Section 702.1. Assessment and Appeals First Year Permanent Record System in Effect.—This section shall be applicable in any county only during the first year that such county makes its assessments for taxation purposes in the entire county from valuations made with the use of the permanent system of records, consisting of tax maps, property record cards and property owner's index, as required by section 306 of the act herein amended. As soon as the valuations of real property or the actual assessments for taxation purposes in any taxing district has been completed, regardless of the date, notice shall be given in the manner provided by the act herein amended by the board to each owner of property whose valuation or assessment has been changed from the valuation or assessment of the previous year, and any person aggrieved by any such valuation or assessment may appeal to the board for relief within thirty days after receipt of notice required to be given to property owners by this section by filing the statement of intent to appeal as provided in section 701 (b). Such appeals shall be heard as soon as possible by the board.

No other appeals shall be allowed that year from assessments of real property made upon valuations referred to in this section, notwithstanding the provisions of sec-

tions 701 and 702 of the act herein amended.

Section 2. Any appeals heretofore heard by any county board of assessment from valuations of real property made during the first year such county made its assessments for taxation purposes in the entire county with the use of the permanent system of records, consisting of tax maps, property record cards and owner's index, as required by section 306 of the act herein amended, are hereby ratified and confirmed and declared to be valid appeals from assessments notwithstanding the fact that such appeals were taken from the valuations or property fixed by the board and not from the assessments made for taxation purposes, as provided by law, and that the appeals were not heard at the time prescribed by law for hearing appeals from assessments.

APPROVED-The 26th day of March, A. D. 1957.

GEORGE M. LEADER

## No. 16 AN ACT

Amending the act of May 9, 1949 (P. L. 908), entitled "An act relating to public records of political subdivisions other than cities and counties of the first class; authorizing the recording and copying of documents, plats, papers and instruments of writing by photostatic, photographic, microfilm or other mechanical process, and the admissibility thereof and enlarge-

Validation of appeals heretofore made. ments thereof in evidence; providing for the storage of duplicates and sale of microfilm copies of official records and for the destruction of other records deemed valueless; and providing for the services of the Department of Property and Supplies to political subdivisions," authorizing county commissioners to destroy or dispose of certain records and papers.

Copy of records.

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

Act of May 9, 1949, P. L. 908, amended by adding a new section 6.2. Section 1. The act of May 9, 1949 (P. L. 908), entitled "An act relating to public records of political subdivisions other than cities and counties of the first class; authorizing the recording and copying of documents, plats, papers and instruments of writing by photostatic, photographic, microfilm or other mechanical process, and the admissibility thereof and enlargements thereof in evidence; providing for the storage of duplicates and sale of microfilm copies of official records and for the destruction of other records deemed valueless; and providing for the services of the Department of Property and Supplies to political subdivisions," is amended by adding, after section 6.1, a new section to read:

Certain records in custody of county auditors authorized to be destroyed with approval of court of common pleas. Section 6.2. Except checks and vouchers, the records, documents, papers or instruments of writing which have been in the custody of the county auditors for a period of eight years or more and which are deemed by a majority of the county commissioners to be valueless may, with the approval of the court of common pleas, be destroyed or disposed of by the county commissioners.

Act effective immediately.

Section 2. This act shall take effect immediately.

Approved—The 26th day of March, A. D. 1957.

GEORGE M. LEADER

## No. 17

## AN ACT

Amending the act of May 4, 1927 (P. L. 519), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," permitting borough council to hold its organization meeting on first day after a holiday.

The Borough Code.

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

Section 1001, act of May 4, 1927, P. L. 519, reenacted and amended July 10, 1947, P. L. 1621, and amended October 21, 1955, P. L. 710, further amended.

Section 1. Section 1001, act of May 4, 1927 (P. L. 519), known as "The Borough Code," reenacted and amended July 10, 1947 (P. L. 1621), and amended October 21, 1955 (P. L. 710), is amended to read:

Section 1001. Organization of Council; Quorum; Compensation; Eligibility.—The borough council shall