

plats, papers and instruments of writing by photostatic, photographic, microfilm or other mechanical process, and the admissibility thereof and enlargements thereof in evidence; providing for the storage of duplicates and sale of microfilm copies of official records and for the destruction of other records deemed valueless; and providing for the services of the Department of Property and Supplies to political subdivisions," is amended by adding, after section 6, a new section to read:

Destruction of records in county controller's custody authorized with approval of the court of common pleas.

Section 6.1. Except checks and vouchers, the records, documents, papers or instruments of writing which have been in the county controller's custody for a period of eight years or more and which are deemed by the controller to be valueless may, with the approval of the court of common pleas, be destroyed or disposed of by the controller.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 26th day of March, A. D. 1957.

GEORGE M. LEADER

No. 15

AN ACT

Amending the act of May 21, 1943 (P. L. 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," providing for and regulating appeals from valuations and assessments of real property made by any county the first year the new assessment system is in effect, and validating appeals heretofore heard.

The Fourth to Eighth Class County Assessment Law.

Act of May 21, 1943 (P. L. 571), amended by adding a new section 702.1.

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

Section 1. The act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," is amended by adding, after section 702, a new section to read:

Section 702.1. Assessment and Appeals First Year Permanent Record System in Effect.—This section shall be applicable in any county only during the first year that such county makes its assessments for taxation purposes in the entire county from valuations made with the use of the permanent system of records, consisting of tax maps, property record cards and property owner's index, as required by section 306 of the act herein amended. As soon as the valuations of real property or the actual assessments for taxation purposes in any taxing district has been completed, regardless of the date, notice shall be given in the manner provided by the act herein amended by the board to each owner of property whose valuation or assessment has been changed from the valuation or assessment of the previous year, and any person aggrieved by any such valuation or assessment may appeal to the board for relief within thirty days after receipt of notice required to be given to property owners by this section by filing the statement of intent to appeal as provided in section 701 (b). Such appeals shall be heard as soon as possible by the board.

No other appeals shall be allowed that year from assessments of real property made upon valuations referred to in this section, notwithstanding the provisions of sections 701 and 702 of the act herein amended.

Section 2. Any appeals heretofore heard by any county board of assessment from valuations of real property made during the first year such county made its assessments for taxation purposes in the entire county with the use of the permanent system of records, consisting of tax maps, property record cards and owner's index, as required by section 306 of the act herein amended, are hereby ratified and confirmed and declared to be valid appeals from assessments notwithstanding the fact that such appeals were taken from the valuations or property fixed by the board and not from the assessments made for taxation purposes, as provided by law, and that the appeals were not heard at the time prescribed by law for hearing appeals from assessments.

Validation of
appeals hereto-
fore made.

APPROVED—The 26th day of March, A. D. 1957.

GEORGE M. LEADER

No. 16

AN ACT

Amending the act of May 9, 1949 (P. L. 908), entitled "An act relating to public records of political subdivisions other than cities and counties of the first class; authorizing the recording and copying of documents, plats, papers and instruments of writing by photostatic, photographic, microfilm or other mechanical process, and the admissibility thereof and enlarge-