

No. 236

AN ACT

To further amend the act, approved the twenty-sixth day of June, one thousand nine hundred thirty-one (Pamphlet Laws 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," by further defining the manner of making assessments and regulating appeals.

Counties of third class.

Sections 3 and 6, act of June 26, 1931, P. L. 1379, as last amended by act of May 26, 1949, P. L. 1848, further amended.

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

Section 1. Sections 3 and 6 of the act, approved the twenty-sixth day of June, one thousand nine hundred thirty-one (Pamphlet Laws 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, townships, 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," as last amended by the act, approved the twenty-sixth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1848), are hereby further amended to read as follows:

Assessments of persons, property and occupations.

Section 3. It shall be the duty of said board, in each county to which this act applies, to make and have supervision of the making of annual assessments of persons, property, and occupations now or hereafter made subject to assessment for taxation for county, borough, town, township, school, poor and institution district purposes. *In making assessments of property at less than actual value, it shall accomplish equalization with other properties within the taxing district.* The making of triennial assessments as provided by existing law is hereby abolished.

Section 6. The subordinate assessors shall make the annual assessment of all property and persons, taxable upon occupations, subject to assessment for taxation for aforesaid purposes, together with a list of all persons subject to a school per capita tax or a poll tax, within their respective districts, and, in so doing, shall view all properties in their district taxable for said purposes, and *in assessing such properties at less than actual value, shall accomplish equalization with other properties within the taxing district.* They shall make a personal house to house canvass for their district, in order that the lists of persons taxable upon occupation or subject to a school per capita tax or poll tax may be accurate and correct insofar as it is possible to make them. They shall also have and possess, except as modified by this act, the same powers and perform the same duties and be subject to the same liabilities as are now or shall hereafter be conferred or imposed upon borough, ward, town, and township assessors with respect to making assessments and valuations for taxation purposes. All such assessors who shall fail to make assessments and lists in the manner herein provided shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine not exceeding five hundred dollars, and, in default of the payment of such fine and costs, to undergo an imprisonment not exceeding ninety days.

Section 2. Section 9 of the act is hereby amended to read as follows:

Section 9. After action on such assessments by said board, any dissatisfied taxable may, within thirty days from the final fixing of his assessment and valuation, appeal therefrom to the court of common pleas of the said county in the manner provided by law for appeals from assessments; and it shall be the duty of the court at once to hear and determine said appeal, and, if necessary, to make such changes therein as may be right and proper. *In the case of real property, the court shall determine, from the evidence submitted at the hearing, what ratio of assessed value to actual value 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.* From the decision of the court, an appeal may be taken to the Superior or Supreme Court as now provided by law.

Subordinate assessors to make annual assessment.

Preparation of list of persons subject to school per capita tax or poll tax.

Assessments of property at less than actual value.

Assessors to make personal house to house canvass.

Additional powers, duties and liabilities of assessors.

Failure to make assessments and lists.

Penalty.

Section 9, said act, amended.

Appeals from assessments and valuations.

Duty of court.

In case of real property.

Appeals to Superior or Supreme Court.

APPROVED—The 29th day of July, A. D. 1953.

JOHN S. FINE