

## No. 39

## AN ACT

HB 55

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 employees; 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," changing the name of the Board for the Assessment and Revision of Taxes to the Board of Assessment Appeals.

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

Section 1. The definition of "Board" in section 102, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," is amended to read:

Section 102. Definitions.—The following words and phrases shall for the purpose of this act have the meanings respectively ascribed to them in this section, except where the context clearly indicates a different meaning:

"Board" shall mean the board [**for the assessment and revision of taxes**] *of assessment appeals* in counties of the fourth, fifth, sixth, seventh and eighth classes.

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Section 2. Section 301 of the act, amended August 10, 1965 (P. L. 319), is amended to read:

Section 301. Board Membership.—In each county there is hereby created a [**"Board of Assessment and Revision of Taxes,"**] "*Board of Assessment Appeals*," hereinafter referred to as the board. Except as hereinafter provided in this section for appointment of members, the board shall be composed of the three county commissioners in each county. In each county of the fourth, fifth, sixth, seventh or eighth class the county commissioners may appoint a board consisting of three members to serve for terms which shall expire concurrently with the terms of the county commissioners making the appointment. No more than two such appointed members shall be members of the same political party. Vacancies happening in such office in any county of the fourth, fifth, sixth,

seventh or eighth class shall be filled by appointment by the county commissioners for the unexpired terms. The salary of the members of the board in any county of the fourth, fifth, sixth, seventh or eighth class shall be fixed by the salary board of the county.

Section 3. Section 401 of the act is amended to read:

Section 401. Chief Assessor; Appointment; Compensation.—In each county there shall be a chief assessor appointed by the board [of **assessment and revision of taxes**] to serve at the pleasure of said board and until his successor is appointed and qualified. The chief assessor shall receive compensation either monthly or semi-monthly, as other county employes are paid, at such rate as shall be determined by the board.

Section 4. The first paragraph of section 502 of the act, amended July 17, 1953 (P. L. 464), is amended to read:

Section 502. Oath of Assessor.—Before entering on the duties of his office, each assessor shall take and subscribe the following oath or affirmation:

“I, ....., do hereby (swear or affirm) that I will, as assessor for .....(ward, borough, town or township), use my utmost diligence to discover and ascertain and will report to the chief assessor all persons and property made taxable by law, in accordance with the law and all rules and regulations of the Board of Assessment [**and Revision of Taxes**] *Appeals* made pursuant thereto, and will perform to the best of my ability the duties imposed upon me by law and keep faith with trust reposed in me by the citizens of the community I serve.”

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Section 5. Section 605 of the act, amended June 28, 1951 (P. L. 926), is amended to read:

Section 605. Recorder of Deeds to Furnish Record of Conveyances; Compensation.—It shall be the duty of the recorder of deeds in each county to keep a daily record, separate and apart from all other records, of every deed or conveyance of land in said county entered in his office for recording, which record shall set forth the following information, to wit: The date of the deed or conveyance, the names of the grantor and grantee, the complete post office address of the grantee, the consideration mentioned in the deed, the location of the property as to city, borough, ward, town or township, the acreage of the land conveyed, if mentioned, and if the land conveyed be a lot or lots on a recorded plan, the number or numbers by which the same may be designated on the plan, if mentioned in the deed, and it shall be the further duty of the recorder on or before the first Monday of each month, to file the aforesaid daily record in the office of the board [**for the assessment and revision of taxes**] of the proper county, together with his certificate appended thereto, that such record is correct, and the recorder of deeds shall charge and collect from the person presenting a deed of conveyance for record, the sum of fifteen cents when it contains but one description of land and ten cents for each additional description therein described, which sum shall be in full compensation for his services under this act.

APPROVED—The 30th day of June, A. D. 1969.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly  
No. 39.

  
*Secretary of the Commonwealth.*