

No. 372  
AN ACT

HB 2042

Amending the act of August 24, 1951 (P. L. 1304), entitled, as amended, "An act to improve local health administration throughout the Commonwealth by authorizing the creation, establishment and administration of single-county or joint-county departments of health in all counties; exempting certain municipalities from the jurisdiction of single-county or joint-county departments of health; permitting the dissolution of departments or boards of health in certain municipalities; authorizing State grants to counties which establish departments of health and to certain municipalities if they meet prescribed requirements; conferring powers and duties upon the State Department of Health in connection with the creation, establishment and administration of single-county or joint-county departments of health and administration of the health laws in parts of certain municipalities not subject to the jurisdiction of single-county or joint-county departments of health, and the administration of State grants; and repealing an act which confers health powers upon counties of the first class," including counties of the second class A within the provisions of the act.

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

Section 1. Clause (a) of section 3, act of August 24, 1951 (P. L. 1304), known as the "Local Health Administration Law," amended December 16, 1959 (P. L. 1847), is amended to read:

Section 3. Definitions.—The following terms, whenever used in this act, have the meanings indicated in this section, except where the context indicates a clearly different meaning:

(a) "County." Any county of the first, second, second A, third, fourth, fifth, sixth, seventh and eighth class.

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Section 2. This act shall take effect immediately.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER

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No. 373  
AN ACT

HB 2043

Amending the act of June 26, 1931 (P. L. 1379), entitled "An act creating in counties of the third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes;

authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," including counties of the second class A within the provisions of the act and authorizing appeals by institutions, districts and counties.

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

Section 1. The title and section 1, act of June 26, 1931 (P. L. 1379), entitled "An act creating in counties of the third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," are amended to read:

#### AN ACT

Creating in counties of the second A and third class a board for the

assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities.

Section 1. Be it enacted, &c., That in all counties of the second A and third class in this Commonwealth, there is hereby created a board, to be known as the Board for the Assessment and Revision of Taxes, which shall be composed of three members. The members of said board shall be appointed by the county commissioners of such counties to serve for terms of four years each. Vacancies happening in said office shall be filled by appointment by the county commissioners for the unexpired terms. The salary of the members of said board shall be fixed by the salary board of the county.

The terms of office of any persons now acting as members of any such board for the assessment and revision of taxes in any such

county of the third class shall cease and terminate, and the duties and terms of the borough, ward, and township assessors in such counties, so far as assessments for taxation are concerned, shall cease and terminate upon the passage and approval of this act by the Governor.

Section 2. Section 9 of the act, amended July 29, 1953 (P. L. 974), is amended to read:

Section 9. After action on such assessments by said board, any dissatisfied taxable or taxing district may, within thirty days from the final fixing of his assessment and valuation, appeal therefrom to the court of common pleas of the said county in the manner provided by law for appeals from assessments; and it shall be the duty of the court at once to hear and determine said appeal, and, if necessary, to make such changes therein as may be right and proper. In the case of real property, the court shall determine, from the evidence submitted at the hearing, what ratio of assessed value to actual value was used generally in the taxing district, and the court shall direct the application of the ratio so found to the value of the property which is the subject matter of the appeal, and such shall be the assessment. From the decision of the court, an appeal may be taken to the Superior or Supreme Court as now provided by law.

Section 3. Section 18 of the act, amended May 26, 1949 (P. L. 1848) is amended to read:

Section 18. The corporate authorities of any borough, town, township, school institution and poor district, and county, who may feel aggrieved by any assessment of property or subjects of taxation for its corporate purposes, shall have the right to appeal therefrom in entirety or by individual assessments to the board or to the court of common pleas or the Superior or Supreme 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 assessment, and in addition may take an appeal from any decision of the board or court of common pleas as though it had been a party to the proceedings before such board or court even though it was not such a party in fact.

Section 4. This act shall take effect immediately.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER

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No. 374

AN ACT

HB 2044

Amending the act of August 21, 1953 (P. L. 1254), entitled "An act establishing a uniform fee for services of recorders of deeds in counties of the third, fourth, fifth,