shall refuse or fail to so choose, then the county

* "made" should probably read "make."

in which the larger portion of the mansion house is situated shall have the right of assessment.

Section 612. Assessment of Coal Underlying Lands Divided by County, Township or Borough Lines.—The chief assessor shall, where lands underlaid with coal are divided by county, city, township or borough lines, the ownership of which coal has been severed from the ownership of the overlying strata or surface, assess each division of said coal in the county, city, township or borough in which it actually lies.

Section 617. Assessing Real Estate Subject to Ground Rent, Dower or Mortgage.—All real estate subject to ground rent, dower or mortgage shall be estimated at its full value, assessed according to the provisions of section six hundred two, and taxed accordingly, except in the case of real estate subject to ground rent where there is no provision made in the ground rent deed that the lessee shall pay the taxes on the ground rent, in which cases such ground rent shall be estimated and assessed for taxes to the owners thereof.

Section 701, said act, as amended by act of July 3, 1947, P. L. 1229, further amended.

Section 6. Section 701 of said act, as amended by the act, approved the third day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1229), is hereby further amended to read as follows:

Section 701. Appeal Notices.—(a) Upon receipt of the assessment roll from the assessor, or as soon thereafter as possible and not later than the [first day of September] *fifteenth day of August*, the board shall examine and inquire whether the assessments and valuations have been made in conformity with the provisions of this act, and shall revise the same, increasing or decreasing the assessments and valuations as in their judgment may seem proper, and shall add thereto such property or subjects of taxation as may have been omitted. It shall [thereupon] *within five days after completing said examination and revision* cause to be mailed or delivered to each owner of property or person assessed, the value of whose property or personal assessment has been changed from that fixed in the preceding assessment roll as corrected after revision at his last known address, a notice of such change and the amount of such new assessment. Said notice shall state that any person aggrieved by such change or by any assessment, may appeal to the board for relief by filing with the board on or before the first day of [October] *September*, a statement in writing of such intention to appeal, designating the assessment or assessments by which such person is aggrieved, and the address to which notice of when and where to appear for hearing of the appeal shall be mailed.

(b) Any person aggrieved by any assessment may appeal to the board for relief. Any person desiring to

make an appeal shall, on or before the first day of [October] *September*, file with the board a statement in writing of intention to appeal, setting forth:

(1) The assessment or assessments by which such person feels aggrieved;

(2) The address to which the board shall mail notice of when and where to appear for hearing.

No person shall be permitted to appeal from any assessment in any year unless he shall first have filed the statement of intention required by this section, nor shall any person be permitted to appeal as to any assessment not designated in such statement.

Section 7. Sections 702, 703 and 704 of said act are hereby amended to read as follows:

Sections 702, 703
and 704, said act,
amended.

Section 702. Appeal Hearings.—On the first business day following the first of [October] *September*, the board shall meet for the hearing of appeals and shall continue to meet for such purpose from time to time, until all persons who have stated their intention to appeal have been heard and the appeals acted upon, but not later than the first day of [December] *October*. The board shall notify each person who has filed a statement of intention to appeal, of the time and place where he shall appear for the purpose of being heard, by depositing such notice in the mail, addressed to such person at the address designated in the statement of intention to appeal, not later than the fifth day preceding the day designated in the notice for such appearance. All hearings on appeals before the board shall be open to the public and shall be conducted in accordance with regulations prescribed by the board. Any person may appear and be heard, either in person or by counsel. At such hearing, the board shall inquire as to the equity of the assessment appealed from in relation to other similar assessments, as well as to the proper value of the subject or object assessed, and after such hearing shall make such order as to it seems just and equitable, affirming, raising or lowering the assessment appealed from. The order of the board shall be entered in the minutes of the board, and a copy of such order shall be delivered to the person who appealed, either in person or by mail, to the address shown in the statement of intention to appeal, within five days after the hearing on such appeal. The chief assessor and such assistant assessors as he or the board may designate, shall attend each hearing and shall furnish the board with such information relating to the assessment appealed from, as the board may desire. Either the board or the person appealing may call such witnesses as they desire and as may be permitted under the rules of the board, and the board may examine such witnesses under oath. For the purpose of

examining witnesses, any member of the board shall be competent to administer oaths.

Section 703. Correction of Assessment Roll; Preparation of Duplicates.—When the board has completed the hearing of appeals and has in each case entered its order, the chief assessor shall make such changes in the assessment roll as will make it conform to the orders of the board. When such corrections have been made, the chief assessor shall prepare three copies of the assessment roll and deliver them, on or before the first day of [February] *December*, with his certificate that they are a true copy of the original assessment roll, to the following:

(1) One copy to the chief clerk of the county commissioners;

(2) One copy of such portion of the roll as contains the assessment of persons or property within each school district to the secretary of the board of school directors of the respective school district; and

(3) One copy of such portion of the roll as contains the assessment of persons or property within each city accepting the provisions of this act, borough, town or township, to the respective city clerk, borough secretary, town clerk or secretary or township secretary. All copies of such roll so furnished shall, for all purposes, be considered as originals. The said copies, in addition to the information required to be shown on the original assessment roll, shall provide space to the right of each assessment for the entry of all taxes which may be levied thereon by the respective political subdivisions. The original assessment roll as corrected after appeals shall be preserved in the office of the chief assessor, or of the board, and shall be open to public inspection, subject to such regulations as the board may prescribe for the preservation and safekeeping of such roll.

On or before the fifteenth day of [December] *October*, the chief assessor shall certify to the clerk or secretary of each political subdivision coming within the scope of this act within the county, the value of real property, the value of occupations and the number of persons subject to personal taxes appearing in the assessment roll and taxable by the respective political subdivisions.

Section 704. Appeal to Court from Order of Board; Collection Pending; Appeal; Payment into Court.—Any person who shall have appealed to the board for relief from any assessment, who may feel aggrieved by the order of the board in relation to such assessment, may appeal from the order of the board to the court of common pleas of the county within which such property is situated, and for that purpose may present to said court, or file in the prothonotary's office within sixty

days after the board entered its order on the said assessment, a petition signed by him, his agent or attorney, setting forth the facts of the case, and thereupon the court shall proceed at the earliest convenient time to be by them appointed, of which notice shall be given to the board to hear the said appeal and the proofs in the case, and to make such orders and decrees [touching the matter complained of as to the judges of said court may seem just and equitable, having due regard to the valuation and assessment made of other persons or real estate in such county, as well as to the proper value of the subject or object,] *determining from the evidence submitted at the hearing what ratio was used generally in the taxing district and the court shall direct the application of the ratio so found to the value of the property which is the subject matter of the appeal and such shall be the assessment* the costs of the appeal and hearing to be apportioned or paid, as the court may direct: Provided, however, That the appeal shall not prevent the collection of taxes based on the assessment complained of, but in case the same shall be reduced, then the excess shall be returned to the person or persons who shall have paid the same: And provided further, That the appellant may pay the amount of the tax alleged to be due by reason of the assessment appealed from to the tax collector under protest in writing, in which case when the tax is paid over to the taxing district, it shall be the duty of the tax collector to notify the taxing district of such payment under protest by delivering to it the protest in writing. Whereupon, the taxing district shall be required to segregate twenty-five per centum of the amount of the tax paid over, and shall deposit the same in a separate account in the depository in which the funds of the taxing district are deposited, and shall not be permitted to expend any portion of such segregated amount unless it shall first petition the court, alleging that such segregated amount is unjustly withheld. Thereupon, the court shall have power to order the use by the taxing district of such portion of such segregated amount as shall appear to said court to be reasonably free from dispute, and the remainder of the segregated amount shall be held segregated by the taxing district, pending the final disposition of the appeal: Provided further, That upon final disposition of the appeal, the amount found to be due the appellant as a refund shall also be a legal set-off or credit against any future taxes assessed against the appellant by the same taxing district, and where a taxing district alleges that it is unable to thus credit all of such refund in one year, the court, upon application of either party, shall determine over what period of time such refund shall be made, and

shall fix the amount thereof which shall be credited in any year or years. This proviso shall be construed to apply to all refunds that are now due or may hereafter become due as the result of appeals from assessments that have not been finally determined or adjusted at the time this act takes effect, regardless whether there has been a payment of any moneys into court or to the tax collector under written protest.

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE

No. 607

AN ACT

Prohibiting the occupation of living quarters over or the depositing of foreign substances in any natural lake or pond which is the source of water used for human consumption; prescribing penalties; and authorizing the courts of common pleas to enjoin violations.

Public health.

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

Occupation of living quarters over or depositing foreign substances in certain bodies of water which is the source of water used for human consumption prohibited.

Section 1. Any person who occupies any living quarters or permits another to occupy living quarters owned or under his control in a building over a natural lake or pond which is the source at any time during the year of water used for human consumption, or who deposits refuse, garbage or any other foreign substances in such waters, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine of three hundred dollars (\$300) or to undergo imprisonment for six (6) months, or both.

Penalty.

Injunction.

Section 2. Upon application of the Department of Health or any person particularly aggrieved, the court of common pleas of any county, sitting in equity, may, by injunction, enforce the compliance with or restrain the violation of section 1 of this act.

Act effective immediately.

Section 3. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE