

## No. 34

## AN ACT

Amending the act of May twenty-one, one thousand nine hundred forty-three (Pamphlet Laws 571), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," extending the time for the establishment of a uniform permanent records system in each county and providing for the enforcement of the provisions of the act.

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

Section 306, act of May 21, 1943, P. L. 571, "The Fourth to Eighth Class County Assessment Law," amended January 13, 1952, P. L. 2094, further amended.

Section 1. Section three hundred six, act of May twenty-one, one thousand nine hundred forty-three (Pamphlet Laws 571), known as "The Fourth to Eighth Class County Assessment Law," added January eighteen, one thousand nine hundred fifty-two (Pamphlet Laws 2094), is amended to read:

Section 306. Permanent Records System.—(a) It shall be the duty of the board [within five years] *not later than January 1, 1958* to establish, through its chief assessor and staff, a permanent records system, and thereafter to keep it current, consisting of—

(1) Tax maps of the entire county drawn to scale or aerial maps, which maps shall indicate all property and lot lines, set forth dimensions or areas, indicate whether the land is improved, and identify the respective parcels or lots by a system of numbers or symbols and numbers whereby the ownership of such parcels and lots can be ascertained by reference to the property record cards and property owner's index.

(2) Property record cards arranged geographically according to the location of property on the tax maps, which cards shall set forth the location and description thereof, the acreage or dimensions, description of improvements, if any, the owner's name, address and date of acquisition, the purchase price, if any, set forth in

the deed of acquisition, the assessed valuation, and the identifying number or symbol and number shown on the tax map.

(3) Property owner's index consisting of an alphabetical listing of all property owners, setting forth brief descriptions of each parcel or lot owned and cross-indexed with the property record cards and the tax map.

(b) The board is hereby authorized and empowered to enter into such contracts as may be necessary to establish the permanent records system herein provided for or may, through its chief assessor and staff or any other county employes, prepare and complete such system.

(c) *Subsequent to January 1, 1957, \*any municipal corporation or school district within a county is hereby authorized to mandamus the board of assessment and revision of taxes, composed of the county commissioners, if such board or county commissioners have failed, or neglected, to comply with the provisions of this act and its amendments, or have failed, or neglected, to take steps to effectuate compliance. The court is authorized to retain jurisdiction and control over such action until compliance with this act has been concluded.*

APPROVED—The 31st day of May, A. D. 1955.

GEORGE M. LEADER

No. 35

AN ACT

Amending the act of July twenty-eight, one thousand nine hundred fifty-three (Pamphlet Laws 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," further providing for and changing the provisions of the act relating to employes' retirement system and the powers, duties and liabilities of the county, the county institution district and the retirement board relative thereto and the rights, privileges and limitations of employes and beneficiaries under the retirement system.

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

Section 1. Sections 1701, 1704, 1707, 1708, 1709, 1710, 1711, 1712, 1713, 1714, 1715 and 1716 of the act of July twenty-eight, one thousand nine hundred fifty-three (Pamphlet Laws 723), known as the "Second Class County Code," are amended to read:

Section 1701. Definitions.—The following words and phrases as used in this article shall be construed to have the following meaning:

"Board," county employes' retirement board.

\* "and" in original.

Act of July 28,  
1953, P. L. 723,  
"Second Class  
County Code",  
sections 1701,  
1704 and 1707  
to 1716,  
amended.

Definitions.