

recognized college of liberal arts or of the sciences. The fact that the instruction has been received by the applicant shall be evidenced by a certificate obtained from such institution satisfactory to the board. The applicant must be a graduate of a school of podiatry or chiropody, approved by the board. The board shall send to every applicant an admission card and one of his photographs marked with an assigned number for admission to examination.

Section 2. This act shall take effect immediately.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER.

---

No. 349

AN ACT

HB 1602

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 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," changing the dates for examining, revising, and appealing annual assessments, and preparing and delivering assessment rolls, and making mandatory all dates specified in the act for the performance of duties.

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

Section 1. Section 7, 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," amended June 30, 1951 (P. L. 608) and July 19, 1951 (P. L. 1090), is amended to read:

Section 7. The said board shall, on or before the [fifteenth day of

September] first day of August, examine and revise the said annual assessments and valuations, increasing or decreasing the same as in their judgment may seem proper, and shall add thereto and assess such property or persons taxable upon occupations as may have been omitted, and may also add thereto the names of any persons subject to a school per capita tax or poll tax as may have been omitted; and such added assessments may be used for the taxation of the property and persons only for the current year and the preceding three years if there was liability for such taxes under existing law.

The board shall, on or before the [first day of October] fifteenth day of August, prepare an assessment roll or list of persons and property subject to local taxation, together with the value placed upon each person and each parcel or tract of real property. The board shall at the same time prepare a list of all property exempted by law from taxation.

Section 2. Section 8 of the act, amended May 26, 1949 (P. L. 1848), is amended to read:

Section 8. (a) The assessment roll shall be open to public inspection at the office of the board at the county seat during ordinary business hours of each business day from the time of completion to and including the first day of [November] September. Upon completion of the assessment roll, the board shall give notice by publication once in one or more 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 with the board, on or before the first day of [November] September, an appeal, in writing, designating the assessment appealed from.

(b) [Upon completion of the assessment roll but in no event later than the first day of October, the] The board shall within five days of completing the assessment roll cause to be mailed to each owner of property or person assessed, the value of whose property or personal assessment has not theretofore been separately fixed or the value of whose property or personal assessment has been changed from that finally fixed in the preceding assessment roll, at his last known address, a notice of such change and the amount of the old assessment, if the property or personal assessment was previously separately assessed, and the amount of the new assessment. Such notice shall state that any person aggrieved by any assessment may appeal to the board for trial by filing with the board, on or before the first day of [November] September, an appeal, in writing, designating the assessment or assessments by which such person is aggrieved and the address to which notice of the time and place for

a hearing of the appeal shall be mailed.

(c) Any person aggrieved by any assessment, whether or not the value thereof shall have been changed since the preceding annual assessment, may appeal to the board for relief. Any person desiring to make an appeal shall, on or before the first day of [November] September, file with the board an appeal, in writing, setting forth:

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

(2) The address to which the board shall mail notice of the time and place of hearing.

(d) [On the first Monday of November] On the first business day after the first day of September, the board shall meet for the hearing

of appeals and shall continue to meet for such purpose from time to time until all appeals have been heard and acted upon. All appeals shall be heard and acted upon not later than the first day of [January] October. The board shall notify each person who has filed an appeal

of the time and place of hearing on said appeal by depositing such notice in the mail addressed to such person at the address designated in the appeal not later than the tenth day preceding the day designated in the notice for such appearance. Any person who shall fail to appear for hearing at the time fixed shall be conclusively presumed to have abandoned his appeal.

(e) When the board has completed the hearing of appeals and has in each case entered its order it shall make such changes in the assessment roll as will make it conform to such orders. When such corrections have been made, the board shall prepare three copies of the assessment roll and deliver them on or before the first day of

December with its 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 original assessment roll and the true copies

may be corrected, amended or changed after the first day of December as circumstances may require. 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.

(f) On or before the [fifteenth day of January] fifteenth day of October, the board 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 3. The act is amended by adding, after section 19, a new section to read:

Section 19.1 All dates specified in this act for the performance of any acts or duties shall be construed to be mandatory and not discretionary with the officials who are designated by this act to perform such acts or duties.

Section 4. This act shall take effect January 1, 1969.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER

No. 350

AN ACT

HB 1603

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," changing dates for the filing of reports by auditors, the commencement of the fiscal year, the preparation and adoption of budgets, the delivery of tax duplicates, authorizing and regulating the amendment of budgets and tax levies and tax rates following municipal elections, and transferring certain powers and duties from the Department of Internal Affairs to the Department of Community Affairs.

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

Section 1. The second paragraph of section 547, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481), and amended February 2, 1966 (P. L. 1887), is amended to read:

Section 547. Completion, Filing and Publication of Annual Town-