

## No. 1977-70

## AN ACT

## SB 653

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," specifically empowering the appointed Board of Assessment Appeals to hear appeals from assessments of the chief county assessor.

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

Section 1. Section 302, act of May 21, 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class County Assessment Law," amended January 18, 1952 (P.L.2094, No.594), is amended to read:

Section 302. (a) Powers and Duties of the Board.—The board shall have the power, and it shall be its duty, to

(1) Appoint as hereinafter provided a chief county assessor and such assistant assessors, clerks and other employes as may be deemed necessary.

(2) Adopt rules and regulations not inconsistent with this act, which shall govern the chief assessor, his assistants and local elected assessors in the making of the assessment.

(3) Hear and determine appeals, as hereinafter provided, from the valuations fixed by the assessor, or revised by the board as the case may be.

(4) Establish, within the limits of this act, the form of the assessment roll and the order of listing of persons and property in such assessment roll and in the tax duplicates prepared from such roll.

(5) Prepare annually and submit to the county commissioners an estimate of the expense to be incurred incidental to the carrying out of the provisions of this act.

(6) Examine and revise the assessments and valuations as hereinafter provided.

(7) Establish a permanent system of records consisting of tax maps, property record cards and property owner's index, as hereinafter provided,

and such additional maps, materials and manuals as it shall deem necessary.

*(b) An appointed board as provided in section 301 shall be limited to:*

*(1) Hear and determine appeals from assessments made by the chief county assessor.*

*(2) Adopt rules of procedure with respect to the determination of appeals not inconsistent with this act.*

Section 2. This act shall take effect in 60 days.

APPROVED—The 9th day of November, A. D. 1977.

MILTON J. SHAPP