

(d) The compensation of personnel and other expenses of billing and collecting county and institution district taxes pursuant to this section shall be paid out of the general fund in the county treasury. The compensation and number of such employes other than the county treasurer shall be governed by the provisions of this act relating to the county salary board. If the county treasurer is designated as the collector of the county and county institution district taxes he shall not receive added compensation for performing such functions.

(e) The treasurer shall be governed by the provisions of the act of May 25, 1945 (P. L. 1050) known as the "Local Tax Collection Law" and its amendments.

Section 2. This act shall take effect immediately.

APPROVED—The 25th day of June, A. D. 1968.

RAYMOND P. SHAFER

No. 122

AN ACT

SB 668

Amending the act of June 26, 1931 (P. L. 1379), entitled, as amended, "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 ¹ 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 ² 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," granting the right of appeal to taxing districts, granting subpoena powers to the board, and authorizing intervention by political subdivisions.

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

Section 1. ³ Subsections (b), (c) and (d) of section 8, act of June 26, 1931 (P. L. 1379), entitled, as amended, "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

¹ "the" in original.

² "townships" in original.

³ "Subsection" in original.

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," amended December 14, 1967 (P. L. 813), are amended to read:

Section 8.

* * *

(b) The board shall within five days of completing the assessment roll cause to be mailed to each owner of property or person assessed and taxing district having any interest therein, the value of whose

property or personal assessment has not theretofore been separately fixed or the value of whose property or personal assessment has been changed from that finally fixed in the preceding assessment roll, at his last known address, a notice of such change and the amount of the old assessment, if the property or personal assessment was previously separately assessed, and the amount of the new assessment. Such notice shall state that any person aggrieved by any assessment and the said taxing districts may appeal to the board for trial by filing with the board, on or before the first day of September, an appeal, in writing, designating the assessment or assessments by which such person is aggrieved and the address to which notice of the time and place for a hearing of the appeal shall be mailed.

(c) Any person aggrieved by any assessment, whether or not the value thereof shall have been changed since the preceding annual assessment, or any taxing district having an interest therein, may appeal to the board for relief. Any person or such taxing district desiring to make an appeal shall, on or before the first day of September, file with the board an appeal, in writing, setting forth:

(1) The assessment or assessments by which such person feels aggrieved;

(2) The address to which the board shall mail notice of the time and place of hearing.

(d) On the first business day after the first day of September, the board shall meet for the hearing of appeals and shall continue to meet for such purpose from time to time until all appeals have been heard and acted upon. The board shall have the power to compel the attendance of witnesses and the furnishing of documents. All appeals shall be heard and acted upon not later than the first day of October. The board shall notify each person and each taxing district having an interest therein who has filed an appeal of the time and place of hear-

ing on said appeal by depositing such notice in the mail addressed to such person at the address designated in the appeal not later than the tenth day preceding the day designated in the notice for such appearance. Any person or such taxing district who shall fail to appear for hearing at the time fixed shall be conclusively presumed to have abandoned his appeal.

* * *

Section 2. Section 9 of the act, amended December 14, 1967 (P. L. 851), 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 and the taxable and/or taxing district having an interest therein who participated in the hearing before the court of common pleas shall be named as the appellees in any such appellate appeal.

Section 3. Section 11 of the act is amended to read:

Section 11. All notices required by this act may be served in the manner following, anything herein contained to the contrary notwithstanding: Upon the taxable personally, or upon an adult person residing upon the property assessed or by posting upon the property assessed when it is vacant or unoccupied, or by notice mailed to the last known address of the taxable.

No defect in service of any such notice shall be sufficient ground for setting any assessment aside, but, upon proof thereof being made, the taxable person or taxing district shall have the right to a hearing before said board relative to said assessment, with the same right of appeal from its decision as provided in section eight of this act.

Section 4. Section 18 of the act, amended December 14, 1967 (P. L. 851), 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. Such authorities may intervene in any appeal by a taxable under section 9 of this act as a matter of right.

APPROVED—The 25th day of June, A. D. 1968.

RAYMOND P. SHAFER

No. 123

AN ACT

SB 1377

Amending the act of June 24, 1939 (P. L. 872), entitled "An act to consolidate, amend and revise the penal laws of the Commonwealth," making the unlawful possession of a grenade a felony.

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

Section 1. Section 417, act of June 24, 1939 (P. L. 872), known as "The Penal Code," is amended to read:

Section 417. Carrying Bombs and Explosives.—Whoever possesses or carries on or about his person or in a vehicle, with the intent to use the same unlawfully against the person or property of another, any bomb, bombshell, grenade, or other explosive device or explosive substance, except fixed ammunition, or any noxious liquid gas or substance, is guilty of a felony, and on conviction thereof, shall be sentenced to pay a fine not exceeding five thousand dollars (\$5,000), or undergo imprisonment, by separate or solitary confinement at labor, for a term of not more than ten (10) years, or both.

Section 2. This act shall take effect immediately.

APPROVED—The 25th day of June, A. D. 1968.

RAYMOND P. SHAFER