

Assessment Law," amended September 18, 1961 (P. L. 1463), is amended to read:

Section 202. Exemptions from Taxation.—(a) The following property shall be exempt from all county, borough, town, township, road, poor, county institution district and school (except in cities) tax, to wit:

* * *

(4) All schoolhouses belonging to any county, borough or school district, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, [the board of school directors of a school district may, by resolution, agree to pay] except that there shall be no exemption for grading, paving, curbing, macadamizing, maintenance or improvement of streets or roads and constructing sewers and sidewalks and other municipal improvements abutting land owned by the school district other than any school district of the second, third or fourth class situated within a county subject to the provisions of this act, and which is coterminous with a city, borough, town or township, except that any such school of the second, third or fourth class coterminous with a city, borough, town or township may agree to pay all or part of any such assessment or charge.

* * *

Section 2. Section 776, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," is repealed in so far as it is inconsistent herewith.

Section 3. This act shall take effect immediately.

APPROVED—The 31st day of July, A. D. 1968.

RAYMOND P. SHAFER.

No. 313

AN ACT

HB 1941

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," further providing for changes in valuation.

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

Section 1. Section 602.1, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," added January 18, 1952 (P. L. 2138), is amended to read:

Section 602.1. Changes in Valuation.—The [chief assessor may, with the consent of the board,] board may change the assessed valuation on real property when (i) a parcel of land is divided and conveyed away in smaller parcels, or (ii) when the economy of the county or any portion thereof has depreciated or appreciated to such extent that real estate values generally in that area are affected, and (iii) when improvements are made to real property or existing improvements are removed from real property or are destroyed.

The painting of a building or the normal regular repairs to a building aggregating one thousand dollars (\$1000) or less in value annually shall not be deemed cause for a change in valuation.

APPROVED—The 31st day of July, A. D. 1968.

RAYMOND P. SHAFER.

No. 314

AN ACT

HB 1942

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, bor-