

No. 164

AN ACT

HB 1137

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 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," requiring the board to defend its assessment and valuation upon appeal.

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

Section 1. Section 9, 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 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 (Act No. 373), is amended to read:

Section 9. (a) 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.

(b) In any appeal by a taxable from an action by the board, the board shall have the power and duty to present a prima facie case in support of its assessment, to cross-examine the taxable's witnesses, to discredit or impeach any evidence presented by the taxable, to prosecute or defend an appeal in any appellate court, and to take any other necessary steps to defend its valuation, assessment and assessment ratio.

APPROVED—The 15th day of July, A. D. 1968.

RAYMOND P. SHAFER.

No. 165

AN ACT

SB 271

Amending the act of May 23, 1945 (P. L. 903), entitled "An act authorizing cities of the third class to establish an optional retirement system for officers and employes independently of any pension system or systems existing in such cities," removing the limitations on sums to be appropriated to the board and validating certain prior acts of council.

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

Section 1. Section 10, act of May 23, 1945 (P. L. 903), entitled "An act authorizing cities of the third class to establish an optional retirement system for officers and employes independently of any pension system or systems existing in such cities," amended July 27, 1959 (P. L. 568), is amended to read:

Section 10. The councils of the cities shall annually set aside, apportion and appropriate out of all taxes and income of such city unto the board, a sum sufficient to maintain the compensation due under this act [, not, however, to exceed in any one year an amount in excess of the proceeds of one-half of one mill on the assessed valuation of the city for city purposes. The council may exceed the limitations imposed by this section, if an] and any additional amount [is] deemed necessary, to provide sufficient funds for payments to widows of members retired on pension or killed in the service.

Section 2. All sums set aside, apportioned and appropriated by the council of any city for the purpose of this act, prior to the effective