

No. 155
AN ACT

Amending the act of May twenty-one, one thousand nine hundred forty-three (Pamphlet Laws 571), 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", authorizing certain political subdivisions to take part in appeals through their solicitors or special counsel.

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

Section 1. Section seven hundred two, act of May twenty-one, one thousand nine hundred forty-three (Pamphlet Laws 571), known as "The Fourth to Eighth Class County Assessment Law," amended January eighteen, one thousand nine hundred fifty-two (Pamphlet Laws 2138), is amended to read:

Section 702. Appeal Hearings.—On the first business day following the first 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 persons who have stated their intention to appeal have been heard and the appeals acted upon, but not later than the first day of October. The board shall notify each person who has filed a statement of intention to appeal, of the time and place where he shall appear for the purpose of being heard, by depositing such notice in the mail, addressed to such person at the address designated in the statement of intention to appeal, not later than the fifth day preceding the day designated in the notice for such appearance. All hearings on appeals before the board shall be open to the public and shall be conducted in accordance with regulations prescribed by the board. Any person may appear and be heard, either in person or by counsel. *Any political subdivision having an interest in the assessment may appear and be heard, either by its solicitor or counsel*

"The Fourth to Eighth Class County Assessment Law".

Section 702, act of May 21, 1943, P. L. 571, amended January 18, 1952, P. L. 2138, further amended.

especially engaged for such purpose. At such hearing, the board shall inquire as to the equity of the assessment appealed from in relation to other similar assessments, as well as to the proper value of the subject or object assessed, and after such hearing shall make such order as to it seems just and equitable, affirming, raising or lowering the assessment appealed from. The order of the board shall be entered in the minutes of the board, and a copy of such order shall be delivered to the person who appealed, either in person or by mail, to the address shown in the statement of intention to appeal, within five days after the hearing on such appeal. The chief assessor and such assistant assessors as he or the board may designate, shall attend each hearing and shall furnish the board with such information relating to the assessment appealed from, as the board may desire. Either the board or the person appealing may call such witnesses as they desire and as may be permitted under the rules of the board, and the board may examine such witnesses under oath. For the purpose of examining witnesses, any member of the board shall be competent to administer oaths.

APPROVED—The 27th day of September, A. D. 1955.

GEORGE M. LEADER

No. 156

AN ACT

Amending the act of May two, one thousand nine hundred forty-nine (Pamphlet Laws 872), entitled "An act granting credit toward pension or retirement benefits of certain members of the police force employed by political subdivisions for time spent in military service of the United States", granting credit for military service during armed conflicts.

Pension or retirement benefits.

Section 1, act of May 2, 1949, P. L. 872, amended.

Certain policemen entitled to credit for time spent in military service.

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

Section 1. Section one, act of May two, one thousand nine hundred forty-nine (Pamphlet Laws 872), entitled "An act granting credit toward pension or retirement benefits of certain members of the police force employed by political subdivisions for time spent in the military service of the United States," is amended to read:

Section 1. Any member of the police force employed by a political subdivision who has been a regularly appointed employe of any such political subdivision for a period of at least six months and who thereafter shall, heretofore or hereafter, be inducted into the military