

No. 26
AN ACT

Amending the act of June twenty-one, one thousand nine hundred thirty-nine (Pamphlet Laws 626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," fixing the qualifications of one member of the Board of Property Assessment, Appeals and Review.

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

Section 1. Subsection (a) of section two, act of June twenty-one, one thousand nine hundred thirty-nine (Pamphlet Laws 626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review, imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," is amended to read:

Counties of the
second class.

Subsection (a) of
section 2, act of
June 21, 1939,
P. L. 626,
amended.

Section 2. (a) The Board of Property Assessment, Appeals and Review shall consist of seven members, who shall be citizens of this Commonwealth and all of whom shall have been residents of the county for at least ten years next prior to his appointment, and four of whom shall have not less than five years' practical experience as a registered real estate broker, or real estate appraiser or assessor, one of whom shall have not less than five years' practical experience in securities transactions, necessitating a knowledge of the values of stocks, bonds and other securities, one of whom shall have not less than five years' practical experience as a building construction engineer or civil engineer or general contractor or assessor, and the seventh of whom shall have not less than five years' experience as a practicing attorney at law or registered real estate broker, or real estate appraiser or assessor.

Qualifications.

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APPROVED—The 13th day of May, A. D. 1955.

GEORGE M. LEADER