

**CLASSIFICATION OF REAL ESTATE FOR TAXATION**  
**Act of Jul. 9, 1897, P.L. 219, No. 182**  
AN ACT

Cl. 11

Providing for the classification of real estate and other property for purposes of taxation, and for the election of assessors and prescribing the duties thereof in cities of the second class.

Section 1. Board of assessors; duties; term; salary; filling of vacancies

The city councils of any city of the second class shall, at the expiration of the terms of office of the present board of assessors of said cities, and every third year thereafter, elect five residents of said city as a board of assessors to make, revise or alter assessments of all subjects of taxation for taxation for city purposes, who shall serve for the term of three years from the first Monday of April next ensuing such election, and until their successors shall be duly chosen and qualified; councils shall, at the time of their election, designate one of such assessors as chief assessor, and each of them shall receive such annual salary as may be provided by law. Such assessors shall, immediately after their election, be severally sworn or affirmed to faithfully and impartially perform the duties pertaining to their office. Any vacancy occurring in such board by death, resignation or otherwise shall be filled by such city councils for the unexpired term. Whenever a full board of assessors is to be elected each member of council shall be entitled to vote for not more than four of the members to be elected. 1897, July 9, P.L. 219, Sec. 1.

Section 2. Assessment; revision; appeal

That the present board of assessors in any such city, or their successors when elected, shall make an assessment of all the subjects of taxation now by law, or which may hereafter be made subject to taxation for city purposes, and they shall take, as the basis of such assessment, the last preceding assessment made by the board of assessors for such city, and shall have power to revise, equalize or alter such assessment by increasing or reducing the valuations and to add to such lists of assessments any subjects of taxation subject to taxation as aforesaid omitted therefrom and fix the taxable valuation, thereof, and it shall be their duty to rectify all errors, and, if necessary for such purpose, require the attendance of citizens before them for examination under oath or affirmation. It shall be their duty to establish without delay, rules and regulations prescribing the mode of appeal to them from any assessment made by them by any person interested therein, and when such assessors shall have finally acted upon such assessments and appeals, an appeal may be taken therefrom to any court of common pleas of the county in which such city is located, whose decision shall be final thereon. such appeals shall be taken to such court within thirty days after final action by the assessors as aforesaid: provided, that the said

appeal shall not prevent the collection of the taxes complained of, but, in case the same shall be or shall heretofore have been reduced, then the excess collected shall be returned to the person or persons who shall have paid the same: And provided further, That such appeals shall not operate to relieve the appellant from paying accrued interest and penalties on the amount of the assessment as finally established. 1897, July 9, P.L. 219, Sec. 2; 1939, June 15, P.L. 345, Sec. 1.

Section 3. Revised valuation for purposes of taxation; classification of real estate; rates of taxation

When the board of assessors shall have altered and amended the lists of all taxable property so as to arrive at its true cash value, they shall then ascertain the aggregate amount of the value of the entire taxable property of said city, which valuation shall remain the lawful valuation for purposes of city taxation until altered as herein provided; the said board then shall proceed to classify the real estate so assessed in such manner and upon such testimony as may be adduced before them, so as to discriminate between built-up property, rural or suburban property, and property used exclusively for agricultural or farm purposes, including untillable land, respectively, and to certify to the councils of said city, during the month of January of each year, the aggregate valuation of city, rural and agricultural property subject to taxation, and in so classifying said property the character shall determine its classification. It shall be the duty of said councils in determining the rate of taxation for each year to assess a tax upon said agricultural, farm or untillable land equal to one-third the highest rate of tax required to be assessed for said year, and upon said rural or suburban property a tax not exceeding two-thirds of the highest rate required to be assessed as aforesaid, and upon said built-up property a tax equal to the highest rate required to be assessed as aforesaid. So that upon the said classes of real estate of said city there shall be three rates of taxation. 1897, July 9, P.L. 219, Sec. 3.

Section 4. Control of books; list of taxables; clerks; compensation

The board of assessors shall have custody and control of the books of the said assessment of taxes, and shall keep them arranged according to wards and dates; and shall furnish the city treasurer, at the time prescribed by law, an alphabetical list of all persons whose property is taxable for city purposes, with the amount of tax levied by councils for the current year, and report the aggregate amount of taxes so assessed to the city controller at the time such books are returned to the city treasurer for collection; such board of assessors shall have authority to employ all necessary clerks, whose compensation shall be fixed by city councils. 1897, July 9, P.L. 219, Sec. 4.

Section 5. Board may administer oaths; assessment to remain until next triennial assessment

The board of assessors shall have the power to administer oaths or affirmations for all purposes necessary in the discharge of their duties. The assessment as aforesaid, when finally made and determined, shall remain the lawful assessment

for purposes of city taxation for such city until the next triennial assessment to be made by such board of assessors as herein provided, subject, however, to such additions and transfers, and other incidental alterations as such board of assessors may lawfully make to perfect the assessment for each year's tax levy. 1897, July 9, P.L. 219, Sec. 5.