

**SECOND CLASS COUNTY ASSESSMENT LAW**  
**Act of Jun. 21, 1939, P.L. 626, No. 294**  
AN ACT

Cl. 53

Providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties.

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

Section 1. In order to more efficiently and equitably assess and value persons, property and subjects of taxation for county purposes in counties of the second class and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations, there is hereby created in such counties a board to be known as the "Board of Property Assessment, Appeals and Review," hereinafter referred to as the "board."

Section 1.1. The following words and phrases when used in this act shall have, unless the context clearly indicates otherwise, the meanings given to them in this section:

"Base year" shall mean the year upon which real property market values are based for the most recent county-wide revision of assessment of real property, or other prior year upon which the market value of all real property of the county is based. Real property market values shall be equalized within the county and any changes by the board shall be expressed in terms of such base year values.

"Common level ratio" shall mean the ratio of assessed value to current market value used generally in the county as last determined by the State Tax Equalization Board pursuant to the act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law.

"Established predetermined ratio" shall mean the ratio of assessed value to market value established by the Board of Property Assessment, Appeals and Review and uniformly applied in determining assessed value in any year. (Def. amended Feb. 24, 1984, P.L.96, No.18)

(1.1 added Dec. 13, 1982, P.L.1186, No.272)

Section 2. (a) The Board of Property Assessment, Appeals and Review shall consist of seven members, who shall be citizens of this Commonwealth and all of whom shall have been residents of the county for at least ten years next prior to his appointment, and four of whom shall have not less than five years' practical experience as a registered real estate broker, or real estate appraiser or assessor, one of whom shall have not less than five years' practical experience in securities transactions, necessitating a knowledge of the values of stocks,

bonds and other securities, one of whom shall have not less than five years' practical experience as a building construction engineer or civil engineer or general contractor or assessor, and the seventh of whom shall have not less than five years' experience as a practicing attorney at law or registered real estate broker, or real estate appraiser or assessor. ((a) amended May 13, 1955, 1956 P.L.55, No.26)

(b) The members of the board shall be appointed by the county commissioners. ((b) amended May 23, 1941, P.L.49, No.31)

(c) The terms of the members first appointed shall begin on the first Monday of January, one thousand nine hundred and forty-two. Of such members first appointed three shall be appointed for terms of six years, two shall be appointed for terms of five years; and the two remaining members shall be appointed for terms of four years. Thereafter all appointments to fill vacancies, happening by the expiration of a term, shall be for terms of six years. All appointments to fill vacancies happening in any manner other than by the expiration of a term shall be filled for the unexpired term only. In each case, whether or not the vacancy happens by the expiration of a term, the appointment shall be made subject to the same requirements as in the case of the member whose vacancy is to be filled. ((c) amended May 23, 1941, P.L.49, No.31)

(d) The board shall organize on the first Monday of January, one thousand nine hundred and forty-two and on the first Monday of January, every third year thereafter, or as soon after such days as possible, by electing one of its members as chairman and one as vice-chairman, who shall also serve as secretary of the board. Both the chairman and the vice-chairman shall be members who have not less than five years' practical experience as registered real estate brokers or real estate appraisers or assessors. Each member of the board shall give bond in such amount and with surety or sureties as the county commissioners shall approve, conditioned for the faithful performance of his duties as a member of the board. The chairman of the board shall receive an annual salary of eight thousand dollars (\$8,000); the vice-chairman shall receive an annual salary of seven thousand dollars (\$7,000); and each of the other members shall receive an annual salary of six thousand dollars (\$6,000).

(e) All of the members of the board, as well as all persons employed by them under the provisions of this act, shall devote sufficient time to the duties of their office to fully discharge such duties, but may hold other office or employment or may engage in any business outside of their position as members or employes of the board; except, that no member or employe of the board shall engage in the real estate or insurance business or hold an office or position of employment in any such business. ((e) amended Aug. 17, 1951, 1952 P.L.1297, No.313)

Section 3. The board shall appoint to serve at its pleasure, such number of subordinate and special assessors and such number of clerks, stenographers and other employes as the board shall deem requisite. The salaries or compensation of all employes of the board shall be fixed by the salary board of the county and together with the salaries of the members of the board, shall be paid out of the county treasury. When acting on the salary or

compensation of any employe of the board, the chairman of the board shall sit as a member of the salary board. All persons appointed by the board shall be qualified according to standards, not inconsistent with the provisions of this act, adopted by the board and pursuant to such oral and written examinations as the board shall prescribe.

The board shall by majority vote reject any proposed employes who in the opinion of the board are not qualified according to the standards and provisions of this act, and pursuant to such oral or written examinations as the board shall prescribe. The board shall by majority vote promote, demote or discharge any employes in the department who, in the opinion of the majority of the board, are deserving of such promotion, demotion or discharge. No member of the Board of Property Assessment, Appeals and Review shall be permitted to hold any political office.

Section 4. The Board of Property Assessment, Appeals and Review shall have power and its duty shall be:

(a) To make and supervise the making of all assessments and valuations of all subjects of taxation in the county as required by existing law.

(a.1) The board shall assess real property at a value based upon an established predetermined ratio which may not exceed one hundred percent (100%) of actual value. Such ratio shall be established and determined by the Board of Property Assessment, Appeals and Review after proper notice has been given. In arriving at actual value the county may utilize the current market value or it may adopt a base year market value. ((a.1) added Dec. 13, 1982, P.L.1186, No.272)

(a.2) In arriving at actual value, the price at which any property may actually have been sold, either in the base year or in the current taxable year, shall be considered but shall not be controlling. In arriving at the actual value, all three methods, namely, cost (reproduction or replacement, as applicable, less depreciation and all forms of obsolescence), comparable sales and income approaches, must be considered in conjunction with one another. ((a.2) added Dec. 13, 1982, P.L.1186, No.272)

(a.3) The board shall apply the established predetermined ratio to the actual value of all real property to formulate the assessment roll. ((a.3) added Dec. 13, 1982, P.L.1186, No.272)

(b) To revise and equalize all such assessments and valuations.

(c) To hear all cases of appeals from assessments, and all complaints as to assessments, errors, exonerations and refunds.

(d) To pass upon and determine the amount of property of any organization or institution which is under the provisions of existing law entitled to exemption from taxation.

(e) To establish and maintain in its office records of cubical contents of buildings, surveys, maps, sales and assessments and with the exception of the cubical contents, records and sales records, to permit inspection thereof by the public at all times during office hours.

(f) To perform and exercise all the powers and duties heretofore imposed or conferred upon the board for the

assessment and revision of taxes in counties of the second class under the provisions of any existing law not repealed hereby.

(g) To perform and exercise such other powers and duties as may be conferred or imposed upon it by the provisions of this act or any other act of Assembly.

Section 5. The board shall establish and maintain in its office a register which shall show the present valuation and assessment of all property in the county both real and personal, and from time to time as the same are made, all additions thereto and changes thereof, together with the signature of all persons responsible for any changes in the assessment or valuation of any such property and the reasons for any such changes.

(5 amended Dec. 13, 1982, P.L.1186, No.272)

Section 6. It shall be the duty of the recorder of deeds in each county of the second class to report 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 recording date of the deed or conveyance, the names of the grantor and grantee in the deed, the location of the property as to city, borough, ward, town, or township mentioned. It shall be the further duty of the recorder at intervals to file the aforesaid report in the office of the board together with his certificate appended thereto that such record is correct.

Section 7. The board may divide the county into three districts, as nearly equal as possible in subjects of taxation, and may provide that triennial assessments shall be made each year, but for only one of such three districts during any one year. In order to inaugurate such system, a triennial assessment may be made for the first district during the year immediately following one in which a triennial assessment was made for the county as a whole, and a triennial assessment may be made for the second district during the second year following one in which a triennial assessment was made for the county as a whole. Whenever the board has divided the county into districts and provided for triennial assessments in each of such triennial districts as herein set forth, the board, in making and supervising assessments and valuations of property in such triennial districts shall make such assessments and valuations at a level uniform within such triennial districts but not in excess of the actual market value of any property assessed and valued and such assessments shall be deemed to be in compliance with the requirements of uniformity of taxation on the same class of subjects.

(7 amended Nov. 9, 1965, P.L.668, No.326)

Section 8. The proper assessors shall make the assessment and valuations of all subjects of taxation within their respective districts as provided by existing law, and in so doing shall view all taxable property in their district. The assessors shall make a personal house-to-house canvass of their district in order that such lists of persons may be accurate and correct in so far as it is possible to so make them. A list of all persons shall not be required to be made yearly but triennially in the year immediately preceding the regular

triennial assessment. Any assessor who shall fail to make such assessments and valuations and lists in the manner herein provided or who shall knowingly and wilfully make any false assessment, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine not exceeding one thousand dollars (\$1,000), and in default of the payment of such fine and costs, to undergo an imprisonment not exceeding six (6) months.

(8 amended Dec. 13, 1982, P.L.1186, No.272)

Section 8.1. (8.1 repealed Aug. 14, 1963, P.L.911, No.435)

Section 9. The assessors shall make such assessments and valuations of subjects of taxation each year preceding the triennial assessment in such counties, and shall file the same with the board on or before the first Monday of September of such year. Assessment of occupation after being once fixed shall not be changed during the triennium, except by the board upon the appearance and affidavit of the taxpayer. The assessor shall, in the year immediately preceding the regular triennial assessment, make occupational assessments for all of those in his territory who have become of age since the creation of the last assessment and all of those who have moved into the territory since the creation of the last assessment.

The county and each city, borough, incorporated town, township and school district may, by ordinance or resolution, exempt any person whose total income from all sources is less than five thousand dollars (\$5,000) per annum, from its occupation tax or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for exemption. (Par. amended Nov. 26, 1982, P.L.758, No.213)

(9 amended Dec. 13, 1982, P.L.1186, No.272)

Section 10. (a) The board shall, as provided by this act and by the provisions of existing law, examine and revise the assessments and valuations, increasing or decreasing the same as in their judgment may seem proper, and shall add thereto such property or subjects of taxation as may have been omitted.

(b) After such revision, the board shall, by rule, fix convenient times for the hearing of appeals from said assessments and valuations.

(c) In any appeal of an assessment the board shall make the following determinations:

(1) The current market value for the tax year in question.

(2) The common level ratio.

(3) The fair market value, as determined in accordance with section 402 of the act of May 22, 1933 (P.L.853, No.155), known as "The General County Assessment Law."

(d) The board, after determining the current market value of the property for the tax year in question, shall then apply the established predetermined ratio to such value unless the common level ratio varies by more than fifteen percent (15%) from the established predetermined ratio, in which case the board shall apply the common level ratio to the current market value of the property for the tax year in question. For the initial year of the implementation of county-wide reassessment, appeals shall be solely on the basis of fair market value.

(e) Nothing herein shall prevent any appellant from

appealing any base year valuation without reference to ratio.

(f) Except as provided for in subsection (g), the valuations determined in accordance with this section shall stand as the valuations for the assessments of all county and institution district taxes and for such other political subdivisions as levy their taxes on county assessments and valuations in the county until the next triennial assessment.

(g) Persons who have suffered catastrophic losses to their property shall have the right to appeal before the board, within the remainder of the county fiscal year in which the catastrophic loss occurred, or within six (6) months of the date on which the catastrophic loss occurred, whichever time period is longer. The duty of the board shall be to reassess the value of the property in the following manner: the value of the property before the catastrophic loss based on the percentage of the taxable year for which the property stood at its former value, added to the value of the property after the catastrophic loss, based on the percentage of the taxable year for which the property stood at its reduced value. Any property improvements made subsequent to the catastrophic loss in the same tax year shall not be included in the reassessment as herein described for that tax year. Any adjustment in an assessment pursuant to this subsection (1) shall be reflected by the appropriate taxing authorities in the form of a credit for the next succeeding tax year; or (2) upon application by the property owner to the appropriate taxing authorities, shall result in a refund being paid to the property owner at the time of issuance of the tax notice for the next succeeding tax year by the respective taxing authorities. For purposes of this subsection, the phrase "catastrophic loss" shall mean any loss due to mine subsidence, fire, flood or other natural disaster which affects the physical state of the real property and which exceeds fifty percent (50%) of the market value of the real property prior to the loss.

(10 amended Dec. 21, 1988, P.L.1437, No.175)

Section 10.1. When an appeal is taken by a municipality or school district of an assessment dealing with commercial property, industrial property, multiple residential property over twenty units or mobile home parks value made by the board and a property appraisal is initiated after consultation between representatives of the affected taxing jurisdictions involved, the cost for the independent appraisal to be used by the board in the appeal shall be paid in the following manner: the cost shall be shared among the affected county, the affected municipality or municipalities and the affected school district or school districts in the same proportion the millage rate of each entity is to the total millage of such entities.

(10.1 added Mar. 26, 1992, P.L.22, No.8)

Section 11. When the triennial assessments shall be fixed, either for the whole county or in districts thereof, or when the established predetermined ratio has been changed within the county, notice of that fact shall be given, by publication in at least two newspapers of general circulation in the county, of the time when appeals will be heard and a copy of the assessments made in boroughs and townships shall be placed in some public place in each such borough or township by the

assessor. The board shall adopt rules and regulations governing the right to and the holding of appeals, and the practice and procedure thereat. Such rules and regulations shall be published, together with the notices of triennial assessments as above provided.

The board shall provide simple appeal forms which shall contain simple questions clearly expressed, which will require answers having a direct bearing on the true value of the property as of the period for which such assessment was made. No other type of questions shall be contained thereon.

In the year one thousand nine hundred forty-three, the board shall permit appeals to be taken from assessments up to and including June first, and no later, including all those where the 1943 taxes have been paid in whole or in part. In subsequent years, no appeals may be taken from assessments of properties after the last day of February of the year in which the assessment first becomes effective. All appeals filed with the board prior to this amendment shall be valid, if otherwise in accordance with existing law. At all appeal hearings, the property owner or his agent appearing for him shall have the right to be represented by counsel and to be accompanied by witnesses or assistants.

If a taxpayer has filed an appeal from an assessment, so long as the appeal is pending before the board or before a court on appeal from the determination of the board, as provided by statute, the appeal will also be taken as an appeal by the taxpayer on the subject property for any valuation for any triennial or intertriennial assessment subsequent to the filing of such appeal with the board and prior to the determination of the appeal by the board or the court. The board shall hold its hearings and make its final determination of the subsequent years in question in the same manner as for the year or years for which the original appeal was filed. This provision shall be applicable to all pending appeals as well as future appeals.

After the hearing of appeals, the board shall take such action in regard thereto as may be right and proper, and shall, within ten (10) days thereafter, complete such action and make their determinations, and immediately give due notice to the appellant by registered mail.

(11 amended Dec. 21, 1988, P.L.1437, No.175)

**Compiler's Note:** Section 2 of Act 16 of 2001 provided that section 11 is repealed insofar as it is inconsistent with section 1 of Act 16.

Section 12. (12 repealed Dec. 20, 1982, P.L.1409, No.326)

Section 13. The proper assessors shall, between the triennial assessments, revise any assessment or valuation according to right and equity by correcting errors and by adding thereto any property, improvements or subjects of taxation which may have been omitted or any new property, improvements or subjects of taxation which may have come into being since the last triennial assessment. Any property, improvements or subjects of taxation which may have been omitted shall be assessed and made subject to taxation for the period during which said property, improvements or subjects of taxation shall

have been omitted but in no event to exceed the period of five calendar years preceding the year in which the property, improvements or subjects of taxation omitted is first added to the assessment roll. Any such assessments as are made pursuant to the provisions of this paragraph shall be subject to appeal in the same manner as other assessments made pursuant to this act. Taxes levied on any such assessment shall not be made subject to the payment of any interest and penalties otherwise provided by law, except as the same are computed from the date of assessment made pursuant to this section. No bona fide purchaser of any property or subject of taxation without knowledge that the property or subject of taxation was omitted from assessment for purposes of taxation shall be subject to any taxation based upon the additional assessment made pursuant to this section.

They shall also add thereto the names of any persons who may have moved into such district and strike therefrom the names of any persons who have removed from such districts since the last triennial assessment.

The proper assessors shall also revise assessments and valuations between the triennial assessments by increasing or decreasing the same where the value of the property or subjects of taxation assessed or valued has changed by reason of any change of conditions thereon or adjacent thereto or in the vicinity thereof, or for the reason that the property assessed or valued has been subdivided or laid out into a plan of lots or other subdivisions, or for the reason that improvements have been placed thereon or added thereto, or for the reason that any public or other improvement has been made adjacent thereto or in the vicinity thereof, or for the reason that the assessor and the majority of the board decides that the assessor erred in the value which he placed on the property or subjects of taxation when making the triennial assessment, or where, for any other reason whatsoever, the value of the property has changed and it seems to the board necessary and equitable to make a change in the valuation thereof. The assessors shall also, between the triennial assessments in all cases where it is apparent that any assessment is not in accord with the generality or uniform standard of assessments, revise and correct the same by increasing or decreasing the same where the value of the property or subjects of taxation assessed do not conform to the generality or uniform standard of assessments.

No land assessed as acreage or unimproved property, which is subsequently laid out in residential lots and the plan of such lots is recorded, shall be assessed in excess of the total assessment of the land as acreage or unimproved property until such time as the lots are actually improved with permanent construction of any new building and either sold to a bona fide purchaser or occupied for residential purposes. Each such lot as sold or occupied shall be subject to reassessment beginning with the date of such sale or occupancy, and new construction thereon shall be subject to reassessment as provided above. When a department or agency of the Commonwealth or a municipality has ordered a sewer connection ban because of a lack of adequate sewage treatment facilities, the real estate affected by the



order shall be reassessed for the duration of the order. The reassessment shall be based on the value of the best use of the land during the period of the reassessment. New single and multiple dwellings constructed for residential purposes and improvements to existing unoccupied dwellings or improvements to existing structures for purposes of conversion to dwellings, shall not be valued or assessed for purposes of real property taxes until (1) occupied, (2) conveyed to a bona fide purchaser, or (3) thirty months from the first day of the month after which the building permit was issued or, if no building permit or other notification of improvement was required, then from the date construction commenced. The assessment of any multiple dwelling because of occupancy shall be upon such proportion which the value of the occupied portion bears to the value of the entire multiple dwelling. As used in this paragraph, the word "dwellings" means buildings or portions thereof intended for permanent use as homes or residences and the phrase "affected by the order" shall be defined as the application for a building permit and the denial to the applicant of permission to proceed with the building or construction because of a sewer ban order.

All assessments required to be made by the proper assessors in the year between the triennial assessment shall be returned to the board not later than the first Monday of September of the year preceding the one for which it is made.

(13 amended Dec. 21, 1988, P.L.1437, No.175)

**Compiler's Note:** Section 2 of Act 105 of 1977, which amended the fourth paragraph of section 13, provided that Act 105 shall apply to sewer connection bans in effect on and after the effective date of Act 105. The two-year period of reassessment shall begin on the effective date of Act 105 for sewer connection bans imposed on or before the effective date of Act 105.

Section 13.1. Whenever, through mathematical or clerical error, an assessment is made more than it should have been and taxes are paid on such incorrect assessment, the Board of Property Assessment, Appeals and Review, upon discovery of such error and correction of the assessment, shall so inform the appropriate taxing district or districts, which shall make a refund to the taxpayer or taxpayers for the period of the error or six years, whichever is less, from the date of application for refund or discovery of such error by the board. For the purposes of this section, in counties of the second class, "mathematical or clerical error" shall mean the difference between the assessment as certified for a given tax year by the Board of Property Assessment, Appeals and Review and the assessment upon which taxes are billed and paid. Reassessment, revision of assessment or certification of assessment with or without application by the owner as a decision of judgment based upon the method of assessment by the board shall not constitute an error under this section.

(13.1 added Dec. 21, 1988, P.L.1437, No.175)

Section 14. At any time before such date, any taxable person may apply to the board for the reassessment of any subject of taxation which he considers incorrectly assessed or as to which

he considers himself entitled to a change in valuation or to have mechanical or transcribing errors corrected.

Section 15. At least thirty (30) days' written notice shall be given to any taxable person whose assessment shall be changed at any triennial assessment, or between triennial assessments, in a manner which would mean an increase in the taxes on such real estate if the same tax rate should prevail setting forth any change which has been made and the time and place set for hearing objections thereto. At least thirty (30) days' written notice shall also be given to any taxable person if the established predetermined ratio is changed within the county.

Any required notice shall be served by the board or any member thereof or by any assessor or by any other person authorized so to do by the board upon said taxable person or may be mailed to him or her at his or her last known address by first class mail.

When no service is made upon the taxable person by an authorized person or by first class mail, said notice shall be deemed to have been properly served if tacked or conspicuously posted upon the property assessed.

No defect in service of any such notice of an assessment change shall be sufficient ground for setting aside any assessment so made, but upon proof thereof being made, the taxable person shall have the right to a rehearing before the board relative to said assessment and to appeal therefrom to the court of common pleas as hereinafter provided.

(15 amended Feb. 24, 1984, P.L.96, No.18)

Section 16. After the hearing of any objections to any change made or to the failure to make any change to which any taxable person considers himself entitled, and the making of any changes that may be deemed proper, the valuation as so ascertained shall, unless changed in the manner herein provided or as provided by existing law, stand as the valuation for the assessments for county and institution district taxes and for such other political subdivisions as levy their taxes on county assessments and valuations, in such county, until the next triennial assessment: Provided, That all taxes levied for the year one thousand nine hundred and forty-two, or any fiscal year commencing during the year one thousand nine hundred and forty-two, shall be levied and assessed on assessments and valuations made as heretofore provided by law.

Section 17. (a) No appeal taken from any assessments made under this act shall affect the validity of any taxes assessed, nor shall it prevent the collection of the taxes based upon the assessment if such assessment shall thereafter be reduced, an exoneration shall be granted for the proper amount to equalize such reduction, if the taxes based upon such assessment have not been paid, and if the taxes based upon such assessment have been paid the excess taxes collected shall be refunded to the person having made such payment. Such refunds except as provided in subsection (b) shall be made within thirty (30) days after the tax levying authorities have been notified by mail by the board of the reduction made in the assessment by the board or by the court and such refunds shall include interest at the legal rate commencing one (1) year after the date of the receipt by the

tax-levying authorities of the mailed reduction notice from the board, but in no event shall said statutory interest begin to accrue prior to June 22, 1970. No such appeal shall operate to relieve the appellant from liability for accrued interest and penalties on any unpaid taxes based upon the assessment as finally established.

(b) Refunds of county taxes of less than one hundred dollars (\$100) may at the option of tax-levying authorities, be made without the necessity of any formal action by the board of county commissioners on individual refunds.

(17 amended Dec. 10, 1980, P.L.1158, No.210)

Section 17.1. On or before the fifteenth day of January, the Board of Property Assessment, Appeals and Review shall certify to the clerk or secretary of each political subdivision coming within the scope of this act, within the county, the total value of real property appearing in the assessment roll and taxable by the respective political subdivisions. The time limit within which the political subdivision is entitled to appeal from the actions of the board shall commence to run on the day such certification is mailed or otherwise delivered. Cities of the second class may submit appeals after November 15, as long as there is compliance with section 11 of this act.

(17.1 amended Dec. 21, 1988, P.L.1437, No.175)

Section 18. Any taxpayer may, at any time during office hours, have access to the records of taxable property and be permitted to copy therefrom a list of taxable property.

Section 19. On the first Monday of January, one thousand nine hundred and forty-two, the terms of all members of the board for the assessment and revision of taxes and of all subordinate assessors and clerks employed by the board in counties of the second class shall cease and terminate, and the board for the assessment and revision of taxes as now constituted in counties of the second class is hereby abolished. On said date all books, records, maps, plans, equipment and supplies in the possession of the board for the assessment and revision of taxes shall be turned over and delivered to the Board of Property Assessment, appeals and review created by this act.

Section 19.1. Any city in any county wherein a board is created under this act may become subject to the provisions of this act, and the mayor and council of any such city may effect the same by an ordinance duly passed. A copy of such ordinance approved by the mayor and duly certified, accompanied by a statement of the vote thereon, with the names of the members of council voting for and against such ordinance, shall be forwarded to and filed in the office of the Secretary of the Commonwealth, and when so filed the Governor shall under the great seal of the Commonwealth, certify the acceptance of the provisions of this act, which certificate shall be recorded among the minutes of the council and in the office for the recording of deeds in the proper county.

From the date of the completion of such acceptance the objects, property and persons subject to and exempt from taxation in such city for city and school purposes shall be designated by, and the assessment and valuation thereof for such

city and school purposes shall be done only in accordance with the provisions of this act and by the officers designated in this act.

Whenever any city accepts the provisions of this act all the provisions thereof shall apply to such city and any act of Assembly in force in such city, in so far as it is inconsistent with the provisions of this act, shall be annulled.

(19.1 added June 20, 1947, P.L.664, No.287)

Section 20. Except where inconsistent therewith, this act does not repeal any of the provisions of the act, approved the twenty-second day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, eight hundred fifty-three), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," or its amendments.

Section 21. The act, approved the twenty-second day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand ninety-three), entitled "An act creating, in counties having a population of from eight hundred thousand to one million five hundred thousand, a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; fixing their salaries, payable by the county; defining the powers and duties of such board, and regulating the assessment of property and occupations for State and county purposes; authorizing the appointment of subordinate assessors and clerks, defining their duties and providing for their compensation, payable by such counties; imposing a penalty on subordinate assessors for failure to comply with certain provisions of this act, and abolishing the office of ward, borough, and township assessor, in so far as respects the assessment of property and occupations for State and county purposes," and its amendments, are hereby repealed.

All other acts and parts of acts inconsistent herewith are hereby repealed.