

## No. 147

## AN ACT

## HB 2022

Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," providing for changes in the salaries of assessors.

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

Section 1. Section 505, act of May 21, 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class County Assessment Law," amended July 27, 1959 (P.L.577, No.186), is amended to read:

Section 505. Compensation of Assessor.—Each assessor hereafter elected shall be paid **[not less than twelve nor more than sixteen dollars for each day of eight hours, and at the same rate for each hour of any greater or lesser period necessarily employed by him in the performance of his duties] by rates established by the county salary board.** On or before the tenth day of each month succeeding any month in which the assessor has been employed one or more days in the performance of his duties, the assessor shall file with the board a sworn statement of the days so employed, indicating the particular days and the nature of the duties performed on each day. The board shall make such examination of the statement as to it seems proper, and shall allow or disallow any compensation claimed by the assessor within twenty days after receipt of such statement. Any assessor who shall be aggrieved by the action of the board in allowing or disallowing any compensation claimed by him may appeal from the decision of the board to the court of common pleas of the county.

APPROVED—The 27th day of June, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly  
No. 147.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "T" at the end.

*Secretary of the Commonwealth.*