county of the third class shall cease and terminate, and the duties and terms of the borough, ward, and township assessors in such counties, so far as assessments for taxation are concerned, shall cease and terminate upon the passage and approval of this act by the Governor.

Section 2. Section 9 of the act, amended July 29, 1953 (P. L. 974), is amended to read:

Section 9. After action on such assessments by said board, any dissatisfied taxable or taxing district 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.

Section 3. Section 18 of the act, amended May 26, 1949 (P. L. 1848) is amended to read:

Section 18. The corporate authorities of any borough, town, township, school institution and poor district, and county, who may feel

aggrieved by any assessment of property or subjects of taxation for its corporate purposes, shall have the right to appeal therefrom in entirety or by individual assessments to the board or to the court of common pleas or the Superior or Supreme 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 assessment, and in addition may take an appeal from any decision of the board or court of common pleas as though it had been a party to the proceedings before such board or court even though it was not such a party in fact.

Section 4. This act shall take effect immediately. Approved—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER

No. 374

AN ACT

**HB 2044** 

Amending the act of August 21, 1953 (P. L. 1254), entitled "An act establishing a uniform fee for services of recorders of deeds in counties of the third, fourth, fifth,

sixth, seventh and eighth classes," including counties of the second class A within the provisions of the act.

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

Section 1. The title, act of August 21, 1953 (P. L. 1254), entitled "An act establishing a uniform fee for services of recorders of deeds in counties of the third, fourth, fifth, sixth, seventh and eighth classes," is amended to read:

## AN ACT

Establishing a uniform fee for services of recorders of deeds in counties of the second A, third, fourth, fifth, sixth, seventh and eighth classes.

Section 2. The introductory paragraph of section 1 of the act, amended October 26, 1959 (P. L. 1384) and December 22, 1959 (P. L. 2005), is amended to read:

Section 1. The fees of the recorders of deeds in counties of the second A, third, fourth, fifth, sixth, seventh and eighth classes shall be as follows:

Section 3. This act shall take effect immediately.

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

RAYMOND P. SHAFER

No. 375

AN ACT

## HB 2045

Amending the act of May 9, 1949 (P. L. 927), entitled "An act fixing and regulating the fees, commissions, mileage and other costs chargeable by the sheriff in counties of the second, third, fourth, fifth, sixth, seventh and eighth classes for their official acts and the services of their deputies, watchmen, appraisers and other agents; requiring prepayment of same, unless secured or chargeable to the county, and delivery of itemized receipts therefor; requiring certain payments by the county, including the compensation of special deputies; providing for the taxation and collection of fees, commissions, mileage and other costs; requiring salaried sheriffs to account to the county for certain fees and commissions collected; and repealing inconsistent laws, general, special or local," including counties of the second class A within the provisions of the act.

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