

No. 155  
AN ACT

Relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws.

TABLE OF CONTENTS

Article	Sections
I. Preliminary Provisions, .....	101-106
II. Subjects of Taxation; Exemptions, ....	201-204
III. Tax Assessors, .....	301-310
IV. Triennial and Inter-Triennial Assessments, .....	401-453
(a) Triennial Assessments, .....	401-422
(b) Inter-Triennial Assessments, ...	431-432
(c) Optional Reassessments, .....	441
(d) Penal Provisions, .....	451-453
V. Revisions and Appeals, .....	501-520
VI. Repeals, .....	601-602

Section 1. Be it enacted, &c., That the laws designating the subjects, property and persons subject to and exempt from taxation for county, city, borough, town, township, school and poor purposes, and for the assessment of persons, property and subjects of taxation for county purposes, and for boroughs, towns, townships, school districts and poor districts which levy their taxes on county assessments, are hereby amended, revised and consolidated as follows:

ARTICLE I

PRELIMINARY PROVISIONS

Section 101. Short Title; Effective Date.—This act shall be known, and may be cited, as “The General County Assessment Law.” This act shall become effective immediately upon final enactment.

The General  
County Assess-  
ment Law.

Section 102. Definitions.—The following words and phrases shall, for the purpose of this act, have the meanings respectively ascribed to them in this section, except where the context clearly indicates a different meaning:

“Assessors” and “elected assessors” shall mean the assessors for county tax purposes elected in wards, boroughs, towns and townships in counties of the fourth, fifth, sixth, seventh and eighth classes.

“Appointed assessors” shall mean the assessors appointed by the board of revision of taxes in counties of the first class, and the subordinate assessors appointed by the board for the assessment and revision of taxes in counties of the second and third classes.

“Board of revision of taxes” shall mean the board of revision of taxes in counties of the first class.

“Board for the assessment and revision of taxes” shall mean the board for the assessment and revision of taxes in counties of the second and third classes.

Section 103. Excluded Provisions.—This act does not include any provisions, and shall not be construed to repeal:

(1) The act approved the seventeenth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred seven), entitled “An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes,” or any of its amendments;

(2) Except where specifically referred to in this act, the laws relating to boards of revision of taxes, or boards for the assessment and revision of taxes, in counties of the first, second and third classes;

(3) Except where specifically referred to in this act, the laws relating to cities, boroughs, towns, townships, school districts and poor districts.

Section 104. Application of Act.—Except as otherwise in this act specifically limited, this act shall apply in all of the counties of the Commonwealth.

Section 105. Saving Clause; Construction.—The provisions of this act so far as they are the same as those of existing laws are intended as a continuation of such laws, and not as new enactments.

The repeal by this act of any act of Assembly, or part thereof, shall not revive any act, or part thereof, heretofore repealed or superseded.

All local acts of Assembly applying to particular counties or political subdivisions thereof, and not heretofore repealed, shall continue in force, and any provisions of this act inconsistent therewith shall not apply to the counties or political subdivisions thereof affected by such local laws. The reënactment by this act of any act of Assembly, or part thereof, that has heretofore been repealed by any local act of Assembly, in so far as it applied to a particular county or political subdivision thereof, shall not revive or extend the provisions so reënacted to such county or political subdivision thereof.

Whenever the provisions of this act are inconsistent with any law relating to or administered by any board of revision of taxes, or board for the assessment and revision of taxes, in counties of the first, second or third class, the laws relating to and administered by such boards, and not included in this act, shall apply, and the inconsistent provisions of this act shall not apply to such classes of counties, but shall be in full force as to

all other classes of counties, except as affected by local laws.

The provisions of this act shall not affect any act done, liability incurred, or right accrued or vested, or affect any suit, proceeding or prosecution pending or to be instituted to enforce any right or penalty or punish any offense under the authority of any act of Assembly repealed by this act.

Any person holding office under any act of Assembly repealed by this act shall continue to hold such office until the expiration of the term thereof, subject to the conditions attached to such office prior to the passage of this act.

Section 106. Constitutional Construction.—The provisions of this act shall be severable, and if any of the provisions shall be held to be unconstitutional, such decision shall not affect the validity of any of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

## ARTICLE II

### SUBJECTS OF LOCAL TAXATION; EXEMPTIONS

Section 201. Subjects of Taxation Enumerated.—The following subjects and property shall, as hereinafter provided, be valued and assessed, and subject to taxation for all county, city, borough, town, township, school and poor purposes at the annual rate:

(a) All real estate, to wit: Houses, lands, lots of ground and ground rents, mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, and ferries, wharves, and all other real estate not exempt by law from taxation.

(b) All salaries and emoluments of office, all offices, and posts of profit, professions, trades and occupations, except the occupation of farmer, and all persons over the age of twenty-one years who do not follow any occupation or calling, as well of unnaturalized foreign-born persons who shall have resided within this Commonwealth for one whole year, as of citizens of this Commonwealth: Provided, That whenever a person, other than a Federal employe, not taxable under the provision of this clause, is disfranchised from voting because he cannot be lawfully assessed for a county or State tax, it shall be lawful for the county commissioners to assess the occupation of such persons for county taxation purposes, in the manner provided by this act for such assessments. The provisions of this clause shall not apply to counties of the second and third class, or to cities of the second and second A class, or to school districts.

(c) All other things and persons now taxable by the laws of this Commonwealth for county, city and school purposes.

Section 202. Poll in Lieu of Occupation Tax in Counties of the Second and Third Class.—In counties of the second and third class, the county tax on trades, occupations and professions is hereby abolished, and, in lieu thereof, each such county shall assess a poll tax of fifty cents on each resident or inhabitant in said county over the age of twenty-one years, which tax, except as hereinafter otherwise provided, shall be collected by the county treasurer and delinquent tax collector, or the several county tax collectors as now provided by law, with like powers, duties and authority as provided by law for the collection of taxes on trades, occupations and professions.

Section 203. Poll Tax on Federal Employees.—The assessors for county purposes, in counties of the fourth, fifth, sixth, seventh and eighth classes, shall hereafter list and assess all persons resident in this Commonwealth who are employes of the Federal Government, and the county commissioners of the several counties shall levy and provide for the collection from each such Federal employe of an annual county poll tax of fifty cents.

Section 204. Exemptions from Taxation.—The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit:

(a) All churches, meeting-houses, or other regular places of stated worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same;

(b) All burial grounds and all mausoleums, vaults, crypts or structures intended to hold or contain the bodies of the dead, not used or held for private or corporate profit;

(c) All hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence, or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed, and maintained by public or private charity: Provided, That the entire revenue derived by the same be applied to the support and to increase the efficiency and facilities thereof, the repair and the necessary increase of grounds and buildings thereof, and for no other purpose;

(d) All schoolhouses belonging to any county, borough or school district, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same;

(e) All courthouses, jails and poorhouses, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same;

(f) All public parks when owned and held by trustees for the benefit of the public, and used for amusements, recreation, sports and other public purposes without profit;

(g) All other public property used for public purposes, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same;

(h) All real and personal property owned, occupied, and used by any branch, post or camp of honorably discharged soldiers, sailors and marines;

(i) All real property owned by one or more institutions of purely public charity, used and occupied partly by such owner or owners and partly by other institutions of purely public charity, and necessary for the occupancy and enjoyment of such institutions so using it;

(j) All playgrounds, with the equipments and grounds thereto annexed, necessary for the occupancy and enjoyment of the same, founded, endowed, or maintained by public or private charity, which apply their revenue to the support and repair of such playgrounds and to increase the efficiency and facilities thereof, either in ground or buildings, or otherwise, and for no other purpose, and owned, leased, possessed, or controlled by public school boards or properly organized and duly constituted playground associations, and approved and accepted by the board of county commissioners, or board of revision of taxes, of the county in which said playgrounds are situated as such playgrounds;

(k) All buildings owned and occupied by free, public, nonsectarian libraries, and the land on which they stand and that which is immediately and necessarily appurtenant thereto, notwithstanding the fact that some portion or portions of said building or lands appurtenant may be yielding rentals to the corporation or association managing such library: Provided, That the net receipts of such corporation or association from rentals shall be used solely for the purpose of maintaining the said library;

(l) All property, including buildings and the land reasonably necessary thereto, provided and maintained by public or private charity, and used exclusively for public libraries, museums or art galleries, and not used for private or corporate profit, so long as the said public use continues. Except as otherwise provided in clause (k) of this section, all property, real or personal, other than that which is in actual use and occupation for the purposes specified in this section, and all such property from which any income or revenue is derived, other than from recipients of the bounty of the institution or charity, shall be subject to taxation, except where exempted by law for State purposes, and nothing herein contained shall exempt same therefrom. Except as otherwise provided in clause (j) of this section, all property, real and personal, in actual use and occupation for the purposes specified in this section shall be subject to taxation, unless the person or persons, association or corporation, so using and occupying the same, shall be

seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

### ARTICLE III

#### TAX ASSESSORS

Section 301. Election of Assessors.—The qualified voters of each ward in cities of the third class shall, at the municipal election in the year one thousand nine hundred and thirty-five, and every four years thereafter, vote for and elect a properly qualified person, according to law, to act as county assessor in each of said wards under the provisions of this act, who shall serve for four years. All county assessors in boroughs, towns, townships and wards thereof shall be elected at the times and for the terms prescribed by existing laws.

This section does not apply in counties of the first, second and third classes where assessors, under existing law, are appointed.

Section 302. Oath of Assessors.—The elected and appointed assessors of the several wards, townships, towns, boroughs and districts, and, in townships of the first class, also the assistant township assessors and assistant triennial assessors, shall, immediately on the receipt of the precept from the county commissioners, or board of revision of taxes, or board for the assessment and revision of taxes, and before entering upon the duties of their office, take and subscribe the following oath or affirmation:

You do (swear or affirm) that you will support the Constitution of the United States and the Constitution of Pennsylvania, that you will, as assessor for (ward, district, borough, town or township), use your utmost diligence and ability to discover and ascertain all the property, real and personal, within your (ward, district, borough, town or township), and all other objects subject to taxation by the laws of this Commonwealth, and take an accurate account of the same; and that you will justly and honestly, to the best of your judgment, assess and value every separate lot, piece or tract of land, with the improvements thereon, and all personal property made taxable by the laws of this Commonwealth, within your (ward, district, borough, town or township), at the rate or price which you shall, after due examination and consideration, believe the same would sell for if sold singly and separately at a bona fide sale, after full public notice; and that you will assess all persons according to their correct offices and posts of profit, trades and occupations; and that you will perform your duty as assessor of said (ward, district or township) with honesty and fidelity, according to the laws of this Commonwealth, without fear, favor or affection, hatred, malice or ill will.

**Section 303. Filing of Assessor's Oath.**—It shall be the duty of each elected and appointed assessor and assistant township and triennial assessor to produce to the commissioners, or board of revision of taxes, or board for the assessment and revision of taxes, of the county, within twenty days after his election or appointment, a copy of the oath or affirmation taken and subscribed by him as is hereinbefore directed, and attested by the person before whom the same was administered, which shall be filed by the commissioners, or said boards, in their respective office.

**Section 304. Vacancies in the Office of Assessor.**—Whenever an elected assessor, or, in townships of the first class, an assessor, assistant township assessor or assistant triennial assessor, refuses or neglects to qualify as required by law, or refuses or neglects to receive the precept and books for the triennial or other assessment, the county commissioners are hereby authorized to appoint a suitable person to serve as assessor on the eighth day after the time designated by this act to begin the assessment.

If the electors of any ward, borough, town or township shall fail to choose an assessor, or, in townships of the first class, an assistant township assessor or assistant triennial assessor, at the time appointed by law, or if any person elected to such office shall neglect or refuse to serve therein, or if any vacancy shall happen therein by death or otherwise, the commissioners of the county shall appoint a fit person to fill the office, who shall serve until the expiration of the then current term of such officer, and who shall have the same powers, be subject to the same penalties, and receive the same compensation, as if he had been elected to such office.

**Section 305. Compensation of Assessors Except in First-Class Townships.**—In counties of the fourth, fifth, sixth, seventh and eighth classes, each elected assessor for county purposes, in cities of the third class, boroughs, towns and townships of the second class, shall keep an account of the several days by him actually employed in the performance of his duties, and shall make return of the same to the commissioners of the county, verified by his oath or affirmation, and, for each day necessarily so employed, he shall receive: In cities of the third class, such compensation as shall be fixed by the county commissioners; in boroughs and townships of the second class, the sum of five dollars; and in towns the same compensation as is now received by assessors in towns.

**Section 306. Compensation and Expenses of Assessors and Assistants in First-Class Townships.**—In counties of the fourth, fifth, sixth, seventh and eighth classes, the township assessor and the assistant township assessor in each township of the first class shall receive, as compensation for his services, ten (\$10.00) dollars per diem for each day actually employed by him in the per-

formance of the duties of his office, both in making the triennial assessment and in making the supplemental assessments in the intervening years between the years of the triennial assessment; the said compensation to be paid by the county as heretofore. The compensation of the assistant triennial assessors in the said townships of the first class shall be five (\$5.00) dollars per diem for each day actually employed by them, respectively, in the performance of the duties of their office, to be paid by the county as heretofore. In addition to the compensation hereinbefore provided, the township assessors, assistant township assessors, and assistant triennial assessors of first-class townships shall be reimbursed by the county for any expenditures made for postage or stationery necessarily used in the performance of their duties and for any necessary office rent.

Section 307. Fixing Amount of Compensation and Expenses in First-Class Townships; Payment.—The said township assessors and assistant township assessors and assistant triennial assessors shall make return, on oath or affirmation, to the county commissioners of the proper county, of the number of days actually employed by them in the performance of the duties of their office, and of amounts expended for postage, stationery, and office rent; and the county commissioners are hereby empowered to summon the respective township assessors and assistant township assessors and assistant triennial assessors before them, and examine them, upon oath or affirmation, as to the accuracy of the said return. When the county commissioners shall have determined, either from the returns of the township assessors and assistant township assessors and assistant triennial assessors, or from their examination of them as aforesaid, the number of days actually employed by them and the amount of moneys properly and necessarily expended for postage, stationery, and office rent, clerk hire and other expenses, the county commissioners shall make payment to the aforesaid township assessors, assistant township assessors and assistant triennial assessors the amount due them from the funds of the county as hereinbefore stated.

Section 308. Mileage.—Whenever any elected assessor, or, in townships of the first class, any assessor, assistant township assessor or assistant triennial assessor, whose duties pertain to making assessments for purposes of county taxation, shall be required to travel to the county seat of his county, or to any place of sitting of the county commissioners elsewhere than at the county seat, he shall receive from the county mileage at the rate of three cents a mile for each mile necessarily traveled, both going and returning, in addition to the per diem compensation for services allowed by this act.

Section 309. Interpreters.—In counties of the fourth, fifth, sixth, seventh and eighth classes, county commis-



sioners may appoint interpreters to act as such for assessors, or, in townships of the first class, for assessors, assistant township assessors or assistant triennial assessors.

Such interpreters may be assigned by the county commissioners to assist any assessor or assistant assessor, and shall accompany him to his district at and for such time as the commissioners may designate. Such interpreters shall, on behalf of such assessor or assistant assessor, and under his direction and control, administer oaths, and interrogate any taxable concerning name, occupation, residence, and property of said taxable.

The number of said interpreters, so appointed, shall be within the discretion of the county commissioners, provided not more than one interpreter be employed to a district, and in no event shall any interpreter be employed for a greater length of time than ten days in any one district.

The compensation for any interpreter appointed under the provisions of this act shall be two dollars and fifty cents per day, and traveling expenses, payable, upon warrant of the county commissioners, out of the county treasury.

Section 310. Penalty for Refusing to Serve; Exception.—If any elected assessor refuses to serve he shall forfeit and pay the sum of twenty dollars, to be recovered before a justice of the peace or alderman, at the suit of the commissioners, as debts of similar amount are now recoverable: Provided, That no person who shall have served as collector or assessor shall be appointed or chosen for a second term without his consent for the term of ten years.

#### ARTICLE IV

##### TRIENNIAL AND INTER-TRIENNIAL ASSESSMENTS

###### (a) Triennial Assessments

Section 401. Issuing of Precepts and Return of Assessments in Triennial Years.—(a) In counties of the first class, the precepts to make annual assessments shall be issued to the appointed assessors by the board of revision of taxes, and return thereof made as provided by existing law relating to the board of revision of taxes in said counties;

(b) In counties of the second class, the precepts to make triennial assessments shall be issued to the appointed assessors by the board for the assessment and revision of taxes at such time as the board may prescribe, and return thereof be made on or before the first Monday of November as provided by existing law relating to the board for the assessment and revision of taxes in said counties;

(c) In counties of the third class, the precepts to make triennial assessments shall be issued to the ap-

pointed assessors by the board for the assessment and revision of taxes, and return thereof made at such times as the board shall determine in accordance with existing law relating to the board for the assessment and revision of taxes in said counties;

(d) In counties of the fourth class, the county commissioners shall issue the precepts to make triennial assessments to the elected assessors of their respective townships, towns, boroughs and wards on or before the first day of June, and the assessors are hereby required to complete the said assessment and make their return not later than the first day of September, one thousand nine hundred and thirty-three, and triennially thereafter;

(e) In counties of the fifth, sixth, seventh and eighth classes, the county commissioners shall issue the precepts to make triennial assessments to the assessors of the respective townships of the second class, towns, boroughs and wards on or before the second Monday of September, and, to assessors in townships of the first class, on or before the first day of July, and the assessors are hereby required to complete the said assessment and make their return not later than the thirty-first day of December, one thousand nine hundred and thirty-three, and triennially thereafter: Provided, That the county commissioners of said counties may, at the time of issuing their precepts, direct the return thereof to be made at any time before the thirty-first day of December: Provided further, That where assessors in townships of the first class shall have been continuously engaged in the actual performance of their duties after the delivery of the precepts to them, except where prevented by sickness or stress of weather, and are not able to complete the triennial assessment and make return thereof on or before the thirty-first day of December, it shall be lawful for the said assessors to continue the performance of their duties and to make return of their assessment to the county commissioners after said date, but in no case shall any such return be made later than the fifteenth day of February of the year following the delivery of the precepts to the assessors.

Section 402. Valuation of Property.—It shall be the duty of the several elected and appointed assessors, and, in townships of the first class, of the assessors, assistant township assessors and assistant triennial assessors, to assess, rate and value all objects of taxation, whether for county, city, township, town, school, poor or borough purposes, according to the actual value thereof, and at such rates and prices for which the same would separately bona fide sell.

Section 403. List of Taxables.—The elected and appointed assessors of the several counties shall, in each year, make a return to the county commissioners, or board of revision of taxes, or board for the assessment

and revision of taxes, of all the taxable inhabitants within their respective wards, boroughs, towns, townships and districts, which return shall state the names and surnames and the address of each of such taxable inhabitants, stating the occupation and the street and number of the house in which such inhabitant resides. In all cases where such taxable inhabitant resides in a house not having a street and number address, the name of the owner of the house and his or her address, as definitely as possible, shall be given. The provisions of this section shall not apply to any county of the first class except where, under the provisions of existing law, a tax upon occupations may be levied by any city within such county which makes its tax levies on the basis of the assessments provided for by this act, and where such city has authorized such levy.

Section 404. Assessment of Persons in Second- and Third-Class Counties for Collection of Poll Taxes and Borough and Township Occupation Taxes.—It shall be the duty of the assessors, for taxation purposes, to prepare a list of all residents and inhabitants in counties of the second and third classes, over the age of twenty-one years, and return the same to the proper county authorities with other taxable property as provided by law. The assessor shall also state the occupation of each such resident and inhabitant for the assessment of any township or borough tax on occupations, as now provided by law. To the lists as furnished by the tax assessors, the county commissioners, or the board for the assessment and revision of taxes, as the case may be, shall add and assess for the poll tax such residents and inhabitants as may be assessed by assessors, assistant or registry assessors, for the purpose of qualifying such persons to vote: Provided, That any person, subject to said tax and for any reason not assessed, may appear before the county commissioners, or the board for the assessment and revision of taxes, at any time at least two months before any general or municipal election, and be so assessed. The county commissioners, or board of assessment and revision of taxes, shall immediately certify the fact of such assessment to the county treasurer, or if other county taxes for the year have become delinquent, then to the county delinquent tax collector. The county commissioners, or boards for the assessment and revision of taxes, as the case may be, shall continue to fix valuations for trades, occupations and professions, as now provided by law, for the use of boroughs and townships, and nothing contained in this act shall be construed to repeal the power of townships and boroughs to levy taxes on trades, occupations and professions as now provided by law.

Section 405. Return of Exempt Property.—It shall be the duty of the several elected and appointed assessors in this Commonwealth to make return of all prop-

erty, now or which hereafter may be especially exempt by act of Assembly from taxes, in a separate list to the commissioners, or board of revision of taxes, or board for the assessment and revision of taxes, as the case may be, of the proper county, for which service the said assessors shall receive the same compensation as is allowed for like services in other cases.

Section 406. Real Estate Omitted from Triennial Assessment.—Whenever any taxable real estate shall be omitted to be assessed at the triennial assessment, the elected or appointed assessor, on notice thereof, shall forthwith assess and return the same to the proper office, which assessment shall be subject to appeal, and shall continue until the next triennial assessment, and its proper proportion of all taxes to which such real estate is liable, levied after such assessment, shall be laid thereon.

Section 407. (a) Recorder of Deeds in Certain Counties to Furnish Record of Conveyances; Compensation.—It shall be the duty of the recorder of deeds in each county of the third, fourth, fifth, sixth, seventh and eighth classes to keep a daily record, separate and apart from all other records, of every deed or conveyance of land in said county entered in his office for recording, which record shall set forth the following information, to wit: The date of the deed or conveyance, the names of the grantor and grantee, the consideration mentioned in the deed, the location of the property as to city, borough, ward, town or township, the acreage of the land conveyed, if mentioned, and if the land conveyed be a lot or lots on a recorded plan, the number or numbers by which the same may be designated on the plan, if mentioned in the deed; and it shall be the further duty of the recorder, on the first Monday of each month, to file the aforesaid daily record in the commissioner's office, or office of the board for the assessment and revision of taxes, of the proper county, together with his certificate, appended thereto, that such record is correct; and the recorder of deeds shall charge, and collect from the person presenting a deed of conveyance for record, the sum of fifteen (15) cents, when it contains but one description of land, and ten (10) cents for each additional description therein described, which sum shall be in full compensation for his services under this act.

(b) Statement of Conveyances to Be Furnished Assessors.—It shall be the duty of the county commissioners, or board for the assessment and revision of taxes, of such counties, upon receipt of such daily report from the office of the recorder of deeds, to keep the same on file in their office; and, prior to the making of the annual and of the triennial assessment, to deliver to the elected or appointed assessor or assessors of each city, borough, ward, town, township or district, before he shall enter upon the discharge of his duty as assessor of the real

estate in his district, a statement or statements of all such deeds and conveyances of all such real estate within said district, together with all the information regarding the same as set forth in this section, to be used by such assessor or assessors in making the assessment in the name of the owners of the real estate and in ascertaining the value of such real estate.

(c) Land to Be Assessed in Name of Owner at Time of Assessment.—It shall be the duty of such assessor or assessors in such counties, in making the triennial assessment and the intermediate annual assessments, to ascertain the owner or owners of each tract, piece, parcel or lot of ground assessed, at the time of such assessment, and to assess the same in the name of the then owner or owners, as thus appears in such statement, unless to his personal knowledge there has been thereafter a change in the ownership so that such tract, piece, parcel or lot of real estate shall be assessed in the name of the then owner or owners.

Section 408. (a) Recorder of Deeds to Furnish Abstract of Conveyances of Property in First-Class Townships; Compensation.—Before the recorder of deeds of any county, wherein there is no board for the assessment and revision of taxes for county purposes, shall admit to record in his office any deed of conveyance of land in any township of the first class within said county, he shall charge, and collect from the person presenting such deed of conveyance for record, the sum of fifteen (15) cents as a fee for the service hereinafter prescribed; and, at the time of admitting the deed of conveyance to record, the recorder of deeds shall transmit to the town clerk of the township of the first class, in which the land so conveyed may be located, an abstract of the deed of conveyance, giving the name of the grantor, the name and address of the grantee, the acreage conveyed, if mentioned, and the consideration money mentioned, and if the land conveyed be a lot or lots on a recorded plan, the number or numbers by which the same may be designated on the plan, if mentioned in the deed.

(b) Assessors in First-Class Townships to Examine Records and Return Property in Name of Then Owner.—It shall be the duty of the assessor and assistant assessors in each of such townships of the first class, before making the triennial assessment, to examine the record books or registers of real estate, if any, kept in such township, and to assess each tract, piece, parcel or lot of land in the said township in the name of the owner thereof, as shown by the said record books or registers; and it shall further be the duty of the assessor, in the years intermediate between the triennial assessments, to revise the preceding assessment according to the changes of ownership, as shown by the record books or registers, so that each tract, piece, parcel or lot of real estate in the township shall be assessed in the name of the then

owner, as shown by the said record books or registers, and to return the said revised assessment to the county commissioners, in the manner directed by this act.

Section 409. Persons Acquiring Unseated Lands to Furnish Statement to County Commissioners.—It shall be the duty of every person hereafter becoming a holder of unseated lands, by gift, grant or other conveyance, to furnish to the county commissioners, or board for the assessment and revision of taxes, as the case may be, a statement signed by such holder, or his, her, or their agent, containing a description of each tract so acquired, the name of the person or persons to whom the original title from the Commonwealth passed, and the nature, number and date of such original title, together with the date of the conveyance to such holder, and the name of the grantor, within one year from and after such conveyance, and on failure of any holder of unseated lands to comply with the injunctions of this act, it shall be the duty of the county commissioners to assess on every tract of land, respecting which such default shall be made when discovered, four times the amount of the tax to which such tract or tracts of land would have been otherwise liable, and to enforce the collection thereof, in the same manner that taxes due on unseated lands are or may be assessed and collected: Provided, That nothing in this section shall be construed as giving greater validity to unexecuted land warrants than they are now entitled to, nor to the detriment of persons under legal disabilities, provided such person or persons comply with the foregoing requisitions within the time or times limited, respectively, after such disability shall be removed.

Section 410. Assessment of Unseated Lands.—All unseated lands within this Commonwealth, held by individuals, copartnerships, associations or corporations, either by improvement, warrant, patent, or otherwise, shall, for the purpose of raising county rates and levies, be valued and assessed in the same manner as other property.

Whenever any tax levy is made upon land as unseated, which the assessors for the same year by error or mistake returned assessed as seated, while the same ought or might legally have been assessed as unseated, such levy shall be deemed valid and regular for all intents and purposes, notwithstanding it differs from the copy of the duplicate furnished by the assessor. All records of the county commissioners charging lands as unseated with arrears of taxes shall be evidence of an assessment. No clearing over by mistake shall ever be deemed sufficient to render land seated.

Section 411. Assessment of Seated Lands Divided by County Lines.—The elected and appointed assessors of the several counties shall, on seated lands, make the

assessment in the county in which the mansion house is situate, when county lines divide a tract of land.

Section 412. Assessment of Seated Lands Divided by Township Lines.—Where seated lands are divided by the boundary line between two townships, or between a township and a city, borough or town, and the mansion house is situated in a township, the whole of such lands shall be assessed only in the township where the mansion house is situated. Where the mansion house is situated in a city, borough or town, and the balance of such seated lands are located in one or more townships, the land located in such township or townships shall be assessed therein, and the land located in the city, borough or town shall be assessed therein.

Section 413. Assessment Where Township Line Passes Through Mansion House.—Whenever the dividing line between any township and city or borough, or between any two townships, as now or may be hereafter located, shall pass through the mansion house of any tract of land, the owner of the land so divided may choose, as the place of residence of its occupants, either of the townships or the borough, by a written notice of his election to the commissioners of the county. A choice once so made shall be binding on the owner and occupiers of such mansion house and on future owners thereof. In case of the neglect or refusal of the owner of such land to make an election as aforesaid, the persons occupying said mansion house shall be regarded as residing wholly within the township, and the elected or appointed assessors of such township shall, in such case, or when he elects to reside in the township, assess therein such persons, and all the tract of land on which such mansion house is erected.

Section 414. Assessment of Coal Underlying Lands Divided by County, Township or Borough Lines.—The elected or appointed assessors of the wards, townships and boroughs of the several counties shall, where seated lands, underlaid with coal, are divided by county, city, township or borough lines, the ownership of which coal has been severed from the ownership of the overlying strata or surface, assess each division of said coal in the county, city, township or borough in which it actually lies.

Section 415. Separate Assessment of Coal and Surface.—All elected and appointed assessors shall hereafter assess coal and surface separately in cases where the life tenant of land has not the right to operate the coal underlying said surface.

Section 416. Assessing Real Estate Subject to Ground Rent, Dower, or Mortgage.—All real estate subject to ground rent, dower, or mortgage shall be estimated at its full value and taxed accordingly, except in the case of real estate subject to ground rent where there is no provision made in the ground rent deed that the lessee

shall pay the taxes on the ground rent, in which cases such ground rent shall be estimated and assessed for taxes to the owners thereof.

Section 417. Assessment of Property of Decedents' Estates.—Where any person shall die leaving real or personal estate, which by the existing laws of this Commonwealth is subject to taxation for county purposes, such property, so long as the same shall belong to the estate of such deceased person, may be assessed in the name of the decedent, or in the name of his administrator or administrators, executor or executors, or his heirs generally, or in the name of any of the administrators, executors or heirs; and in assessing it in the names of the executors, administrators, or heirs it shall not be necessary to designate them by their christian or surnames.

Section 418. Returns of Timber Lands.—It shall be the duty of the several elected and appointed assessors, in their return of real estate to the commissioners of the proper county at each triennial assessment, to make returns of all the timber land in their proper district by specifying in separate columns how many acres each tract contains of cleared land, and how many in timber.

Section 419. Assessment of Auxiliary Forest Reserves.—All surface land which has, since the fifth day of June, one thousand nine hundred and thirteen, been classified and set apart as auxiliary forest reserves, in the manner provided by law, or which may hereafter be so classified, shall, so long as the same remains so classified, be rated in value, for the purpose of taxation, not in excess of one dollar (\$1.00) per acre, and shall continue to be so rated so long as the said land remains within the class designated as auxiliary forest reserves: Provided, however, That if the said surface land be underlaid with coal, iron ore, oil, gas, or other valuable minerals, said minerals may be separately assessed. The elected and appointed assessors in the several boroughs, townships and districts in which such lands are situate shall assess such lands in the manner now or hereafter provided for the assessment of real estate for purposes of taxation, as if they had not been set apart as auxiliary forest reserves, and shall make their return to the county commissioners in like manner as is now or hereafter may be provided by law, subject to exception, appeal, and final adjustment.

Upon receipt of assessment returns from the various assessors, the county commissioners, or board for the assessment and revision of taxes, shall reduce, in their records, to a sum not in excess of one dollar (\$1.00) per acre, the assessment on all those lands which shall have been placed in the class known as auxiliary forest reserves, in accordance with certificates filed with them by the Department of Forests and Waters, and the orig-



inal assessment returns made by said assessors shall be preserved.

Section 420. Assessment for County and Poor Purposes Where Lands in One County Are Annexed to a Borough in Another County.—Where lands situated in one county now are or hereafter shall be annexed to a borough situated in an adjoining county, the authorities in the county wherein the land is actually situated, now or hereafter having authority to make the assessments on which the county and poor taxes are levied, shall assess the taxable property within the lines of land lying in such county, and shall record the same in a separate book. This assessment shall be made by the authority that would have made the assessment had the land not been annexed to the borough. The owners of all property so assessed shall have the same right of appeal from this assessment as any other taxable in the same county.

Section 421. Assessment for Borough and School Purposes Where Lands in One County Are Annexed to a Borough in Another County.—The authorities within the county wherein is situated the borough to which such land has been annexed, now or hereafter having authority to make the assessments on which the borough and school taxes are levied, shall also assess the taxable property within the territory which is situated in one county and has been annexed to a borough which is situated in an adjoining county, and shall record the same in a separate book. This assessment shall be made by the authority which would have assessed this land had it been in the same county as the borough to which it is annexed. The owner of any property so annexed shall have the same right of appeal from this assessment as any other taxable in the same county as the borough.

Section 422. Borough Ward Assessors to Act as Board.—In boroughs divided into wards, in making the valuation of property, the elected assessors of all the wards shall act as a board of assessors; and such board of assessors shall make the assessments of all subjects of taxation in the borough, for borough, school, district and county purposes, and return thereof shall be made to the county commissioners, as now provided by law, subject to revision by the county commissioners as now provided by law.

(b) Inter-Triennial Assessments

Section 431. Issuing of Precepts and Return of Assessments in Inter-Triennial Years.—

(a) In counties of the second class, the precepts to make assessments in the years between triennial assessments shall be issued to the appointed assessors by the board for the assessment and revision of taxes at such time as the board may prescribe, and return thereof made on or before the first Monday of November as

provided by existing law relating to the board for the assessment and revision of taxes in said counties.

(b) In counties of the third class, the precepts to make assessments in the years between triennial assessments shall be issued to the appointed assessors by the board for the assessment and revision of taxes, and return thereof made at such times as the board shall determine in accordance with existing law relating to the board for the assessment and revision of taxes in said counties.

(c) In counties of the fourth class, the precepts to make assessments in the years between triennial assessments shall be issued to the assessor by the county commissioners on or before the first day of June, and the assessors are hereby required to complete the said assessments and to make return thereof not later than ninety days from the date of the issuing of said precepts.

(d) In counties of the fifth, sixth, seventh and eighth classes, the precepts to make assessments in the years between triennial assessments shall be issued to the assessors of townships of the second class, towns, boroughs and wards on or before the second Monday of September, and, to assessors in townships of the first class, on or before the first day of July, and the said assessors are hereby required to complete the said assessments and to make return thereof not later than ninety days from the date of the issuing of said precepts: Provided, That in cases of an emergency, or in wards where an assessor cannot complete the reassessment within the said ninety days, the county commissioners may, at their discretion, extend the time for completing the said reassessment and for making return thereof: And provided further, That where assessors in townships of the first class shall have been continuously engaged in the actual performance of their duties after the delivery of the precepts to them, except where prevented by sickness or stress of weather, and are not able to complete the assessment and make return thereof as herein provided, it shall be lawful for said assessors to continue the performance of their duties and to make return of their assessment to the county commissioners after said date, but in no case shall any such return be made later than the fifteenth day of February of the year following the delivery of the precepts to the assessors.

Section 432. Inter-Triennial Assessments.— In each of the two years succeeding the triennial assessment, except in counties of the first class, and except as in counties of the second and third classes otherwise provided, the commissioners, or board for the assessment and revision of taxes, as the case may be, of the respective county shall send a transcript of such triennial assessment to the elected or appointed assessors of every ward, borough, town, township and district therein, together with their precepts, requiring them to take an

account of all personal property taxable by law, together with a just valuation of same, and all persons, and also a valuation of all offices and posts of profit, professions, trades and occupations taxable by law, enjoining such assessors to make a just return to them and to note in such return such alterations in his ward, borough, town, township or district, as may have been occasioned by the transfer or division of real estate, or by the destruction of buildings, or by the mining out of coal, ore, or other minerals assessed under the triennial assessment, and also noting all persons who have arrived at the age of twenty-one years since the last triennial assessment, and all others who have since that time come to inhabit in such ward, borough, town, township or district, together with the taxable property such persons may possess, and the valuation thereof, agreeably to the provisions of this act; and to reassess all real estate which may have been improved by the erection of buildings or other improvements subsequent to the last preceding triennial assessments, subject to appeals as now provided by law.

#### (c) Optional Reassessments

Section 441. The county commissioners, or the board for the assessment and revision of taxes, as the case may be, may, in their discretion, issue their precepts to the elected or appointed assessors of the respective wards, districts, boroughs, towns and townships, on or before the first day in March of each year, for the assessment of such persons as may remove into the respective township, ward, borough, town or district since the last assessment, and for the reassessment of such property as may have been transferred since the last assessment, and for the assessment of those who may have been omitted from the last assessment. And it shall be the duty of such assessors to make such assessment, and return the same before the twenty-fifth of May. For such service the said assessors shall receive, out of the county funds, such compensation as may be fixed by the county commissioners, not, however, exceeding the per diem compensation fixed by this act.

#### (d) Penal Provisions

Section 451. Penalty on Assessors for Failure to Assess and for Making Incorrect Assessments.—If any elected or appointed assessor, or, in townships of the first class, any assessor, assistant township assessor or assistant triennial assessor, knowingly and intentionally omits, neglects or refuses to assess and return any property, person, or thing made taxable by law, or knowingly and intentionally assesses, rates or values the same at more or less than he knows and believes the just cash value or rate thereof, or neglects or refuses to assess any tax required by law, he shall be guilty of a misde-

meanor in office, and, on conviction thereof, be subject to imprisonment not less than three nor more than twelve months, and fined in a sum not less than one hundred nor more than two hundred dollars.

Section 452. Penalty on Assessor for Failure to Perform Duty.—If any elected or appointed assessor, or, in townships of the first class, any assessor, assistant township assessor or assistant triennial assessor, who shall have taken upon himself the duties of such office, neglects or refuses to comply with any order or warrant issued to him in conformity with law, or does not perform the duties enjoined upon him by law, he shall forfeit any sum not exceeding forty dollars, to be recovered by the county as debts of a like amount are recoverable.

Section 453. Penalty on County Commissioners for Failure to Perform Duty.—It shall be a misdemeanor in office for the county commissioners, or members of the board of revision of taxes, or board for the assessment and revision of taxes, of any county to neglect or refuse to perform the duties required of them by law in the assessment of any tax which has been or shall be imposed by the laws of this Commonwealth, and, on conviction of said offense, he or they shall be punished by a fine of not less than fifty nor more than two hundred dollars.

## ARTICLE V

### REVISIONS AND APPEALS

Section 501. Commissioners to Constitute Board of Revision; Oath.—The county commissioners of each county of the fourth, fifth, sixth, seventh and eighth classes shall compose a board to be called a “Board of Revision,” of which the county commissioner holding the oldest certificate of election shall be the president. The members of said board shall each take and subscribe an oath or affirmation, before the president of the court of common pleas, the prothonotary, or any of the associate judges of the county, in the following words, to wit: “I. . . .do swear or affirm that I will faithfully, and to the best of my knowledge and judgment, revise, correct and equalize the valuation of all property taxable by law. . . .in. . . .county, . . . .and faithfully perform all the duties of a member of the board of revision for. . . .county, according to the laws of this Commonwealth,”—which oath shall be deposited in the office of the recorder of the county.

Section 502. Publication of Statement Showing Aggregate Assessments, Et Cetera.—The county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, of the several counties shall, as soon as the elected or appointed assessors of the several wards, districts, boroughs, towns and townships in their respective counties shall have made their returns. make out

and publish in not less than two newspapers for two weeks, or, if there be no newspaper published in the county, by handbills posted up in each ward, district, borough, town or township, at the place of holding township, town, borough, ward or district elections, a statement in such form as will show the aggregate value and assessments made by each assessor in the county, upon property taxable by law for county purposes, upon personal property, upon all salaries and emoluments of office, and all persons, trades, occupations and professions, and as will also show the whole amount of taxes assessed on each ward, district, borough, town and township in the county, and, at the time and in the manner herein provided for publishing said statements, the county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, shall also give public notice of a day not later than thirty days from the time of publishing, by them appointed, for finally determining whether any of the valuations of the assessors have been made below a just rate, according to the meaning and intention of this act: Provided, That any neglect or refusal of the county commissioners, or board for the assessment and revision of taxes, to make and publish the statement required by this section shall not invalidate or hinder the collection of any tax imposed by any law of this Commonwealth.

Section 503. Revision at Time of Appeals.—The county commissioners, acting as a board of revision, or board for the assessment and revision of taxes, as the case may be, are hereby authorized to do and perform the duties of said board of revision upon the same day, and at the same time and place, fixed for the hearing of appeals for the several townships, towns, boroughs and wards in their respective counties.

Section 504. Right of Taxables to Examine Returns.—From the time of publishing the returns of the elected or appointed assessors until the day appointed for finally determining whether any valuation of the assessors have been made too low, any taxable inhabitant of the county shall have the right to examine the return in the commissioners' office, or board for the assessment and revision of taxes, as the case may be.

Section 505. Making Revisions.—The county commissioners, acting as the board of revision, or board of revision of taxes, or board for the assessment and revision of taxes, as the case may be, in each county, shall, on receiving the returns of the elected or appointed assessors, proceed to examine and inquire whether the same have been made in conformity with the laws of this Commonwealth, and whether all property to be valued for taxation for county purposes has been valued at a sum or price not less than the same would bring after full public notice at a public sale, supposing each separate

lot or piece or tract of land, with the improvements, or the personal property of each individual, company or corporation only were to be sold. They shall receive and consider the written communication of any taxable inhabitant of the county relative to any property which such taxable inhabitant shall believe to have been reduced too low, and, on the day appointed for determining whether any property has been reduced too low or assessed too high, they shall proceed to raise or lower the price or valuation of any property which they shall believe to have been reduced too low or assessed too high, and if they cannot on the day appointed revise, raise and equalize the valuation of all property, they may adjourn from day to day until the whole of such valuation shall have been revised, raised or equalized.

Section 506. Employment of Assistants in Counties of the Fourth Class.—The commissioners of each county of the fourth class are hereby authorized and empowered to employ competent persons, resident freeholders of the county, who shall assist the county commissioners of such counties in the adjustment and revision of assessments; and are further authorized and empowered to employ such clerical and other assistance as may be necessary to enable the commissioners to function properly in their capacity as a board of revision of the assessments and valuations arrived at by such assessments.

The salary of such employes shall be fixed by the salary board in the respective counties, and shall be paid out of the funds of the county in the usual manner.

Section 507. Transcript of Assessments, Statement of Rate, and Day for Appeal Sent to Assessors.—When the revisions of the triennial assessments have been completed, the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, of the respective counties shall cause accurate transcripts of the assessments to be made out by their clerk, and shall transmit the same to the respective elected or appointed assessors on or before the second Monday of April following, together with a statement of the rate per cent of the tax and the day of appeal fixed by them.

Section 508. Notice of Assessment, Rate, and Appeal.—It shall be the duty of the several elected or appointed assessors on receiving such transcript of the triennial assessment from the county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, to give written or printed notice, at least five days before the day of appeal, to every taxable inhabitant within the respective ward, borough, town, township or district, of the amount or sum of which he stands rated, and the rate per cent of the tax, and of the time and place of such appeal. In every case where the county commissioners, acting as a board of revision, or the board for the assessment and

revision of taxes, as the case may be, shall raise the price or valuation of any property which they believe has been valued or reduced by the assessor too low, a notice of such increased valuation shall also be given to the owner or owners.

Section 509. Publication of Notice of Appeal.—It shall also be the duty of the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, of the respective counties, to give notice, by advertisement in one or more newspapers printed in or nearest to the seat of justice of the proper county, at least three weeks before the day of appeal, of the time and place fixed for such appeal from triennial assessments.

Section 510. Notice of Appeals in Inter-Triennial Years.—It shall be the duty of the several elected and appointed assessors in each of the two years succeeding the triennial assessment to give notice to the taxable inhabitants in like manner as after the triennial assessment, but in the following cases only; namely, in the case of real property, where buildings or other improvements have been newly erected or have been destroyed, and when coal, ore, or other minerals assessed under the triennial assessment have been mined out, since such triennial assessment; and in the case of personal property, offices, professions, trades and occupations, where there has been any alteration in the assessment, occasioning a different valuation from the former year, and also where persons have come to inhabit in the county since such triennial assessment.

Section 511. Board of Revision to Hear and Pass on Appeals.—At the time and place fixed for the appeal, whether at a triennial or inter-triennial assessment, the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, shall attend and hear all persons who may apply for redress, and grant such relief as to them shall appear just and reasonable: Provided, That the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, shall not make any allowance or abatement in the valuation of any real estate, in any other year than that in which the triennial assessment is made, excepting where buildings or other improvements have been destroyed, or where coal, ore, or other minerals assessed under the triennial assessment have been mined out, subsequently to such triennial assessment, in which cases such allowance or abatement shall be made.

Section 512. Assessors to Attend Appeals.—It shall be the duty of the several elected and appointed assessors to attend at the time and place fixed for the appeal from triennial and inter-triennial assessments for the respective ward, borough, town, township or district, to prevent impositions being practiced on the commission-

ers, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, by the persons appealing.

Section 513. Place of Holding Appeals.—The county commissioners, acting as boards of revision, and boards for the assessment and revision of taxes, of the several counties shall have power, when hearing tax appeals, either in triennial or inter-triennial years, to sit and to hold hearings and dispose of appeals away from the county seat and within the city, borough, town or township of the county where the appeals originate, and to take action on any such appeals with like force and effect as if said appeals were regularly heard and action thereon taken in their respective offices at the county seat.

Section 514. Assessments Regulated; Duplicates.—Immediately after the appeals are over, the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, shall proceed to regulate the assessments, according to the alterations made, and shall cause their clerks to make fair duplicates thereof, in such form as the commissioners or board may direct.

Section 515. Duplicates to Be Furnished School Districts of Third and Fourth Classes.—In order to enable the board of school directors in each district of the third class, other than school districts of that class which are located wholly within the boundary lines of cities of the third class, and where such third-class school districts comprise the same territory as such city of the third class in which the same is so located, as aforesaid, and in each district of the fourth class in this Commonwealth, to assess and levy the necessary school taxes required by such district each year, the county commissioners, or board for the assessment and revision of taxes, in each county shall, on or before the first day of April in each year, at the expense of the county, furnish to each school district of the third class, other than school districts of that class which are located wholly within the boundary lines of cities of the third class, and where such third-class school districts comprise the same territory as such city of the third class in which the same is so located, as aforesaid, and to each district of the fourth class, therein, for its use, to be retained by it, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and residents or inhabitants made taxable for county purposes in such school districts, stating the name of each taxable, and the valuation, description, and kind of property, and a list of the residents or inhabitants assessed; all of which real estate, personal property, and residents or inhabitants are hereby made taxable for school purposes in each school district of the third and fourth class.



Section 516. Duplicates to Be Furnished Townships of the First Class.—The county commissioners, or the board for the assessment and revision of taxes, of the several counties shall, on or before the first day of April of each year, at the expense of the county, furnish to the township commissioners of each township of the first class, for its use, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and occupations made taxable for county purposes in such township of the first class. Such duplicate shall state the name of each taxable, with the valuation, description, and kind of property and occupation of such taxable.

Section 517. Hearing Appeals Subsequent to Time Fixed.—It shall be the duty of the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, to hear appeals at any subsequent time when they may be in session, previous to the payment of the tax, and to make such alterations as they might have done on the regular day of appeal: Provided, That no such appeal shall be heard unless the appellant shall have given due notice thereof to the assessor of the proper ward, borough, town, township or district.

Section 518. Appeal to Court from Assessments; Collection Pending Appeal; Payment Into Court. — Any owner of real estate or taxable property in this Commonwealth, who may feel aggrieved by the last or any future assessment or valuation of his real estate or taxable property, may appeal from the decision of the county commissioners, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, as the case may be, to the court of common pleas of the county within which such property is situated, and, for that purpose, may present to said court, or file in the prothonotary's office, within sixty days after the county commissioners, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, as the case may be, have held the appeals provided for by this or any other act of Assembly and acted on the said assessments and valuations, a petition signed by him, his agent or attorney, setting forth the facts of the case, and thereupon the court shall proceed, at the earliest convenient time to be by them appointed, of which notice shall be given to the county commissioners, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, as the case may be, to hear the said appeal, and the proofs in the case, and to make such orders and decrees touching the matter complained of as to the judges of said court may seem just and equitable, having due regard to the valuation and assessment made of other real estate in such county or city; the

costs of the appeal and hearing to be apportioned or paid as the court may direct: Provided, however, That the appeal shall not prevent the collection of the taxes complained of, but in case the same shall be reduced, then the excess shall be returned to the person or persons who shall have paid the same: And provided further, That the appellant may pay the amount of the tax alleged to be due by reason of the assessment appealed from into the court to which such appeal is taken, whereupon said court shall allocate and pay over to the proper authorities such amount of said tax as shall appear to said court to be reasonably free from dispute, and the remainder of the amount paid in shall be held by the court pending the final disposition of the appeal.

Section 519. Appeals to Supreme or Superior Courts.

—Any owner of real estate or taxable property in this Commonwealth, or any county, city, borough, town, township, school district or other public corporation having power and authority to levy taxes on the assessment of his real estate or taxable property in question, may appeal from the judgment, order or decree of any court of common pleas, in any matter affecting the assessment of taxes on said property, to the Supreme or Superior Court, in the same manner as appeals are taken in other cases to the said Supreme or Superior Court: Provided, That the appeal shall not prevent the collection of the taxes upon the assessment fixed or allowed by such judgment, order or decree of the court of common pleas, but in case the same shall be reduced, then the excess shall be returned to the person or persons who shall have paid the same.

Section 520. Appeals by Municipalities.—The corporate authorities of any city, borough, town, township, school district or poor district, which may feel aggrieved by any assessment of any property or other subject of taxation for its corporate purposes, shall have the right to appeal therefrom to the proper board of revision, court of common pleas, or to the Supreme or Superior 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 property.

## ARTICLE VI

### REPEALS

Section 601. The following acts and parts of acts are hereby repealed as respectively indicated:

(1) Section two of the act approved the third day of April, one thousand eight hundred and four (Pamphlet Laws, five hundred seventeen), entitled "An act directing the Mode of selling unseated Lands for Taxes," so far as it relates to the assessment of unseated lands.

(2) Section one of the act approved the fourth day of April, one thousand eight hundred and five (Pam-

phlet Laws, two hundred sixty-five), entitled "A supplement to the act, entitled 'An act to raise and collect County Rates and Levies,'" absolutely.

(3) Section one of the act approved the twenty-eighth day of March, one thousand eight hundred and six (Pamphlet Laws, six hundred forty-four), entitled "A supplement to the act, entitled 'An act enjoining certain duties on the holders of warrants not executed, and on the holders of unseated lands,'" absolutely.

(4) The act approved the twenty-eighth day of March, one thousand eight hundred and eight (Pamphlet Laws, one hundred sixty-six), entitled "A further supplement to the act entitled 'An act for raising county rates and levies,'" absolutely.

(5) Section one of the act approved the thirtieth day of March, one thousand eight hundred and twenty-two (Pamphlet Laws, one hundred six), entitled "A further supplement to an act entitled 'An act to raise and collect county rates and levies,'" absolutely.

(6) The act approved the fifteenth day of February, one thousand eight hundred and thirty-two (Pamphlet Laws, seventy-nine), entitled "A supplement to an act entitled 'An act to increase the county rates and levies for the use of the Commonwealth,' passed the twenty-fifth day of March, Anno Domini, one thousand eight hundred and thirty-one," absolutely.

(7) Sections six, seven, eight and nine of the act approved the eleventh day of March, one thousand eight hundred and thirty-four (Pamphlet Laws, one hundred seventeen), entitled "An act relating to Inns, Taverns, and retailers of vinous and spirituous liquors," absolutely.

(8) Sections two, three, four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, twenty-three and twenty-four of the act approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred nine), entitled "An act relating to county rates and levies and township rates and levies," absolutely.

(9) Sections eighty-seven, eighty-eight and eighty-nine of the act approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred thirty-seven), entitled "An act relating to counties and townships, and county and township officers," absolutely.

(10) Section two of the act approved the twenty-eighth day of February, one thousand eight hundred and thirty-five (Pamphlet Laws, forty-five), entitled "A supplement to the act relating to county rates and levies, and township rates and levies, and to the act relating to counties and townships, and county and township officers," so far as it relates to assessors.

(11) Section twenty-nine of the act approved the sixteenth day of April, one thousand eight hundred and

thirty-eight (Pamphlet Laws, five hundred fourteen), entitled "An act to authorize the committee of the state of Michael Fox, a lunatic, to sell and convey certain real estate, and for other purposes," absolutely.

(12) Section three of the act approved the second day of July, one thousand eight hundred and thirty-nine (Pamphlet Laws, five hundred seventy-six), entitled "An act to authorize the Administrators of Henry Mineum, late of Crawford county, deceased, to sell and convey certain real estate, and for other purposes," absolutely.

(13) The act approved the fifteenth day of May, one thousand eight hundred and forty-one (Pamphlet Laws, three hundred ninety-three), entitled "An act to Establish a Uniform Mode for the Valuation of Property and Assessment of Taxes," absolutely.

(14) Section sixty-six of the act approved the fourth day of March, one thousand eight hundred and forty-two (Pamphlet Laws, forty-three), entitled "An act Regulating Election Districts and for other purposes," absolutely.

(15) Section twenty-one of the act approved the twelfth day of April, one thousand eight hundred and forty-two (Pamphlet Laws, two hundred sixty-two), entitled "A supplement to an act, entitled 'An act authorizing the Governor to incorporate the Tioga Navigation Company,' passed the twenty-six day of February, one thousand eight hundred and twenty-six, and for other purposes," absolutely.

(16) Section fifty-nine of the act approved the eleventh day of July, one thousand eight hundred and forty-two (Pamphlet Laws, three hundred twenty-one), entitled "An act regulating election districts and for other purposes," absolutely.

(17) Sections nine, ten, eleven, twelve, thirteen and fourteen of the act approved the twenty-seventh day of July, one thousand eight hundred and forty-two (Pamphlet Laws, four hundred and forty-one), entitled "An act to provide for the ordinary expenses of the government, payment of the interest upon the State debt, receiving of proposals for the sale of the public works, and for other purposes," absolutely.

(18) Section thirty-two of the act approved the twenty-ninth day of April, one thousand eight hundred and forty-four (Pamphlet Laws, four hundred eighty-six), entitled "An act to reduce the state debt, and to increase the Pennsylvania canal and railroad company," absolutely.

(19) Section one of the act approved the first day of April, one thousand eight hundred and forty-five (Pamphlet Laws, two hundred eighty), entitled "An act relating to taxes on ground rents and real estate," absolutely.

(20) Section sixteen of the act approved the twenty-second day of April, one thousand eight hundred and

forty-six (Pamphlet Laws, four hundred eighty-six), entitled "An act to provide for the reduction of the public debt," absolutely, and section twenty-three thereof, so far as it relates to the assessment of real property of decedents.

(21) Section thirty-four of the act approved the tenth day of April, one thousand eight hundred and forty-nine (Pamphlet Laws, five hundred seventy), entitled "An act to create a sinking fund, and to provide for the gradual and certain extinguishment of the debt of the Commonwealth," absolutely.

(22) Section five of the act approved the fifth day of April, one thousand eight hundred and forty-nine (Pamphlet Laws (one thousand eight hundred and fifty), nine hundred sixty-two), entitled "An act to incorporate the Union cemetery of Fayette county; to exempt the hall of the Sons of Temperance, in the district of Southwark, Philadelphia county, from taxation; and relative to the duties of assessors," absolutely.

(23) Section fifteen of the act approved the twenty-fifth day of April, one thousand eight hundred and fifty (Pamphlet Laws, five hundred sixty-nine), entitled "An act relating to the bail of executrixes; to partition in the orphans' court and common pleas; to colored convicts in Philadelphia, to the limitation of actions against corporations; to actions enforcing the payment of ground rent; to trustees of married women; to appeals from awards of arbitrators by corporations; to hawkers and pedlers in the counties of Butler and Union; to the payment of costs in actions by informers in certain cases; to taxing lands situate in different townships; and in relation to fees of county treasurers of Lycoming, Clinton and Schuylkill; to provide for recording the accounts of executors, administrators, guardians and auditors' reports; and to amend and alter existing laws relative to the administration of justice in this Commonwealth," absolutely.

(24) Section thirteen of the act approved the fourteenth day of April, one thousand eight hundred and fifty-one (Pamphlet Laws, six hundred twenty-two), entitled "An act to incorporate the Western Insurance Company, relative to the tax on the Lebanon Valley Railroad, to taxation on exempt property, to affidavits of defense in the Common Pleas of Schuylkill county, and relating to the claim of Henry L. Patterson," absolutely.

(25) The act approved the eleventh day of February, one thousand eight hundred and fifty-nine (Pamphlet Laws, thirty-seven), entitled "An act relating to the Boards of Revision in the several counties of this Commonwealth," absolutely.

(26) The act approved the fifth day of April, one thousand eight hundred and fifty-nine (Pamphlet Laws, three hundred sixty-three), entitled "An act relative to incorporated Cemetery Companies," absolutely.

(27) The act approved the tenth day of April, one thousand eight hundred and sixty-seven (Pamphlet Laws, sixty-six), entitled "An act granting an increase of capital to literary, or charitable, institutions, becoming soldiers' orphan schools," absolutely.

(28) The act approved the twenty-eighth day of April, one thousand eight hundred and sixty-eight (Pamphlet Laws, one hundred five), entitled "An act supplementary to the act relating to county rates and levies and township rates and levies," absolutely.

(29) The act approved the twenty-fourth day of April, one thousand eight hundred and sixty-nine (Pamphlet Laws, ninety-five), entitled "An act explanatory of an act granting an increase of capital to literary or charitable institutions becoming soldiers' orphans' schools, approved April tenth, one thousand eight hundred and sixty-seven," absolutely.

(30) The act approved the eighth day of April, one thousand eight hundred and seventy-three (Pamphlet Laws, sixty-four), entitled "An act to repeal all laws exempting real estate from taxation," absolutely.

(31) The act approved the twentieth day of April, one thousand eight hundred and seventy-six (Pamphlet Laws, forty-four), entitled "An act authorizing appeals from assessments in this Commonwealth to the court of common pleas," absolutely.

(32) Section two of the act approved the tenth day of May, one thousand eight hundred and seventy-eight (Pamphlet Laws, fifty-one), entitled "A supplement to an act, entitled 'An act to prescribe the manner in which the courts may divide boroughs into wards,' approved the fourteenth day of May, Anno Domini one thousand eight hundred and seventy-four," absolutely.

(33) The act approved the twenty-fourth day of May, one thousand eight hundred and seventy-eight (Pamphlet Laws, one hundred thirty-one), entitled "An act to determine the residence of owners and occupants of land, when the dividing line between a township and a borough passes through the mansion house, and prescribing the duties of assessors in such cases," absolutely.

(34) Section one of the act approved the twenty-fourth day of May, one thousand eight hundred and seventy-eight (Pamphlet Laws, one hundred thirty-three), entitled "A supplement to an act, approved April twentieth, one thousand eight hundred and seventy-six, entitled 'An act authorizing appeals from assessments in this Commonwealth to the courts of common pleas,' and limiting taxation, without the approval of the court of quarter sessions, until the next triennial assessment, where the county valuation has been raised to exceed three hundred and fifty per cent.," absolutely.

(35) The act approved the fourth day of June, one thousand eight hundred and seventy-nine (Pamphlet Laws, ninety), entitled "A supplement to an act, entitled

'An act to exempt from taxation public property used for public purposes, and places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity,' approved the fourteenth day of May, Anno Domini one thousand eight hundred and seventy-four," absolutely.

(36) The act approved the first day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, fifty-one), entitled "An act to require the assessors of the several townships within this Commonwealth to assess all seated lands in the county in which the mansion house is situated where county lines divide a tract of land," absolutely.

(37) The act approved the thirteenth day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, one hundred twelve), entitled "An act requiring the several assessors of this Commonwealth to make return of timber lands," absolutely.

(38) Section two of the act approved the thirteenth day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, one hundred eighteen), entitled "An act ceding concurrent jurisdiction of this State over certain lands owned or hereafter acquired by the United States," absolutely.

(39) The act approved the twenty-fourth day of March, one thousand eight hundred and eighty-seven (Pamphlet Laws, one hundred ninety-five), entitled "An act amending the eighty-ninth section of the act, entitled 'An act relating to counties and townships and county and township officers,' approved the fifteenth day of April, Anno Domini one thousand eight hundred and thirty-four," absolutely.

(40) Sections three and four of the act approved the fourteenth day of February, one thousand eight hundred and eighty-nine (Pamphlet Laws, seven), entitled "An act to authorize the election of assessors for three years, in the several boroughs and townships of this Commonwealth," absolutely.

(41) The act approved the nineteenth day of April, one thousand eight hundred and eighty-nine (Pamphlet Laws, thirty-seven), entitled "An act authorizing appeals from assessments of taxes in this Commonwealth to the courts of common pleas," absolutely.

(42) Section two of the act approved the eighth day of May, one thousand eight hundred and eighty-nine (Pamphlet Laws, one hundred thirty-three), entitled "An act to amend an act, entitled 'An act to authorize the election of assessors for three years in the several boroughs and townships of this Commonwealth,' approved the fourteenth day of February, Anno Domini one thousand eight hundred and eighty-nine," absolutely.

(43) The act approved the ninth day of May, one thousand eight hundred and eighty-nine (Pamphlet

Laws, one hundred thirty-nine), entitled "An act to authorize the triennial election of county assessors in cities of the third class," absolutely.

(44) The act approved the twentieth day of April, one thousand eight hundred and ninety-seven (Pamphlet Laws, twenty-eight), entitled "An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessment of property, and fixing a time for the return thereof," absolutely.

(45) The act approved the fifth day of May, one thousand eight hundred and ninety-seven (Pamphlet Laws, thirty-nine), entitled "An act to authorize the county commissioners to appoint assessors in cases where the assessor refuses or neglects to qualify, or refuses or neglects to receive the precept and books at the time designated by the commissioners to begin their several duties," absolutely.

(46) The act approved the twenty-sixth day of June, one thousand nine hundred and one (Pamphlet Laws, six hundred one), entitled "An act authorizing appeals from the decision of the various courts of common pleas, in assessment of taxes cases, to the Supreme or Superior Court of the Commonwealth," absolutely.

(47) The act approved the ninth day of July, one thousand nine hundred and one (Pamphlet Laws, six hundred thirteen), entitled "An act to amend section two of an act, entitled 'An act to amend an act, entitled 'An act to authorize the election of assessors for three years in the several boroughs of this Commonwealth,'" approved the eighth day of May, Anno Domini one thousand eight hundred and eighty-nine; regulating the duty of the assessors, and providing that in making the valuation of the property the assessor of all the wards shall act as a board of assessors," absolutely.

(48) The act approved the twenty-third day of April, one thousand nine hundred and three (Pamphlet Laws, two hundred ninety-two), entitled "An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments, and the reassessment between the periods of the triennial assessment, of property, and fixing the time for the return thereof," absolutely.

(49) The act approved the twenty-seventh day of April, one thousand nine hundred and three (Pamphlet Laws, three hundred twenty-six), entitled "An act to provide for, and to determine the place of, the assessment of coal and minerals underlying seated lands, in cases of severed ownership, where the same are divided by county lines," absolutely.

(50) Section two of the act approved the seventeenth day of March, one thousand nine hundred and five (Pamphlet Laws, forty-five), entitled "An act to amend an act, entitled 'An act ceding concurrent jurisdiction of



this State over certain lands owned or hereafter acquired by the United States,' approved the thirteenth day of June, one thousand eight hundred and eighty-three," absolutely.

(51) The act approved the twentieth day of April, one thousand nine hundred and five (Pamphlet Laws, two hundred thirty-four), entitled "An act providing that property provided and maintained by public or private charity, and used for public libraries, museums or art galleries, shall be exempt from taxation during such use," absolutely.

(52) The act approved the twenty-fifth day of May, one thousand nine hundred and seven (Pamphlet Laws, two hundred thirty-two), entitled "An act to further amend an act, entitled 'An act amending the eighty-ninth section of the act, entitled "An act relating to counties and townships and to county and township officers,"' approved the fifteenth day of April, Anno Domini one thousand eight hundred and thirty-four, and amendment thereto, approved the twenty-fourth day of May, Anno Domini one thousand eight hundred and eighty-seven, making the compensation of assessors two dollars and fifty cents per day," absolutely.

(53) The act approved the twenty-third day of April, one thousand nine hundred and nine (Pamphlet Laws, one hundred forty-six), entitled "An act allowing mileage to assessors and assistant assessors, whose duties pertain to assessments for purposes of State and county taxation, or either, when traveling to or from the county-seats of their respective counties, or attending before the county commissioners elsewhere than at the county-seat," absolutely.

(54) The act approved the twenty-seventh day of April, one thousand nine hundred and nine (Pamphlet Laws, two hundred forty-four), entitled "An act authorizing the county commissioners of the several counties of this Commonwealth, who are, by the tenth section of the act of July twenty-seventh, one thousand eight hundred and forty-two, and the forty-first section of the act of April twenty-nine, one thousand eight hundred and forty-four, constituted a 'Board of Revision,' to do and perform the duties of said Board of Revision upon the same day, and at the same time and place, of holding the appeals for the several boroughs, townships, and wards in their respective counties," absolutely.

(55) Sections two, three and four of the act approved the twenty-ninth day of April, one thousand nine hundred and nine (Pamphlet Laws, two hundred seventy-five), entitled "An act to provide for the registration of conveyances of real estate in townships of the first class, in order to facilitate the assessment of taxes therein in the name of the owner of said real estate at the time of the assessment," absolutely.

(56) The act approved the eighth day of May, one thousand nine hundred and nine (Pamphlet Laws, four hundred ninety-one), entitled "An act amending sections eleven, twelve, and thirteen of an act of Assembly, entitled 'An act relating to county rates and levies and township rates and levies,' approved April fifteenth, one thousand eight hundred and thirty-four," absolutely.

(57) The act approved the thirtieth day of March, one thousand nine hundred and eleven (Pamphlet Laws, thirty-eight), entitled "An act to make unnaturalized foreign-born residents subject to taxation, in the same manner as citizens of the Commonwealth," absolutely.

(58) The act approved the thirteenth day of April, one thousand nine hundred and eleven (Pamphlet Laws, sixty-two), entitled "An act to provide for the registration of conveyances of real estate in all counties of this Commonwealth, with a population not to exceed four hundred thousand, in order to facilitate the assessment of taxes therein in the name of the owner of said real estate, and to ascertain the value of such real estate, and providing compensation to the recorder of deeds of such counties for making reports thereof," absolutely.

(59) The act approved the thirteenth day of April, one thousand nine hundred and eleven (Pamphlet Laws, sixty-four), entitled "An act to amend the second section of an act, approved the twenty-third day of April, Anno Domini one thousand nine hundred and three, entitled 'An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments and the reassessments between the periods of the triennial assessment, of property, and fixing the time for the return thereof,' by requiring assessors to make returns of reassessment not later than ninety days from the date of issuing precepts," absolutely.

(60) The act approved the twentieth day of May, one thousand nine hundred and thirteen (Pamphlet Laws, two hundred forty-one), entitled "A supplement to an act approved the twenty-third day of April, one thousand nine hundred and three, entitled 'An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments, and the reassessment between the periods of the triennial assessment of property, and fixing the time for the return thereof,' as amended," absolutely.

(61) Sections one and two of the act approved the fifth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, four hundred five), entitled "An act to provide for the assessment and taxation of auxiliary forest reserves, and the collection, distribution and use of the taxes collected therefrom," absolutely.

(62) The act approved the fifth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, two

hundred fifty-eight), entitled "An act requiring the county commissioners to furnish to townships of the first class duplicates of the adjusted valuations for taxation purposes within such townships," absolutely.

(63) Section two of the act approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, four hundred eighty-nine), entitled "An act to amend sections one and two of an act, approved the twenty-ninth day of April, Anno Domini one thousand nine hundred and nine, entitled 'An act to provide for the registration of conveyances of real estate in townships of the first class, in order to facilitate the assessment of taxes therein, in the name of the owner of said real estate at the time of the assessment,' so as to exclude from the provisions of the act townships of the first class in counties having a board for the assessment and revision of taxes for State and county purposes," absolutely.

(64) The act approved the first day of June, one thousand nine hundred and fifteen (Pamphlet Laws, six hundred fifty-nine), entitled "An act providing for the appointment of interpreters, to act as such for assessors and assistant assessors, in certain counties; defining their powers and duties, fixing their compensation, and providing for their expenses," absolutely.

(65) Paragraph seven of section one of the act approved the twenty-third day of June, one thousand nine hundred and seventeen (Pamphlet Laws, six hundred thirty-seven), entitled "An act to prescribe the conditions under which public or private vaults, crypts, or mausoleums for the interment of human bodies may be constructed and maintained," absolutely.

(66) Section twenty-seven of the act approved the twentieth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, one thousand one hundred forty-three), entitled "An act relating to free, public, nonsectarian libraries and branch libraries within this Commonwealth, providing for their establishment, maintenance, and regulation, and for the maintenance and regulation of such free, public, nonsectarian libraries as may have been already established by the several counties, cities, boroughs, towns, and townships; and providing that all library property, and all gifts, devises, grants, or endowments for library purposes, shall be exempt from taxation; and providing that the several counties, cities, boroughs, towns, and townships may levy taxes, condemn private property, and borrow money for library purposes; and imposing penalties for injuring library property and for violations of library regulations; and repealing existing laws in relation to the above subjects," so far as it relates to exemption from local taxation.

(67) The act approved the fourth day of April, one thousand nine hundred and nineteen (Pamphlet Laws,

thirty-five), entitled "An act fixing the per diem compensation of borough and township assessors and assistant assessors, and the method of ascertaining the number of days employed," so far as it relates to tax assessors.

(68) The act approved the fourth day of April, one thousand nine hundred and nineteen (Pamphlet Laws, thirty-eight), entitled "An act requiring assessors and assistant assessors for county purposes, in cities of the third class, to keep an account of days actually employed, and make return thereof to the county commissioners, and fixing their compensation," so far as it relates to tax assessors.

(69) The act approved the twelfth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, four hundred fifty-two), entitled "An act to exempt certain playgrounds, not used for private or corporate profit, from taxation, where the entire revenue is applied to support said playgrounds and to increase the efficiency and improvement thereof," absolutely.

(70) The act approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand five), entitled "An act imposing certain duties upon assessors in the several counties with regard to returns of the taxable inhabitants within their respective townships, wards and districts," absolutely.

(71) The act approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand twenty-one), entitled "An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto," absolutely.

(72) The act approved the tenth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, four hundred forty-one), entitled "An act authorizing boroughs, townships, school districts, and poor districts to appeal from assessments of property or other subjects of taxation for their corporate purposes," absolutely.

(73) The act approved the twelfth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, five hundred thirty-four), entitled "An act to amend the act approved the fourth day of April, one thousand nine hundred and nineteen (Pamphlet Laws, thirty-five), entitled 'An act fixing the per diem compensation of borough and township assessors and assistant assessors, and the method of ascertaining the number of days employed,' by fixing the per diem compensation of assessors and assistant assessors in boroughs, wards, and townships of the second class, and providing the method of ascertaining the number of days employed," so far as it relates to tax assessors.

(74) The act approved the seventh day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, one hundred fifty-four), entitled "An act authorizing boards of revision of taxes and boards for the assessment and revision of taxes to hear and dispose of appeals away from the county seat," absolutely.

(75) Section two of the act approved the ninth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, one hundred seventy-five), entitled "An act to relieve life tenants of land from the payment of taxes on the underlying veins of coal which they have no right to operate; and providing that such coal shall be assessed to, and the taxes thereon paid by, the owner of said veins of coal," absolutely.

(76) The act approved the twenty-ninth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred twenty-eight), entitled "An act to exempt, from county, city, borough, township, road, school, and poor taxes, real property owned by one or more institutions of purely public charity used and occupied partly by such owner or owners and partly by other institutions of purely public charity and necessary for the occupancy and enjoyment of such institutions," absolutely.

(77) The act approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, one thousand forty), entitled "An act relating to assessments for taxes in townships of the first class in this Commonwealth; fixing the time for the issuing of precepts by county commissioners; fixing the compensation of township assessors and assistant township assessors and assistant triennial assessors in such townships; extending the time within which the said assessors are required to complete their assessment, and make their return thereof; and further providing for the determination of the time actually employed by the said township assessors, assistant township assessors, and assistant triennial assessors in the performance of their duties," absolutely.

(78) The act approved the seventeenth day of March, one thousand nine hundred and twenty-five (Pamphlet Laws, thirty-nine), entitled "An act to amend section one of an act, approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and twenty-one), entitled 'An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto,' as amended, by extending the provisions thereof to property owned, occupied, and used by any branch, post, or camp of honorably discharged soldiers, sailors, and marines; and discharging certain taxes," absolutely.

(79) The act approved the thirtieth day of April, one thousand nine hundred and twenty-five (Pamphlet Laws, three hundred eighty-eight), entitled "An act to amend section one of an act, approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand twenty-one), entitled 'An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto,' as amended," absolutely.

(80) The act approved the eighteenth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, three hundred four), entitled "An act to amend section four of an act, approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, one thousand forty), entitled 'An act relating to assessments for taxes in townships of the first class in this Commonwealth; fixing the time for the issuing of precepts by county commissioners; fixing the compensation of township assessors and assistant township assessors and assistant triennial assessors in such townships; extending the time within which the said assessors are required to complete their assessment, and make their return thereof; and further providing for the determination of the time actually employed by the said township assessors, assistant township assessors and assistant triennial assessors in the performance of their duties,' authorizing the county to pay for clerk hire," absolutely.

(81) The act approved the twenty-eighth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, four hundred ninety-one), entitled "An act to amend section thirty-two of the act, approved the twenty-ninth day of April, one thousand eight hundred and forty-four (Pamphlet Laws, four hundred eighty-six), entitled 'An act to reduce the State debt, and to incorporate the Pennsylvania canal and railroad company,' discontinuing the tax on horses, mares, and neat cattle over the age of four years," absolutely.

(82) The act approved the twentieth day of March, one thousand nine hundred and twenty-nine (Pamphlet Laws, thirty-one), entitled "An act for assessment and collection of poll taxes from employes of the Federal Government in order to qualify all such persons to vote," absolutely.

(83) The act approved the twenty-fourth day of April, one thousand nine hundred and twenty-nine (Pamphlet Laws, six hundred fifty-three), entitled "An act to amend the act approved the fourth day of April, one thousand nine hundred and nineteen (Pamphlet Laws, thirty-eight), entitled 'An act requiring assessors and assistant assessors for county purposes, in cities of

the third class, to keep an account of days actually employed, and make return thereof to the county commissioners, and fixing their compensation," so far as it relates to tax assessors.

(84) The act approved the second day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventy), entitled "An act providing for the collection of county taxes on the occupations of certain persons who under existing laws are disfranchised," absolutely.

(85) The act approved the ninth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred ninety-two), entitled "An act to amend section two of the act, approved the twenty-third day of April, one thousand nine hundred and three (Pamphlet Laws, two hundred ninety-two), entitled 'An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments and the reassessment between the periods of the triennial assessment of property, and fixing the time for the return thereof,' as amended," absolutely.

(86) The act approved the tenth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand seven hundred twelve), entitled "An act relating to assessment for county purposes in counties of the fourth class; fixing the time for the issuance of precepts and completion of assessments; and providing for appointment and pay of assistants to the county commissioners in such counties," absolutely.

(87) The act approved the thirteenth day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, one hundred seventeen), entitled "An act providing for and regulating the assessment and collection of a county poll tax, in counties of the second and third class, in lieu of the tax on trades, occupations and professions; and defining the powers and duties of assessors, assistant and registry assessors, county tax collectors, county treasurer and delinquent tax collector in connection therewith," absolutely.

(88) The act approved the twelfth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, five hundred forty-seven), entitled "An act to amend section one of the act, approved the twenty-sixth day of June, one thousand nine hundred and one (Pamphlet Laws, six hundred one), entitled 'An act authorizing appeals from the decision of the various courts of common pleas, in assessment of taxes cases to the Supreme or Superior Court of the Commonwealth,' by extending the right of appeal to any county, city, borough, town, township, school district or other public corporation having power to levy taxes on the assessment in question." absolutely.

(89) The act approved the twelfth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, five hundred forty-eight), entitled "An act to amend section one of the act, approved the nineteenth day of April, one thousand eight hundred and eighty-nine (Pamphlet Laws, thirty-seven), entitled 'An act authorizing appeals from assessments of taxes in this Commonwealth to the courts of common pleas,' providing for the payment of taxes appealed from into court, and for the disposition thereof," absolutely.

Section 602. All other acts and parts of acts inconsistent with this act are repealed. This act shall not repeal or modify any of the provisions of any act of Assembly amendatory of law in force at the time of the passage of this act, or otherwise, adopted at the session of the General Assembly of one thousand nine hundred and thirty-three, whether such acts were adopted prior to the passage of this act, or shall be adopted subsequent to the passage of this act; nor shall this act repeal any such act, or part thereof, in force at the time of the passage of this act, which is amended by any act of Assembly adopted at the session of the General Assembly of one thousand nine hundred and thirty-three.

APPROVED—The 22d day of May, A. D. 1933.

GIFFORD PINCHOT

No. 156

AN ACT

Authorizing the Commonwealth, the City of Philadelphia, and the State of New Jersey to accept from the Delaware River Joint Commission bonds or other obligations, in lieu of moneys, for the repayment of the amounts due for moneys advanced in the construction of the Delaware River Bridge and its approaches, and in the acquisition of property in connection therewith; providing for the disposition of such bonds delivered to the Commonwealth and the City of Philadelphia; authorizing the purchase thereof by custodial funds of the Commonwealth; and providing that this act shall become effective upon the adoption of reciprocal legislation by the State of New Jersey.

Delaware River  
Bridge Bonds.

Section 1. Be it enacted, &c., That in lieu of the moneys provided for to be paid to the Commonwealth of Pennsylvania and the City of Philadelphia from the sale of bonds or other obligations by the Delaware River Joint Commission, in accordance with the provisions of the act, approved the twelfth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, five hundred seventy-five), entitled "An act providing for joint action by Pennsylvania and New Jersey in the development of the ports on the lower Delaware River, and the improvement of the facilities for transportation across the river; authorizing the Governor, for these purposes,