

for official and legal advertising in any matter, action at law, proceeding in court, or legal proceeding, in any matter, settlement of estates, public sales of real estate by either sheriffs, masters, executors, administrators, trustees, or other persons, shall be taxable, collectible and payable as other court costs and expenses of administration are now required by law to be taxed, collected, and paid, upon all judgments, orders and decrees of court. [Provided, No action at law, proceeding in court, settlement of estate, sale, or other matter in any legal proceeding, shall be fully and finally determined until there has been filed of record in such matter or proceeding a receipt certifying that such advertising and publication charges have been paid the same as all court and legal proceeding costs are now required to be paid.]

Section 4
repealed.

Section 3. That section four of said act is hereby repealed.

Validation.

Section 4. All actions at law, proceedings in court, settlement of estates, sales, or other matters, in any legal proceeding heretofore begun and/or fully and finally determined, shall be valid and binding to all intents and purposes, notwithstanding there was a failure to file of record in such matter or proceeding a receipt, certifying that the advertising and publication charges had been paid, and notwithstanding there was a failure to comply with the provisions of said act with respect to the method of dispensing with any legal notice or advertising, where discretion is vested in a court to omit or dispense with such legal notice or advertisement.

APPROVED—The 24th day of April, A. D. 1931.

GIFFORD PINCHOT

No. 52

AN ACT

To amend section one of article six of the act, approved the seventh day of March, one thousand nine hundred and one (Pamphlet Laws, twenty), entitled "An act for the government of cities of the second class," as amended, by making residents of adjacent territory annexed to such cities qualified to act as assessors.

Cities of second
class.

Assessors.

Section 1 of
Article VI, act
of March 7, 1901
(P. L. 20), as
last amended by
act of June 23,
1919 (P. L.
575), further
amended.

Section 1. Be it enacted, &c., That section one of article six of the act, approved the seventh day of March, one thousand nine hundred and one (Pamphlet Laws, twenty), entitled "An act for the government of cities of the second class," which was last amended by the act, approved the twenty-third day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred seventy-five), entitled "An act amending article six of an act, entitled 'An act for the government

of cities of the second class,' approved the seventh day of March, Anno Domini one thousand and nine hundred and one, as amended by an act, entitled 'An act amending article six of an act, entitled "An act for the government of cities of the second class," approved the seventh day of March, Anno Domini one thousand nine hundred and one, as amended by an amendatory act, approved the first day of April, Anno Domini one thousand nine hundred and nine, and as affected by an act, entitled "An act providing a uniform rate of assessment and taxation for all real estate in cities of the second class," approved the eleventh day of May, Anno Domini one thousand nine hundred and eleven; by providing for the classification of real estate for purposes of taxation into two classes; to wit, the buildings on land, and the land exclusive of buildings, and by providing for the assessment of a less tax upon the buildings than upon the land exclusive of the buildings, in cities of the second class,' approved the fifteenth day of May, Anno Domini one thousand nine hundred and thirteen; fixing the number of assessors and relating to their salaries," is hereby further amended to read as follows:

ARTICLE VI

Department of Assessors

Section 1. This department shall consist of no less than five (5) members, and an additional member for each seventy-five thousand inhabitants over two hundred thousand as shown by the last preceding United States decennial census, all of whom shall have been residents of the city, or of adjacent territory annexed to the city, for at least ten years, and shall not be of the same political party. The annual salaries of such members shall be fixed by the council: Provided, That such salaries shall not be less than fifteen hundred (\$1,500) dollars per annum for the first two hundred thousand inhabitants of said cities, with an additional five hundred (\$500) dollars per annum for each additional seventy-five thousand inhabitants, according to the last preceding United States decennial census; and said members shall, from time to time, make all valuations for purposes of municipal taxation.

They shall classify all real estate in the city in such manner, and upon such testimony as may be adduced before them, so as to distinguish between the buildings on land and the land exclusive of the buildings, and to certify to the councils of said city the aggregate valuation of city property subject to taxation. It shall be the duty of said councils, in determining the rate for [the years one thousand nine hundred and fourteen and one thou-

Number.

Qualifications.

Residents of annexed territory.

Salaries.

Valuations.

Classification of real estate.

Certification.

sand nine hundred and fifteen, to assess a tax upon the buildings equal to nine-tenths of the highest rate of tax required for said years; and for the years one thousand nine hundred and sixteen, one thousand nine hundred and seventeen, and one thousand nine hundred and eighteen, to assess a tax upon the buildings equal to eight-tenths of the highest rate of tax required to be assessed for those years; and for the years one thousand nine hundred and nineteen, one thousand nine hundred and twenty, and one thousand nine hundred and twenty-one, to assess a tax upon the buildings equal to seven-tenths of the highest rate of tax required to be assessed for those years; and for the years one thousand nine hundred and twenty-two, one thousand nine hundred and twenty-three, and one thousand nine hundred and twenty-four, to assess a tax upon buildings equal to six-tenths of the highest rate of tax required to be assessed for those years; and for the year one thousand nine hundred and twenty-five, and for] each year [thereafter] *hereafter*, to assess a tax upon the buildings equal to five-tenths of the highest rate of tax required to be assessed [for the year one thousand nine hundred and twenty-five, and] for each *such* year [thereafter,] respectively, so that upon the said classes of real estate of said city there shall, in any year, be two rates of taxation.

Assessment.

Rate of
taxation.

Triennial
valuation.

Board of
revision.

Act of July 9,
1897.

Rules and
regulations.

They shall triennially make a valuation for all purpose of municipal taxation, and shall have the power to administer oaths. They shall have the power to make a new assessment in any ward or wards they deem necessary in any subsequent year, other than triennial years, in the manner prescribed by law for the triennial assessment. Any property owners shall have the right to be heard by the full board, sitting as a board of revision, on appeal from any valuation. The assessment, as aforesaid, shall remain the lawful assessment for purposes of city taxation until the next assessment. Nothing herein contained shall be construed to repeal the act of July nine, one thousand eight hundred and ninety-seven, providing for the classification of real estate and other property for purposes of taxation, and for the election of assessors and prescribing the duties thereof, in cities of the second class, except so far as the same may be inconsistent herewith.

The councils shall, by ordinance, make all further needful rules and regulations for the government of this department.

APPROVED—The 24th day of April, A. D. 1931.

GIFFORD PINCHOT