

## No. 368

## A SUPPLEMENT

## HB 2003

To the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," further providing for the fees to be charged by and the powers and duties of county officials in counties of the second class A.

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

Section 1. The fees to be charged by any county official in a second class A county shall be the same as those charged by county officials in counties of the third class until such time as an enactment is made specifically setting forth the fees to be charged. Any action of a county official in a second class A county prior to the effective date of this supplement is hereby validated and confirmed as if such action was in accordance with law.

Section 2. The powers and duties of county officials in a second class A county shall be the same as those set forth for county officials in counties of the third class until such time as an enactment is made specifically setting forth said powers and duties.

Section 3. This act shall take effect immediately.

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

RAYMOND P. SHAFER

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No. 369

AN ACT

## HB 2004

Amending the act of May 22, 1933 (P. L. 853), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," including counties of the second class A within the provisions of the act and authorizing appeals by counties.

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

Section 1. The definitions of "Appointed assessors" and "Board for

the assessment and revision of taxes" in section 102, and subsection (c) of section 401, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law" are amended to read:

Section 102. Definitions.—The following words and phrases shall, for the purpose of this act, have the meanings respectively ascribed to them in this section, except where the context clearly indicates a different meaning:

\* \* \*

"Appointed assessors" shall mean the assessors appointed by the board of revision of taxes in counties of the first class, and the subordinate assessors appointed by the board for the assessment and revision of taxes in counties of the second, second A and third classes.

\* \* \*

"Board for the assessment and revision of taxes" shall mean the board for the assessment and revision of taxes in counties of the second, second A and third classes.

\* \* \*

Section 401. Issuing of Precepts and Return of Assessments in Triennial Years.—\* \* \*

(c) In counties of the second A and third class, the precepts to make triennial assessments shall be issued to the appointed assessors by the board for the assessment and revision of taxes, and return thereof made at such times as the board shall determine in accordance with existing law relating to the board for the assessment and revision of taxes in said counties;

\* \* \*

Section 2. Section 404 of the act, amended July 2, 1941 (P. L. 219), is amended to read:

Section 404. Assessment of Persons in Counties That do Not Levy Occupation Taxes.—It shall be the duty of the assessors, for taxation purposes in counties of the second, second A and third class, and in counties electing not to levy a tax on trades, occupations, professions and persons who follow no occupation or calling, to prepare a list of all residents and inhabitants in such counties over the age of twenty-one years, and return the same to the proper county authorities with other taxable property as provided by law. The assessor shall also state the occupation of each such resident and inhabitant or that a person does not follow an occupation or calling, as the case may be, for the assessment of any township or borough tax on occupations, as provided by law. The county commissioners, or boards for the assessment and revision of taxes, as the case may be, shall continue to fix valuations for trades, occupations, professions and persons who follow no occupation or calling, as provided by law, for the use of boroughs and townships, and nothing contained in this act shall be construed to repeal the power of townships and boroughs to levy taxes on trades, occupations, professions, and on persons who follow no occupation or

calling as provided by law.

Section 3. Subsection (a) of section 407 and section 520 of the act are amended to read:

Section 407. (a) Recorder of Deeds in Certain Counties to Furnish Record of Conveyances; <sup>1</sup> Compensation.—It shall be the duty of the recorder of deeds in each county of the second A, third, fourth, fifth, sixth, seventh and eighth classes to keep a daily record, separate and apart from all other records, of every deed or conveyance of land in said county entered in his office for recording which record shall set forth the following information to wit: The date of the deed or conveyance, the names of the grantor and grantee, the consideration mentioned in the deed, the location of the property as to city, borough, ward, town or township, the acreage of the land conveyed, if mentioned, and if the land conveyed be a lot or lots on a recorded plan, the number or numbers by which the same may be designated on the plan, if mentioned in the deed; and it shall be the further duty of the recorder, on the first Monday of each month, to file the aforesaid daily record in the commissioner's office, or office of the board for the assessment and revision of taxes, of the proper county, together with his certificate, appended thereto, that such record is correct; and the recorder of deeds shall charge, and collect from the person presenting a deed of conveyance for record, the sum of fifteen (15) cents, when it contains but one description of land, and ten (10) cents for each additional description therein described, which sum shall be in full compensation for his services under this act.

\* \* \*

Section 520. Appeals by Municipalities.—The corporate authorities of any county, city, borough, town, township, school district or poor district, which may feel aggrieved by any assessment of any property or other subject of taxation for its corporate purposes, shall have the right to appeal therefrom to the proper board of revision, court of common pleas, or to the Supreme or Superior Court, in the same manner, subject to the same procedure, and with like effect, as if such appeal were taken by a taxable with respect to his property.

Section 4. This act shall take effect immediately.

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

RAYMOND P. SHAFER

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<sup>1</sup> "compenation" in original.