

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

Section 1. Section 21, act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," is amended by adding at the end thereof, a new subsection to read:

Section 21. Collection of Taxes by Suit.—* * *

(c) In addition to the fine or imprisonment provided by subsection (b) of section 7.1, act of June 26, 1931 (P. L. 1379), any person violating subsection (a) of section 7.1 of said act shall be liable in a civil action or actions to any tax collector or taxing district in an amount equal to the taxes that said district would have imposed upon such property during the time it was erroneously listed as exempt, together with interest at the rate of six per centum per annum. In case of a dispute as to the assessment that would have applied from time to time, the same shall be determined by the court without proceedings by the board.

APPROVED—The 22d day of November, A. D. 1967.

RAYMOND P. SHAFER

No. 262

AN ACT

HB 1619

Amending the act of May 9, 1949 (P. L. 908), entitled "An act relating to collection of taxes on real property, limiting the time for commencing suit to enforce personal liability for such taxes," extending the time within which actions must be commenced in certain cases.

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

Section 1. Section 1, act of May 9, 1949 (P. L. 908), entitled "An act relating to collection of taxes on real property, limiting the time for commencing suit to enforce personal liability for such taxes," is amended to read:

Section 1. Every suit hereafter brought to enforce personal liability of an owner of real property for taxes assessed against such real property by any political subdivision shall be commenced within

five years after the date such taxes become due and not thereafter: Provided, however, That actions brought under the provisions of subsection (c) of section 21 of the act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," may be commenced within one year of the discovery of the conveyance giving rise to the action without regard to the date of the conveyance.

APPROVED—The 22d day of November, A. D. 1967.

RAYMOND P. SHAFER

No. 263

AN ACT

HB 221

Amending the act of June 26, 1931 (P. L. 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 ¹ 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," further regulating the assessment of real property in cities.

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

Section 1. Section 19, act of June 26, 1931 (P. L. 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," is amended to read:

Section 19. Any city in any county wherein such a board is

¹ "boards" in original.