

THE GENERAL COUNTY ASSESSMENT LAW
Act of May. 22, 1933, P.L. 853, No. 155
AN ACT

Cl. 53

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.

Compiler's Note: Section 6(2) of Act 93 of 2010 provided that Act 155 is repealed insofar as it relates to second class A, third, fourth, fifth, sixth, seventh and eighth class counties.

Compiler's Note: Section 302(h) of Act 18 of 1995, which created the Department of Conservation and Natural Resources and renamed the Department of Environmental Resources as the Department of Environmental Protection, provided that the Department of Conservation and Natural Resources shall exercise the powers and duties conferred upon the Department of Forests and Waters by Act 155 of 1933.

Compiler's Note: Section 4 of Act 88 of 1989 provided that Act 155 is repealed insofar as it is inconsistent with Act 88.

Compiler's Note: Section 6 of Act 550 of 1949 provided that Act 155 is repealed insofar as it is inconsistent with Act 550.

Compiler's Note: Section 801 of Act 254 of 1943 provided that Act 155 is repealed insofar as it applies to counties of the fourth, fifth, sixth, seventh and eighth classes, except as to the designation of objects, property and persons subject to and exempt from taxation for city and school purposes in cities, and the assessment and valuation thereof for such purposes.

Compiler's Note: Section 20 of Act 294 of 1939 provided that, except where inconsistent with Act 294, Act 294 does not repeal any of the provisions of Act 155.

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Section 1. Be it enacted, &c., That the laws designating the subjects, property and persons subject to and exempt from taxation for county, city, borough, town, township, school and poor purposes, and for the assessment of persons, property and subjects of taxation for county purposes, and for boroughs, towns, townships, school districts and poor districts which levy their taxes on county assessments, are hereby amended, revised and consolidated as follows:

ARTICLE I
PRELIMINARY PROVISIONS

Section 101. Short Title; Effective Date.--This act shall be known, and may be cited, as "The General County Assessment Law." This act shall become effective immediately upon final enactment.

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:

"Assessors" and "elected assessors" shall mean the assessors for county tax purposes elected in wards, boroughs, towns and townships in counties of the fourth, fifth, sixth, seventh and eighth classes.

"Appointed assessors" shall mean the assessors appointed by the board of revision of taxes in counties of the first class, and the subordinate assessors appointed by the board for the assessment and revision of taxes in counties of the second, second A and third classes. (Def. amended Dec. 14, 1967, P.L.846, No.369)

"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 of revision of taxes or board for the assessment and revision of taxes shall be expressed in terms of such base year values. (Def. added Dec. 13, 1982, P.L.1160, No.268)

"Board of revision of taxes" shall mean the board of revision of taxes in counties of the first class.

"Board for the assessment and revision of taxes" shall mean the board for the assessment and revision of taxes in counties of the second, second A and third classes. (Def. amended Dec. 14, 1967, P.L.846, No.369)

"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. (Def. added Dec. 13, 1982, P.L.1160, No.268)

"County commissioners" means the board of county commissioners or other similar body in home rule charter counties. (Def. added Dec. 13, 1982, P.L.1160, No.268)

"Established predetermined ratio" shall mean the ratio of assessed value to market value established by the board of county commissioners and uniformly applied in determining assessed value in any year. (Def. added Dec. 13, 1982, P.L.1160, No.268)

"High tunnel" shall mean a structure which meets the following:

(1) Is used for the production, processing, keeping, storing, sale or shelter of an agricultural commodity as defined in section 2 of the act of December 19, 1974 (P.L.973, No.319), known as the "Pennsylvania Farmland and Forest Land Assessment Act of 1974," or for the storage of agricultural equipment or supplies.

(2) Is constructed consistent with all of the following:

(i) Has a metal, wood or plastic frame.

(ii) When covered, has a plastic, woven textile or other flexible covering.

(iii) Has a floor made of soil, crushed stone, matting, pavers or a floating concrete slab.

(Def. added Dec. 23, 2013, P.L.1261, No.130)

Section 103. Excluded Provisions.--This act does not include any provisions, and shall not be construed to repeal:

(1) The act approved the seventeenth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred seven), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," or any of its amendments;

(2) Except where specifically referred to in this act, the laws relating to boards of revision of taxes, or boards for the assessment and revision of taxes, in counties of the first, second and third classes;

(3) Except where specifically referred to in this act, the laws relating to cities, boroughs, towns, townships, school districts and poor districts.

Section 104. Application of Act.--Except as otherwise in this act specifically limited, this act shall apply in all of the counties of the Commonwealth.

Section 105. Saving Clause; Construction.--The provisions of this act so far as they are the same as those of existing laws are intended as a continuation of such laws, and not as new enactments.

The repeal by this act of any act of Assembly, or part thereof, shall not revive any act, or part thereof, heretofore repealed or superseded.

All local acts of Assembly applying to particular counties or political subdivisions thereof, and not heretofore repealed, shall continue in force, and any provisions of this act inconsistent therewith shall not apply to the counties or political subdivisions thereof affected by such local laws. The reenactment by this act of any act of Assembly, or part thereof, that has heretofore been repealed by any local act of Assembly, in so far as it applied to a particular county or political subdivision thereof, shall not revive or extend the provisions so reenacted to such county or political subdivision thereof.

Whenever the provisions of this act are inconsistent with any law relating to or administered by any board of revision of taxes, or board for the assessment and revision of taxes, in counties of the first, second or third class, the laws relating to and administered by such boards, and not included in this act, shall apply, and the inconsistent provisions of this act shall not apply to such classes of counties, but shall be in full force as to all other classes of counties, except as affected by local laws.

The provisions of this act shall not affect any act done, liability incurred, or right accrued or vested, or affect any suit, proceeding or prosecution pending or to be instituted to enforce any right or penalty or punish any offense under the authority of any act of Assembly repealed by this act.

Any person holding office under any act of Assembly repealed by this act shall continue to hold such office until the expiration of the term thereof, subject to the conditions attached to such office prior to the passage of this act.

Section 106. Constitutional Construction.--The provisions of this act shall be severable, and if any of the provisions shall be held to be unconstitutional, such decision shall not affect the validity of any of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

ARTICLE II SUBJECTS OF LOCAL TAXATION; EXEMPTIONS

Section 201. Subjects of Taxation Enumerated.--The following subjects and property shall, as hereinafter provided, be valued and assessed, and subject to taxation for all county, city, borough, town, township, school and poor purposes at the annual rate:

(a) All real estate, to wit: Houses, house trailers and mobilehomes buildings permanently attached to land or connected with water, gas, electric or sewage facilities, buildings, lands, lots of ground and ground rents, trailer parks and parking lots, mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, and ferries, wharves, all office type construction of whatever kind, that portion of a steel, lead, aluminum or like melting and continuous casting structures which enclose, provide shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process, and all other real estate not exempt by law from taxation. Machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not be considered or included as a part of the real estate in determining the value of such mill, mine, manufactory or industrial establishment. No office type construction of whatever kind shall be excluded from taxation but shall be considered a part of real property subject to taxation. That portion of a steel, lead, aluminum or like melting and continuous casting structure which encloses, provides shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process shall be considered as part of real property subject to taxation. No silo used predominately for processing or storage of animal feed incidental to operation of the farm on which it is located, no free-standing detachable grain bin or corn crib used exclusively for processing or storage of animal feed incidental to the operation of the farm on which it is located and no in-ground and above-ground structures and containments used predominantly for processing and storage of animal waste and composting facilities incidental to operation of the farm on which the structures and containments are located, shall be included in determining the value of real estate used predominantly as a farm: Provided, That for the tax or fiscal

year beginning on or after the first day of January, one thousand nine hundred fifty-eight, eighty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in counties of the second class as well as in all cities of the third class, boroughs, townships, school districts of the second, third and fourth class, and institutional districts in counties of the second class, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred fifty-nine, sixty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred sixty, forty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred sixty-one, twenty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal years beginning on or after the first day of January, one thousand nine hundred sixty-two, no portion of the value of any such machinery, tools, appliances and other equipment regardless of where located, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That nothing contained in this section of this act shall be construed as an intent to provide for the valuing and assessing and subjecting to taxation for purposes of any city of the second class or any school district of the first class A any such machinery, tools, appliances and other equipment: And provided further, That such exclusion of silos used predominantly for processing or storage of animal feed incidental to operation of the farm on which the silo is located shall be included in determining the value of real estate used predominantly as a farm shall become effective for taxes to be levied for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred seventy-four: And provided further, That such exclusion of free-standing detachable grain bins and corn cribs used exclusively for processing or storage of animal feed incidental to operation of the farm on which the grain bin or corn crib is located shall become effective in determining the value of real estate used predominantly as a farm for taxes to be levied for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred eighty-five. No amusement park rides shall be assessed or taxed as real estate regardless of whether they have become affixed to the real estate. No high tunnel shall be assessed or taxed as real estate regardless of whether the structure has become affixed to the real estate.

((a) amended Dec. 23, 2013, P.L.1261, No.130)

(b) All salaries and emoluments of office, all offices, and posts of profit, professions, trades and occupations, except the occupation of farmer, and all persons over the age of

eighteen years who do not follow any occupation or calling, as well of unnaturalized foreign-born persons who shall have resided within this Commonwealth for one whole year, as citizens of this Commonwealth: Provided, That whenever a person, other than a Federal employe, not taxable under the provision of this clause, is disfranchised from voting because he cannot be lawfully assessed for a county or State tax, it shall be lawful for the county commissioners to assess the occupation of such persons for county taxation purposes, in the manner provided by this act for such assessments. The provisions of this clause shall not apply to counties of the second and third class, or to any other county, the county commissioners of which shall be resolution determine not to levy a tax on trades, occupations, professions and persons who follow no occupation or calling, nor shall the provisions of this clause apply to cities of the second and second A class, or to school districts.

(c) All other things and persons now taxable by the laws of this Commonwealth for county, city and school purposes.

Compiler's Note: Section 4(b)(1) of Act 38 of 2007, which amended the act of July 28, 1953, P.L.723, No.230, provided that section 201 is repealed insofar as it is inconsistent with the amendment or addition of sections 103(7) and 1902-B of Act 230.

Compiler's Note: Section 5(1) of Act 142 of 2006, which amended the act of August 9, 1955, P.L.323, No.130, provided that section 201 is repealed insofar as it is inconsistent with the amendment or addition of sections 103(7) and 1770.9 of Act 130.

Compiler's Note: Section 4 of Act 124 of 2002, which amended section 201, provided that the amendment of section 201(a) shall apply to valuation for taxes levied for the calendar year or fiscal year beginning on or after January 1, 2002.

Compiler's Note: Section 3109(b) of Act 145 of 1988 provided that section 201 is repealed insofar as it is provides for the assessment, levying or collection of:

- (1) a tax based upon an assessed valuation of a particular trade, occupation or profession, commonly known as an occupation tax;
- (2) a tax at a set or flat rate upon persons employed within the taxing district, commonly known as an occupational privilege tax; or
- (3) a per capita, poll, residence or similar head tax

effective up the passage of a constitutional amendment on taxation of real property. The constitutional amendment has not passed.

Section 202. Occupation Tax in Counties of the Second Class and Third Class Abolished; Optional in Other Counties.--In counties of the second and third class, the county tax on trades, occupations and professions is hereby abolished. In all other counties, except counties of the first class, the county commissioners may by resolution determine not to levy a tax on trades, occupations, professions and persons who follow no occupation or calling. Such action may at any time, and in like manner, be repealed and such tax be levied as theretofore.

(202 amended July 2, 1941, P.L.219, No.99)

Section 203. Poll Tax on Federal Employes.--(203 repealed Dec. 22, 1965, P.L.1143, No.440)

Section 203.1. Limitation Upon Taxation.--A mobilehome or house trailer upon which a real property tax is levied as

provided by law shall not be subject to any tax not levied on other real property in the political subdivision, except that such property shall be deemed tangible personal property with respect to the act of March 6, 1956 (P.L.1228), known as the "Selective Sales and Use Tax Act."

(203.1 added Sept. 23, 1961, P.L.1601, No.677)

Section 203.2. Limitation on Rates of Specific Taxes.--No taxes levied under the provisions of this act or 53 Pa.C.S. § 8402(c) (relating to scope and limitations) shall be levied by any political subdivision on admissions to automobile racing facilities with a seating capacity of over twenty-five thousand and a continuous race area of one mile or more in excess of the per centum collected as of January 1, 2002. The tax base upon which the tax shall be levied shall not exceed forty per centum of the cost of admission to an automobile racing facility.

(203.2 added Oct. 4, 2002, P.L.1604, No.124)

Section 203.3. Prohibition on Certain Levies.--Notwithstanding the provisions of this act, the act of December 31, 1965 (P.L.1257, No.511), known as "The Local Tax Enabling Act," or 53 Pa.C.S. § 8402(c) (relating to scope and limitations), no political subdivision shall levy, assess or collect a tax on admissions to ski facilities after December 1, 2002.

(203.3 added Oct. 4, 2002 P.L.873, No.124)

Section 204. Exemptions from Taxation.--(a) The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit:

(1) All churches, meeting-houses, or other actual places of regularly stated religious worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same;

(2) All actual places of burial, including burial grounds and all mausoleums, vaults, crypts or structures intended to hold or contain the bodies of the dead, when used or held by a person or organization deriving no private or corporate profit therefrom and no substantial part of whose activity consists of selling personal property in connection therewith;

(3) All hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence, or charity, including fire and rescue stations, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed, and maintained by public or private charity: Provided, That the entire revenue derived by the same be applied to the support and to increase the efficiency and facilities thereof, the repair and the necessary increase of grounds and buildings thereof, and for no other purpose: And provided further, That any charitable organization providing residential housing services in which the charitable nonprofit organization receives subsidies for at least ninety-five per centum of the residential housing units from a low-income Federal housing program shall remain a "purely public charity" and tax exempt provided that any surplus from such assistance or subsidy is monitored by the appropriate governmental agency and used solely to advance common charitable purposes within the charitable organization; ((3) amended Dec. 14, 1992, P.L.886, No.141)

(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, 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 a school district other

than any school district of the first class or first class A or school district of the second, third or fourth class which is coterminous with a city, borough, town or township, except that any such school district 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 assessments or charges.

(5) All courthouses, jails and poorhouses, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same;

(6) All public parks when owned and held by trustees for the benefit of the public, and used for amusements, recreation, sports and other public purposes without profit;

(7) All other public property used for public purposes, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, but this shall not be construed to include property otherwise taxable which is owned or held by an agency of the Government of the United States nor shall this act or any other act be construed to exempt from taxation any privilege, act or transaction conducted upon public property by persons or entities which would be taxable if conducted upon nonpublic property regardless of the purpose or purposes for which such activity occurs, even if conducted as agent for or lessee of any public authority; ((7) amended Dec. 16, 1977, P.L.326, No.95)

(8) All real and personal property owned, occupied, and used by any branch, post or camp of honorably discharged servicemen or servicewomen and actually and regularly used for benevolent, charitable or patriotic purposes;

(9) All real property owned by one or more institutions of purely public charity, used and occupied partly by such owner or owners and partly by other institutions of purely public charity, and necessary for the occupancy and enjoyment of such institutions so using it;

(10) All playgrounds, with the equipments and grounds thereto annexed, necessary for the occupancy and enjoyment of the same, founded, endowed, or maintained by public or private charity, which apply their revenue to the support and repair of such playgrounds and to increase the efficiency and facilities thereof, either in ground or buildings, or otherwise, and for no other purpose, and owned, leased, possessed, or controlled by public school boards or properly organized and duly constituted playground associations, and approved and accepted by the board of county commissioners, or board of revision of taxes, of the county in which said playgrounds are situated as such playgrounds;

(11) All buildings owned and occupied by free, public, nonsectarian libraries, and the land on which they stand and that which is immediately and necessarily appurtenant thereto, notwithstanding the fact that some portion or portions of said building or lands appurtenant may be yielding rentals to the corporation or association managing such library: Provided, That the net receipts of such corporation or association from rentals shall be used solely for the purpose of maintaining the said library;

(12) All property, including buildings and the land reasonably necessary thereto, provided and maintained by public or private charity, and used exclusively for public libraries, museums, art galleries, or concert music halls, and not used for private or corporate profit, so long as the said public use continues: Provided, however, That in the case of concert music halls used partly for exempt purposes and partly for non-exempt purposes, that part measured either in area or in time,

whichever is the lesser, which is used for non-exempt purposes, shall be valued, assessed and subject to taxation.

(13) All fire and rescue stations which are founded, endowed and maintained by public or private charity, together with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, and social halls and grounds owned and occupied by fire and rescue stations, used on a regular basis for activities which contribute to the support of fire and rescue stations: Provided, That the net receipts from such activities are used solely for the charitable purposes of the fire and rescue stations. ((13) added Mar. 27, 1986, P.L.68, No.22)

(b) Except as otherwise provided in clauses (11) and (13) of this section, all property real or personal, other than that which is actually and regularly used and occupied for the purposes specified in this section, and all such property from which any income or revenue is derived, other than from recipients of the bounty of the institution or charity, shall be subject to taxation, except where exempted by law for State purposes, and nothing herein contained shall exempt same therefrom. ((b) amended Mar. 27, 1986, P.L.68, No.22)

(c) Except as otherwise provided in clause (10) of this section, all property, real and personal, actually and regularly used and occupied for the purposes specified in this section shall be subject to taxation, unless the person or persons, associations or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

(d) Each county, 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 per capita, or similar head tax, occupation tax and occupational privilege tax or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for the exemption. ((d) amended Nov. 26, 1982, P.L.757, No.212)

(204 amended Sept. 22, 1972, P.L.868, No.197)

Section 205. Temporary Tax Exemption for Residential Construction.--(a) As used in this section, the word "dwellings" means buildings or portions thereof intended for permanent use as homes or residences.

(b) 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.

(205 amended Oct. 11, 1984, P.L.894, No.175)

Section 206. Temporary Assessment Change for Real Estate Subject to a Sewer Connection Ban Order.--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. For the purposes of this section,

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.

(206 amended May 9, 1984, P.L.245, No.53)

Compiler's Note: Section 2 of Act 104 of 1977, which added section 206, provided that Act 104 shall apply to sewer connection bans in effect on and after the effective date of Act 104. The two year period of reassessment shall begin on the effective date of Act 104 for sewer connection bans imposed on or before the effective date of Act 104.

ARTICLE III TAX ASSESSORS

Section 301. Election of Assessors.--The qualified voters of each ward in cities of the third class shall, at the municipal election in the year one thousand nine hundred and thirty-five, and every four years thereafter, vote for and elect a properly qualified person, according to law, to act as county assessor in each of said wards under the provisions of this act, who shall serve for four years. All county assessors in boroughs, towns, townships and wards thereof shall be elected at the times and for the terms prescribed by existing laws.

This section does not apply in counties of the first, second and third classes where assessors, under existing law, are appointed.

Section 302. Oath of Assessors.--The elected and appointed assessors of the several wards, townships, towns, boroughs and districts, and, in townships of the first class, also the assistant township assessors and assistant triennial assessors, shall, immediately on the receipt of the precept from the county commissioners, or board of revision of taxes, or board for the assessment and revision of taxes, and before entering upon the duties of their office, take and subscribe the following oath or affirmation:

You do (swear or affirm) that you will support the Constitution of the United States and the Constitution of Pennsylvania, that you will, as assessor for (ward, district, borough, town or township), use your utmost diligence and ability to discover and ascertain all the property, real and personal, within your (ward, district, borough, town or township), and all other objects subject to taxation by the laws of this Commonwealth, and take an accurate account of the same; and that you will justly and honestly, to the best of your judgment, assess and value every separate lot, piece or tract of land, with the improvements thereon, and all personal property made taxable by the laws of this Commonwealth, within your (ward, district, borough, town or township), at the rate or price which you shall, after due examination and consideration, believe the same would sell for if sold singly and separately at a bona fide sale, after full public notice; and that you will assess all persons according to their correct offices and posts of profit, trades and occupations; and that you will perform your duty as assessor of said (ward, district or township) with honesty and fidelity, according to the laws of this Commonwealth, without fear, favor or affection, hatred, malice or ill will.

Section 303. Filing of Assessor's Oath.--It shall be the duty of each elected and appointed assessor and assistant township and triennial assessor to produce to the commissioners,

or board of revision of taxes, or board for the assessment and revision of taxes, of the county, within twenty days after his election or appointment, a copy of the oath or affirmation taken and subscribed by him as is hereinbefore directed, and attested by the person before whom the same was administered, which shall be filed by the commissioners, or said boards, in their respective office.

Section 304. Vacancies in the Office of Assessor.--Whenever an elected assessor, or, in townships of the first class, an assessor, assistant township assessor or assistant triennial assessor, refuses or neglects to qualify as required by law, or refuses or neglects to receive the precept and books for the triennial or other assessment, the county commissioners are hereby authorized to appoint a suitable person to serve as assessor on the eighth day after the time designated by this act to begin the assessment.

If the electors of any ward, borough, town or township shall fail to choose an assessor, or, in townships of the first class, an assistant township assessor or assistant triennial assessor, at the time appointed by law, or if any person elected to such office shall neglect or refuse to serve therein, or if any vacancy shall happen therein by death or otherwise, the commissioners of the county shall appoint a fit person to fill the office, who shall serve until the expiration of the then current term of such officer, and who shall have the same powers, be subject to the same penalties, and receive the same compensation, as if he had been elected to such office.

Section 305. Compensation of Assessors Except in First-Class Townships.--In counties of the fourth, fifth, sixth, seventh and eighth classes each elected assessor for county purposes, in cities of the third class, boroughs, towns and townships of the second class, shall keep an account of the several days by him actually employed in the performance of his duties, and shall make return of the same to the commissioners of the county, verified by his oath or affirmation, and, for each day necessarily so employed, he shall receive: In cities of the third class, such compensation as shall be fixed by the county commissioners; in boroughs and townships of the second class, the sum of five dollars; and in towns the same compensation as is now received by assessors in towns.

(305 reenacted July 12, 1935, P.L.670, No.251)

Section 306. Compensation and Expenses of Assessors and Assistants in First-Class Townships.--In counties of the fourth, fifth, sixth, seventh and eighth classes, the township assessor and the assistant township assessor in each township of the first class shall receive, as compensation for his services, ten (\$10.00) dollars per diem for each day actually employed by him in the performance of the duties of his office, both in making the triennial assessment and in making the supplemental assessments in the intervening years between the years of the triennial assessment; the said compensation to be paid by the county as heretofore. The compensation of the assistant triennial assessors in the said townships of the first class shall be five (\$5.00) dollars per diem for each day actually employed by them, respectively, in the performance of the duties of their office, to be paid by the county as heretofore. In addition to the compensation hereinbefore provided, the township assessors, assistant township assessors, and assistant triennial assessors of first-class townships shall be reimbursed by the county for any expenditures made for postage or stationery necessarily used in the performance of their duties and for any necessary office rent.

Section 307. Fixing Amount of Compensation and Expenses in First-Class Townships; Payment.--The said township assessors and assistant township assessors and assistant triennial assessors shall make return, on oath or affirmation, to the county commissioners of the proper county, of the number of days actually employed by them in the performance of the duties of their office, and of amounts expended for postage, stationery, and office rent; and the county commissioners are hereby empowered to summon the respective township assessors and assistant township assessors and assistant triennial assessors before them, and examine them, upon oath or affirmation, as to the accuracy of the said return. When the county commissioners shall have determined, either from the returns of the township assessors and assistant township assessors and assistant triennial assessors, or from their examination of them as aforesaid, the number of days actually employed by them and the amount of moneys properly and necessarily expended for postage, stationery, and office rent, clerk hire and other expenses, the county commissioners shall make payment to the aforesaid township assessors, assistant township assessors and assistant triennial assessors the amount due them from the funds of the county as hereinbefore stated.

Section 308. Mileage.--Whenever any elected assessor, or, in townships of the first class, any assessor, assistant township assessor or assistant triennial assessor, whose duties pertain to making assessments for purposes of county taxation, shall be required to travel to the county seat of his county, or to any place of sitting of the county commissioners elsewhere than at the county seat, he shall receive from the county mileage at the rate of three cents a mile for each mile necessarily traveled, both going and returning, in addition to the per diem compensation for services allowed by this act.

Section 309. Interpreters.--In counties of the fourth, fifth, sixth, seventh and eighth classes, county commissioners may appoint interpreters to act as such for assessors, or, in townships of the first class, for assessors, assistant township assessors or assistant triennial assessors.

Such interpreters may be assigned by the county commissioners to assist any assessor or assistant assessor, and shall accompany him to his district at and for such time as the commissioners may designate. Such interpreters shall, on behalf of such assessor or assistant assessor, and under his direction and control, administer oaths, and interrogate any taxable concerning name, occupation, residence, and property of said taxable.

The number of said interpreters, so appointed, shall be within the discretion of the county commissioners, provided not more than one interpreter be employed to a district, and in no event shall any interpreter be employed for a greater length of time than ten days in any one district.

The compensation for any interpreter appointed under the provisions of this act shall be two dollars and fifty cents per day, and traveling expenses, payable, upon warrant of the county commissioners, out of the county treasury.

Section 310. Penalty for Refusing to Serve; Exception.--If any elected assessor refuses to serve he shall forfeit and pay the sum of twenty dollars, to be recovered before a justice of the peace or alderman, at the suit of the commissioners, as debts of similar amount are now recoverable: Provided, That no person who shall have served as collector or assessor shall be appointed or chosen for a second term without his consent for the term of ten years.

Compiler's Note: Section 28 of Act 207 of 2004 provided that any and all references in any other law to a "district justice" or "justice of the peace" shall be deemed to be references to a magisterial district judge.

ARTICLE IV
TRIENNIAL AND INTER-TRIENNIAL ASSESSMENTS

(a) Triennial Assessments

Section 401. Issuing of Precepts and Return of Assessments in Triennial Years.--(a) In counties of the first class, the precepts to make annual assessments shall be issued to the appointed assessors by the board of revision of taxes, and return thereof made as provided by existing law relating to the board of revision of taxes in said counties;

(b) In counties of the second class, the precepts to make triennial assessments shall be issued to the appointed assessors by the board for the assessment and revision of taxes at such time as the board may prescribe, and return thereof be made on or before the first Monday of November as provided by existing law relating to the board for the assessment and revision of taxes in said counties;

(c) In counties of the second A and third class, the precepts to make triennial assessments shall be issued to the appointed assessors by the board for the assessment and revision of taxes, and return thereof made at such times as the board shall determine in accordance with existing law relating to the board for the assessment and revision of taxes in said counties; ((c) amended Dec. 14, 1967, P.L.846, No.369)

(d) In counties of the fourth class, the county commissioners shall issue the precepts to make triennial assessments to the elected assessors of their respective townships, towns, boroughs and wards on or before the first day of June, and the assessors are hereby required to complete the said assessment and make their return not later than the first day of September, one thousand nine hundred and thirty-three, and triennially thereafter;

(e) In counties of the fifth, sixth, seventh and eighth classes, the county commissioners shall issue the precepts to make triennial assessments to the assessors of the respective townships of the second class, towns, boroughs and wards on or before the second Monday of September, and, to assessors in townships of the first class, on or before the first day of July, and the assessors are hereby required to complete the said assessment and make their return not later than the thirty-first day of December, one thousand nine hundred and thirty-three, and triennially thereafter: Provided, That the county commissioners of said counties may, at the time of issuing their precepts, direct the return thereof to be made at any time before the thirty-first day of December: Provided further, That where assessors in townships of the first class shall have been continuously engaged in the actual performance of their duties after the delivery of the precepts to them, except where prevented by sickness or stress of weather, and are not able to complete the triennial assessment and make return thereof on or before the thirty-first day of December, it shall be lawful for the said assessors to continue the performance of their duties and to make return of their assessment to the county commissioners after said date, but in no case shall any such return be made later than the fifteenth

day of February of the year following the delivery of the precepts to the assessors.

Section 402. Valuation of Property.--(a) It shall be the duty of the several elected and appointed assessors, and, in townships of the first class, of the assessors, assistant township assessors and assistant triennial assessors, to rate and value all objects of taxation, whether for county, city, township, town, school, institution district, poor or borough purposes, according to the actual value thereof, and at such rates and prices for which the same would separately bona fide sell. In arriving at actual value the county may utilize either the current market value or it may adopt a base year market value. In arriving at such 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. Instead such selling price, estimated or actual, shall be subject to revision by increase or decrease to accomplish equalization with other similar property within the taxing district. 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. Except in counties of the first class, no political subdivision shall levy real estate taxes on a county-wide revised assessment of real property until it has been completed for the entire county.

(a.1) The board of county commissioners shall establish and determine, after proper notice has been given, an established predetermined ratio of assessed value to actual value which may not exceed one hundred per centum (100%) of actual value. The commissioners, acting as a board of revision of taxes, or board for the assessment and revision of taxes shall apply the established predetermined ratio to the actual value of all real property to formulate the assessment roll.

(b) (1) Except as to counties of the first and second class, after any county makes a county-wide revision of assessment of real property at values based upon an established predetermined ratio as required by law or after any county changes its established predetermined ratio, each political subdivision, which hereafter for the first time levies its real estate taxes on that revised assessment or valuation, shall, for the first year, reduce its tax rate, if necessary, for the purpose of having the total amount of taxes levied for that year against the real properties contained in the duplicate for the preceding year, equal, in the case of any taxing district, the total amount it levied on such properties the preceding year, notwithstanding the increased valuations of such properties under the revised assessment. The tax rate shall be fixed at a figure which will accomplish this purpose.

(2) After establishing a tax rate under clause (1), a political subdivision may, by a separate and specific vote, establish a final tax rate for the first year it levies its real estate taxes on a revised assessment or valuation. The tax rate under this clause shall be fixed at a figure which limits the total amount of taxes levied for that year against the real properties contained in the duplicate for the preceding year to not more than ten per centum greater than the total amount it levied on such properties the preceding year, notwithstanding the increased valuations of such properties under the revised assessment.

(3) For the purpose of determining the total amount of taxes to be levied for said first year under clauses (1) and (2), the

amount to be levied on newly constructed buildings or structures or on increased valuations based on new improvements made to existing houses need not be considered.

(4) With the approval of the court of common pleas, upon good cause shown, any such political subdivision may increase the tax rate herein prescribed, notwithstanding the provisions of this subsection.

((b) amended July 15, 2004, P.L.746, No.91)

(c) (1) In arriving at the actual value of real property, the impact of applicable rent restrictions, affordability requirements or any other related restrictions prescribed by any Federal or State programs shall be considered.

(2) Federal or State income tax credits with respect to property shall not be considered real property or income attributable to real property.

(3) This subsection shall apply in all counties and other political subdivisions in this Commonwealth.

((c) added Dec. 2, 2003, P.L.227, No.39)

(402 amended Dec. 13, 1982, P.L.1160, No.268)

Section 402.1. Valuation of Mobilehomes or House Trailers.--It shall be the duty of the several elected and appointed assessors of the political subdivisions to assess, rate and value all mobilehomes and house trailers within their subdivisions according to the actual value thereof and prices for which the same would separately bona fide sell. The land upon which such mobilehome or house trailer is located at the time of assessment shall be valued separately, and shall not include the value of the house trailer or mobilehome located thereon.

(402.1 added Sept. 23, 1961, P.L.1601, No.677)

Section 403. List of Taxables.--The elected and appointed assessors of the several counties shall, in each year, make a return to the county commissioners, or board of revision of taxes, or board for the assessment and revision of taxes, of all the taxable inhabitants within their respective wards, boroughs, towns, townships and districts, which return shall state the names and surnames and the address of each of such taxable inhabitants, stating the occupation and the street and number of the house in which such inhabitant resides. In all cases where such taxable inhabitant resides in a house not having a street and number address, the name of the owner of the house and his or her address, as definitely as possible, shall be given. The provisions of this section shall not apply to any county of the first class except where, under the provisions of existing law, a tax upon occupations may be levied by any city within such county which makes its tax levies on the basis of the assessments provided for by this act, and where such city has authorized such levy.

Section 404. Assessment of Persons in Counties That do Not Levy Occupation Taxes.--It shall be the duty of the assessors, for taxation purposes in counties of the second, second A and third class, and in counties electing not to levy a tax on trades, occupations, professions and persons who follow no occupation or calling, to prepare a list of all residents and inhabitants in such counties over the age of eighteen years, and return the same to the proper county authorities with other taxable property as provided by law. The assessor shall also state the occupation of each such resident and inhabitant or that a person does not follow an occupation or calling, as the case may be, for the assessment of any township or borough tax on occupations, as provided by law. The county commissioners, or boards for the assessment and revision of taxes, as the case

may be, shall continue to fix valuations for trades, occupations, professions and persons who follow no occupation or calling, as provided by law, for the use of boroughs and townships, and nothing contained in this act shall be construed to repeal the power of townships and boroughs to levy taxes on trades, occupations, professions, and on persons who follow no occupation or calling as provided by law.

(404 amended June 16, 1972, P.L.418, No.121)

Section 405. Return of Exempt Property.--It shall be the duty of the several elected and appointed assessors in this Commonwealth to make return of all property, now or which hereafter may be especially exempt by act of Assembly from taxes, in a separate list to the commissioners, or board of revision of taxes, or board for the assessment and revision of taxes, as the case may be, of the proper county, for which service the said assessors shall receive the same compensation as is allowed for like services in other cases.

Section 406. Real Estate Omitted from Triennial Assessment.--Whenever any taxable real estate shall be omitted to be assessed at the triennial assessment, the elected or appointed assessor, on notice thereof, shall forthwith assess and return the same to the proper office, which assessment shall be subject to appeal, and shall continue until the next triennial assessment, and its proper proportion of all taxes to which such real estate is liable, levied after such assessment, shall be laid thereon.

Section 407. (a) Recorder of Deeds in Certain Counties to Furnish Record of Conveyances; Compensation.--It shall be the duty of the recorder of deeds in each county of the second, third, fourth, fifth, sixth, seventh and eighth classes 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 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 the first Monday of each month, to file the aforesaid daily record in the commissioner's office, or 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 (15) cents, when it contains but one description of land, and ten (10) cents for each additional description therein described, which sum shall be in full compensation for his services under this act. ((a) amended Dec. 14, 1967, P.L.846, No.369)

(b) Statement of Conveyances to Be Furnished Assessors.--It shall be the duty of the county commissioners, or board for the assessment and revision of taxes, of such counties, upon receipt of such daily report from the office of the recorder of deeds, to keep the same on file in their office; and, prior to the making of the annual and of the triennial assessment, to deliver to the elected or appointed assessor or assessors of each city, borough, ward, town, township or district, before he shall enter upon the discharge of his duty as assessor of the real estate in his district, a statement or statements of all such deeds

and conveyances of all such real estate within said district, together with all the information regarding the same as set forth in this section, to be used by such assessor or assessors in making the assessment in the name of the owners of the real estate and in ascertaining the value of such real estate.

All mobilehome court operators which shall mean every person who leases land to two or more persons for the purpose of allowing such persons to locate thereon a mobilehome or house trailer which is subject to real property taxation shall maintain a record of all such leases which shall be opened for inspection at all reasonable times by the tax assessor of the political subdivision. As part of such record, the court operator shall note the arrival of each mobilehome or house trailer, the make or manufacturer thereof, the serial number, the number of occupants, their names and ages, and their last prior residence address. Each month the mobilehome court operator shall send a record to the tax assessor of the political subdivision of the arrivals and departures during the prior month of mobilehomes or house trailers on his land.

((b) amended Sept. 23, 1961, P.L.1601, No.677)

(c) Land to Be Assessed in Name of Owner at Time of Assessment.--It shall be the duty of such assessor or assessors in such counties, in making the triennial assessment and the intermediate annual assessments, to ascertain the owner or owners of each tract, piece, parcel or lot of ground assessed, at the time of such assessment, and to assess the same in the name of the then owner or owners, as thus appears in such statement, unless to his personal knowledge there has been thereafter a change in the ownership so that such tract, piece, parcel or lot of real estate shall be assessed in the name of the then owner or owners, except that all mobilehomes or house trailers shall be assessed in the name of the then owner or owners of such mobilehome or house trailer, who shall be the person or persons named in the title of such mobilehome or house trailer irrespective of whether the title is issued by this State or another state. ((c) amended Sept. 23, 1961, P.L.1601, No.677)

(d) Notification of Mobilehome or House Trailer Owner.--Each person in whose name a mobilehome or house trailer is assessed, rated or valued as provided in this act, shall be notified in writing by the assessor that it shall be unlawful for any person to remove the mobilehome or house trailer from the taxing district without first having obtained removal permits from the local tax collector. ((d) added July 8, 1969, P.L.130, No.54)

(e) Removal Permits.--The local tax collector shall issue removal permits upon application therefor whenever a fee of two dollars (\$2) and all taxes levied and assessed on the mobilehome or house trailer to be moved are paid. ((e) added July 8, 1969, P.L.130, No.54)

(f) Penalty.--Any person who moves a mobilehome or house trailer from the territorial limits of the taxing district without first having obtained a removal permit issued under this act shall, upon summary conviction thereof, be sentenced to pay a fine of one hundred dollars (\$100) and costs of prosecution or undergo imprisonment for not more than thirty days, or both. ((f) added July 8, 1969, P.L.130, No.54)

Section 408. (a) Recorder of Deeds to Furnish Abstract of Conveyances of Property in First-Class Townships; Compensation.--Before the recorder of deeds of any county, wherein there is no board for the assessment and revision of taxes for county purposes, shall admit to record in his office any deed of conveyance of land in any township of the first

class within said county, he shall charge, and collect from the person presenting such deed of conveyance for record, the sum of fifteen (15) cents as a fee for the service hereinafter prescribed; and, at the time of admitting the deed of conveyance to record, the recorder of deeds shall transmit to the town clerk of the township of the first class, in which the land so conveyed may be located, an abstract of the deed of conveyance, giving the name of the grantor, the name and address of the grantee, the acreage conveyed, if mentioned, and the consideration money 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.

(b) Assessors in First-Class Townships to Examine Records and Return Property in Name of Then Owner.--It shall be the duty of the assessor and assistant assessors in each of such townships of the first class, before making the triennial assessment, to examine the record books or registers of real estate, if any, kept in such township, and to assess each tract, piece, parcel or lot of land in the said township in the name of the owner thereof, as shown by the said record books or registers; and it shall further be the duty of the assessor, in the years intermediate between the triennial assessments, to revise the preceding assessment according to the changes of ownership, as shown by the record books or registers, so that each tract, piece, parcel or lot of real estate in the township shall be assessed in the name of the then owner, as shown by the said record books or registers, and to return the said revised assessment to the county commissioners, in the manner directed by this act.

Section 409. Persons Acquiring Unseated Lands to Furnish Statement to County Commissioners.--It shall be the duty of every person hereafter becoming a holder of unseated lands, by gift, grant or other conveyance, to furnish to the county commissioners, or board for the assessment and revision of taxes, as the case may be, a statement signed by such holder, or his, her, or their agent, containing a description of each tract so acquired, the name of the person or persons to whom the original title from the Commonwealth passed, and the nature, number and date of such original title, together with the date of the conveyance to such holder, and the name of the grantor, within one year from and after such conveyance, and on failure of any holder of unseated lands to comply with the injunctions of this act, it shall be the duty of the county commissioners to assess on every tract of land, respecting which such default shall be made when discovered, four times the amount of the tax to which such tract or tracts of land would have been otherwise liable, and to enforce the collection thereof, in the same manner that taxes due on unseated lands are or may be assessed and collected: Provided, That nothing in this section shall be construed as giving greater validity to unexecuted land warrants than they are now entitled to, nor to the detriment of persons under legal disabilities, provided such person or persons comply with the foregoing requisitions within the time or times limited, respectively, after such disability shall be removed.

Section 410. Assessment of Unseated Lands.--All unseated lands within this Commonwealth, held by individuals, copartnerships, associations or corporations, either by improvement, warrant, patent, or otherwise, shall, for the purpose of raising county rates and levies, be valued and assessed in the same manner as other property.

Whenever any tax levy is made upon land as unseated, which the assessors for the same year by error or mistake returned assessed as seated, while the same ought or might legally have been assessed as unseated, such levy shall be deemed valid and regular for all intents and purposes, notwithstanding it differs from the copy of the duplicate furnished by the assessor. All records of the county commissioners charging lands as unseated with arrears of taxes shall be evidence of an assessment. No clearing over by mistake shall ever be deemed sufficient to render land seated.

Section 411. Assessment of Seated Lands Divided by County Lines.--The elected and appointed assessors of the several counties shall, on seated lands, make the assessment in the county in which the mansion house is situated, when county lines divide a tract of land. Whenever the dividing line between two counties shall pass through the mansion house of any tract of land, the owner of the land so divided may choose as the situs of assessment either of the counties, by a written notice of his election to the commissioners of both counties. The elected or appointed assessors of the county so chosen shall assess therein all the tract of land. In the event that the owner shall refuse or fail to so choose, then the county in which the larger portion of the mansion house is situated shall have the right of assessment.

(411 amended June 13, 1939, P.L.343, No.200)

Section 412. Assessment of Seated Lands Divided by Township Lines.--Where seated lands are divided by the boundary line between a township and a city, borough or town, and the mansion house is situate in a township, the whole of such lands shall be assessed only in the township where the mansion house is situated. Where the mansion house is situated in a city, borough or town, and the balance of such seated lands are located in one or more townships, the land located in such township or townships shall be assessed therein, and the land located in the city, borough or town shall be assessed therein.

Where seated lands are divided by the boundary line between two townships, the land located in each township shall be assessed therein, notwithstanding the situs of the residence or mansion house.

(412 amended June 11, 1935, P.L.299, No.133)

Section 413. Assessment Where Township Line Passes Through Mansion House.--Whenever the dividing line between any township and city or borough, or between any two townships, as now or may be hereafter located, shall pass through the mansion house of any tract of land, the owner of the land so divided may choose, as the place of residence of its occupants, either of the townships or the borough, by a written notice of his election to the commissioners of the county. A choice once so made shall be binding on the owner and occupiers of such mansion house and on future owners thereof. In case of the neglect or refusal of the owner of such land to make an election as aforesaid, the persons occupying said mansion house shall be regarded as residing wholly within the township, and the elected or appointed assessors of such township shall, in such case, or when he elects to reside in the township, assess therein such persons, and all the tract of land on which such mansion house is erected.

Section 414. Assessment of Coal Underlying Lands Divided by County, Township or Borough Lines.--The elected or appointed assessors of the wards, townships and boroughs of the several counties shall, where seated lands, underlaid with coal, are divided by county, city, township or borough lines, the

ownership of which coal has been severed from the ownership of the overlying strata or surface, assess each division of said coal in the county, city, township or borough in which it actually lies.

Section 415. Separate Assessment of Coal and Surface.--All elected and appointed assessors shall hereafter assess coal and surface separately in cases where the life tenant of land has not the right to operate the coal underlying said surface.

Section 416. Assessing Real Estate Subject to Ground Rent, Dower, or Mortgage.--All real estate subject to ground rent, dower, or mortgage shall be estimated at its full value and taxed accordingly, except in the case of real estate subject to ground rent where there is no provision made in the ground rent deed that the lessee shall pay the taxes on the ground rent, in which cases such ground rent shall be estimated and assessed for taxes to the owners thereof.

Section 417. Assessment of Property of Decedents' Estates.--Where any person shall die leaving real or personal estate, which by the existing laws of this Commonwealth is subject to taxation for county purposes, such property, so long as the same shall belong to the estate of such deceased person, may be assessed in the name of the decedent, or in the name of his administrator or administrators, executor or executors, or his heirs generally, or in the name of any of the administrators, executors or heirs; and in assessing it in the names of the executors, administrators, or heirs it shall not be necessary to designate them by their christian or surnames.

Section 418. Returns of Timber Lands.--It shall be the duty of the several elected and appointed assessors, in their return of real estate to the commissioners of the proper county at each triennial assessment, to make returns of all the timber land in their proper district by specifying in separate columns how many acres each tract contains of cleared land, and how many in timber.

Section 419. Assessment of Auxiliary Forest Reserves.--All surface land which has, since the fifth day of June, one thousand nine hundred and thirteen, been classified and set apart as auxiliary forest reserves, in the manner provided by law, or which may hereafter be so classified, shall, so long as the same remains so classified, be rated in value, for the purpose of taxation, not in excess of one dollar (\$1.00) per acre, and shall continue to be so rated so long as the said land remains within the class designated as auxiliary forest reserves: Provided, however, That if the said surface land be underlaid with coal, iron ore, oil, gas, or other valuable minerals, said minerals may be separately assessed. The elected and appointed assessors in the several boroughs, townships and districts in which such lands are situate shall assess such lands in the manner now or hereafter provided for the assessment of real estate for purposes of taxation, as if they had not been set apart as auxiliary forest reserves, and shall make their return to the county commissioners in like manner as is now or hereafter may be provided by law, subject to exception, appeal, and final adjustment.

Upon receipt of assessment returns from the various assessors, the county commissioners, or board for the assessment and revision of taxes, shall reduce, in their records, to a sum not in excess of one dollar (\$1.00) per acre, the assessment on all those lands which shall have been placed in the class known as auxiliary forest reserves, in accordance with certificates filed with them by the Department of Forests and

Waters, and the original assessment returns made by said assessors shall be preserved.

Section 420. Assessment for County and Poor Purposes Where Lands in One County Are Annexed to a Borough in Another County.--Where lands situated in one county now are or hereafter shall be annexed to a borough situated in an adjoining county, the authorities in the county wherein the land is actually situated, now or hereafter having authority to make the assessments on which the county and poor taxes are levied, shall assess the taxable property within the lines of land lying in such county, and shall record the same in a separate book. This assessment shall be made by the authority that would have made the assessment had the land not been annexed to the borough. The owners of all property so assessed shall have the same right of appeal from this assessment as any other taxable in the same county.

Section 421. Assessment for Borough and School Purposes Where Lands in One County Are Annexed to a Borough in Another County.--The authorities within the county wherein is situated the borough to which such land has been annexed, now or hereafter having authority to make the assessments on which the borough and school taxes are levied, shall also assess the taxable property within the territory which is situated in one county and has been annexed to a borough which is situated in an adjoining county, and shall record the same in a separate book. This assessment shall be made by the authority which would have assessed this land had it been in the same county as the borough to which it is annexed. The owner of any property so annexed shall have the same right of appeal from this assessment as any other taxable in the same county as the borough.

Section 422. Borough Ward Assessors to Act as Board.--In boroughs divided into wards, in making the valuation of property, the elected assessors of all the wards shall act as a board of assessors; and such board of assessors shall make the assessments of all subjects of taxation in the borough, for borough, school, district and county purposes, and return thereof shall be made to the county commissioners, as now provided by law, subject to revision by the county commissioners as now provided by law.

(b) Inter-Triennial Assessments

Section 431. Issuing of Precepts and Return of Assessments in Inter-Triennial Years.--

(a) In counties of the second class, the precepts to make assessments in the years between triennial assessments shall be issued to the appointed assessors by the board for the assessment and revision of taxes at such time as the board may prescribe, and return thereof made on or before the first Monday of November as provided by existing law relating to the board for the assessment and revision of taxes in said counties.

(b) In counties of the third class, the precepts to make assessments in the years between triennial assessments shall be issued to the appointed assessors by the board for the assessment and revision of taxes, and return thereof made at such times as the board shall determine in accordance with existing law relating to the board for the assessment and revision of taxes in said counties.

(c) In counties of the fourth class, the precepts to make assessments in the years between triennial assessments shall be issued to the assessor by the county commissioners on or

before the first day of June, and the assessors are hereby required to complete the said assessments and to make return thereof not later than ninety days from the date of the issuing of said precepts.

(d) In counties of the fifth, sixth, seventh and eighth classes, the precepts to make assessments in the years between triennial assessments shall be issued to the assessors of townships of the second class, towns, boroughs and wards on or before the second Monday of September, and, to assessors in townships of the first class, on or before the first day of July, and the said assessors are hereby required to complete the said assessments and to make return thereof not later than ninety days from the date of the issuing of said precepts: Provided, That in cases of an emergency, or in wards where an assessor cannot complete the reassessment within the said ninety days, the county commissioners may, at their discretion, extend the time for completing the said reassessment and for making return thereof: And provided further, That where assessors in townships of the first class shall have been continuously engaged in the actual performance of their duties after the delivery of the precepts to them, except where prevented by sickness or stress of weather, and are not able to complete the assessment and make return thereof as herein provided, it shall be lawful for said assessors to continue the performance of their duties and to make return of their assessment to the county commissioners after said date, but in no case shall any such return be made later than the fifteenth day of February of the year following the delivery of the precepts to the assessors.

Section 432. Inter-Triennial Assessments.--In each of the two years succeeding the triennial assessment, except in counties of the first class, and except as in counties of the second and third classes otherwise provided, the commissioners, or board for the assessment and revision of taxes, as the case may be, of the respective county shall send a transcript of such triennial assessment to the elected or appointed assessors of every ward, borough, town, township and district therein, together with their precepts, requiring them to take an account of all personal property taxable by law, together with a just valuation of same, and all persons, and also a valuation of all offices and posts of profit, professions, trades and occupations taxable by law, enjoining such assessors to make a just return to them and to note in such return such alterations in his ward, borough, town, township or district, as may have been occasioned by the transfer or division of real estate, or by the destruction of buildings, or by the mining out of coal, ore, or other minerals assessed under the triennial assessment, and also noting all persons who have arrived at the age of eighteen years since the last triennial assessment, and all others who have since that time come to inhabit in such ward, borough, town, township or district, together with the taxable property such persons may possess, and the valuation thereof, agreeably to the provisions of this act; and to reassess all real estate which may have been improved by the erection of buildings or other improvements subsequent to the last preceding triennial assessments, subject to appeals as now provided by law.

(432 amended June 16, 1972, P.L.418, No.121)

(c) Optional Reassessments

Section 441. The county commissioners, or the board for the assessment and revision of taxes, as the case may be, may, in

their discretion, issue their precepts to the elected or appointed assessors of the respective wards, districts, boroughs, towns and townships, on or before the first day in March of each year, for the assessment of such persons as may remove into the respective township, ward, borough, town or district since the last assessment, and for the reassessment of such property as may have been transferred since the last assessment, and for the assessment of those who may have been omitted from the last assessment. And it shall be the duty of such assessors to make such assessment, and return the same before the twenty-fifth of May. For such service the said assessors shall receive, out of the county funds, such compensation as may be fixed by the county commissioners, not, however, exceeding the per diem compensation fixed by this act.

(d) Penal Provisions

Section 451. Penalty on Assessors for Failure to Assess and for Making Incorrect Assessments.--If any elected or appointed assessor, or, in townships of the first class, any assessor, assistant township assessor or assistant triennial assessor, knowingly and intentionally omits, neglects or refuses to assess and return any property, person, or thing made taxable by law, or knowingly and intentionally assesses, rates or values the same at more or less than he knows and believes the just cash value or rate thereof, or neglects or refuses to assess any tax required by law, he shall be guilty of a misdemeanor in office, and, on conviction thereof, be subject to imprisonment not less than three nor more than twelve months, and fined in a sum not less than one hundred nor more than two hundred dollars.

Section 452. Penalty on Assessor for Failure to Perform Duty.--If any elected or appointed assessor, or, in townships of the first class, any assessor, assistant township assessor or assistant triennial assessor, who shall have taken upon himself the duties of such office, neglects or refuses to comply with any order or warrant issued to him in conformity with law, or does not perform the duties enjoined upon him by law, he shall forfeit any sum not exceeding forty dollars, to be recovered by the county as debts of a like amount are recoverable.

Section 453. Penalty on County Commissioners for Failure to Perform Duty.--It shall be a misdemeanor in office for the county commissioners, or members of the board of revision of taxes, or board for the assessment and revision of taxes, of any county to neglect or refuse to perform the duties required of them by law in the assessment of any tax which has been or shall be imposed by the laws of this Commonwealth, and, on conviction of said offense, he or they shall be punished by a fine of not less than fifty nor more than two hundred dollars.

ARTICLE V
REVISIONS AND APPEALS

Section 501. Commissioners to Constitute Board of Revision; Oath.--The county commissioners of each county of the fourth, fifth, sixth, seventh and eighth classes shall compose a board to be called a "Board of Revision," of which the county commissioner holding the oldest certificate of election shall be the president. The members of the said board shall each take and subscribe an oath or affirmation, before the president of the court of common pleas, the prothonotary, or any of the associate judges of the county, in the following words, to wit:

"I do swear or affirm that I will faithfully, and to the best of my knowledge and judgment, revise, correct and equalize the valuation of all property taxable by law in..... county, and faithfully perform all the duties of a member of the board of revision forcounty, according to the laws of this Commonwealth,"--which oath shall be deposited in the office of the recorder of the county.

Section 502. Publication of Statement Showing Aggregate Assessments, Et Cetera.--The county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, of the several counties shall, as soon as the elected or appointed assessors of the several wards, districts, boroughs, towns and townships in their respective counties shall have made their returns, make out and publish in not less than two newspapers for two weeks, or, if there be no newspaper published in the county, by handbills posted up in each ward, district, borough, town or township, at the place of holding township, town, borough, ward or district elections, a statement in such form as will show the aggregate value and assessments made by each assessor in the county, upon property taxable by law for county purposes, upon personal property, upon all salaries and emoluments of office, and all persons, trades, occupations and professions, and as will also show the whole amount of taxes assessed on each ward, district, borough, town and township in the county, and, at the time and in the manner herein provided for publishing said statements, the county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, shall also give public notice of a day not later than thirty days from the time of publishing, by them appointed, for finally determining whether any of the valuations of the assessors have been made below a just rate, according to the meaning and intention of this act: Provided, That any neglect or refusal of the county commissioners, or board for the assessment and revision of taxes, to make and publish the statement required by this section shall not invalidate or hinder the collection of any tax imposed by any law of this Commonwealth.

Section 503. Revision at Time of Appeals.--The county commissioners, acting as a board of revision, or board for the assessment and revision of taxes, as the case may be, are hereby authorized to do and perform the duties of said board of revision upon the same day, and at the same time and place, fixed for the hearing of appeals for the several townships, towns, boroughs and wards in their respective counties.

Section 504. Right of Taxables to Examine Returns.--From the time of publishing the returns of the elected or appointed assessors until the day appointed for finally determining whether any valuation of the assessors have been made too low, any taxable inhabitant of the county shall have the right to examine the return in the commissioners' office, or board for the assessment and revision of taxes, as the case may be.

Section 505. Making Revisions.--(a) The county commissioners, acting as the board of revision, or board of revision of taxes, or board for the assessment and revision of taxes, as the case may be, in each county, shall, on receiving the returns of the elected or appointed assessors, proceed to examine and inquire whether the same have been made in conformity with the laws of this Commonwealth, and whether all property to be valued for taxation for county purposes has been valued at actual value. They shall receive and consider the written communication of any taxable inhabitant of the county

relative to any property which such taxable inhabitant shall believe to have been valued too low, and, on the day appointed for determining whether any property has been valued too low or too high, they shall proceed to raise or lower the price or valuation of any property which they shall believe to have been valued too low or too high, and if they cannot on the day appointed revise, raise and equalize the valuation of all property, they may adjourn from day to day until the whole of such valuation shall have been revised, raised or equalized.

(b) The board is authorized to make additions and revisions to the assessment roll of persons and property subject to local taxation at any time in the year, so long as the notice provisions are complied with. All additions and revisions shall be a supplement to the assessment roll for levy and collection of taxes for the tax year for which the assessment roll was originally prepared, in addition to being added to the assessment roll for the following calendar or fiscal tax years.

(505 amended Dec. 13, 1982, P.L.1160, No.268)

Section 505.1. Errors in Assessments and Refunds.--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 county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes, 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. Reassessment, with or without application by the owner, as a decision of judgment based on the method of assessment by the board, shall not constitute an error under this section.

(505.1 added Dec. 17, 1986, P.L.1680, No.194)

Section 506. Employment of Assistants in Counties of the Fourth Class.--The commissioners of each county of the fourth class are hereby authorized and empowered to employ competent persons, resident freeholders of the county, who shall assist the county commissioners of such counties in the adjustment and revision of assessments; and are further authorized and empowered to employ such clerical and other assistance as may be necessary to enable the commissioners to function properly in their capacity as a board of revision of the assessments and valuations arrived at by such assessments.

The salary of such employes shall be fixed by the salary board in the respective counties, and shall be paid out of the funds of the county in the usual manner.

Section 507. Transcript of Assessments, Statement of Rate, and Day for Appeal Sent to Assessors.--When the revisions of the triennial assessments have been completed, the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, of the respective counties shall cause accurate transcripts of the assessments to be made out by their clerk, and shall transmit the same to the respective elected or appointed assessors on or before the second Monday of April following, together with a statement of the rate per cent of the tax and the day of appeal fixed by them.

Section 508. Notice of Assessment, Rate, and Appeal.--It shall be the duty of the several elected or appointed assessors on receiving such transcript of the triennial assessment from the county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may

be, to give written or printed notice, at least five days before the day of appeal, to every taxable inhabitant within the respective ward, borough, town, township or district, the amount of the present assessment, valuation and ratio, the amount or sum of which he stands rated, and the rate per cent of the tax, and of the time and place of such appeal. In every case where the county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, shall change the valuation of any property or the established predetermined ratio, a statement of the present assessment, valuation and ratio and a notice of such changed assessment, valuation and ratio shall also be given to the owner or owners.

(508 amended Dec. 13, 1982, P.L.1160, No.268)

Section 509. Publication of Notice of Appeal.--It shall also be the duty of the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, of the respective counties, to give notice, by advertisement in one or more newspapers printed in or nearest to the seat of justice of the proper county, at least three weeks before the day of appeal, of the time and place fixed for such appeal from triennial assessments.

Section 510. Notice of Appeals in Inter-Triennial Years.--It shall be the duty of the several elected and appointed assessors in each of the two years succeeding the triennial assessment to give notice to the taxable inhabitants in like manner as after the triennial assessment, but in the following cases only; namely, in the case of real property, where buildings or other improvements have been newly erected or have been destroyed, and when coal, ore, or other minerals assessed under the triennial assessment have been mined out, since such triennial assessment; and in the case of personal property, offices, professions, trades and occupations, where there has been any alteration in the assessment, occasioning a different valuation from the former year, and also where persons have come to inhabit in the county since such triennial assessment.

Section 511. Board of Revision to Hear and Pass on Appeals.--(a) At the time and place fixed for the appeal, whether at a triennial or inter-triennial assessment, the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, shall attend and hear all persons who may apply for redress, and grant such relief as to them shall appear just and reasonable: Provided, That the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, shall not make any allowance or abatement in the valuation of any real estate, in any other year than that in which the triennial assessment is made, excepting where buildings or other improvements have been destroyed, or where coal, ore, or other minerals assessed under the triennial assessment have been mined out, subsequently to such triennial assessment, in which cases such allowance or abatement shall be made.

(b) In any appeal of an assessment the commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes, shall make the following determinations:

(1) The market value as of the date such appeal was filed before the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes.

(2) The common level ratio published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed to the county commissioners, acting as

a board of revision of taxes, or the board for the assessment and revision of taxes.

((b) amended Dec. 17, 1986, P.L.1680, No.194)

(b.1) When a county has effected a countywide revision of the assessment which was used to develop the common level ratio last determined by the State Tax Equalization Board, the following shall apply:

(1) If a county changes its assessment base by applying a change in predetermined ratio, the board shall apply the percentage change between the existing predetermined ratio and newly established predetermined ratio to the county's common level ratio to establish the certified revised common level ratio for the year in which the assessment was revised.

(2) If the county performs a countywide revision of assessments by revaluing the properties and applying an established predetermined ratio, the board shall utilize the established predetermined ratio instead of the common level ratio for the year in which the assessment was revised and until such time as the common level ratio determined by the State Tax Equalization Board reflects the revaluing of properties resulting from the revision of assessments.

((b.1) added Apr. 3, 1992, P.L.46, No.14)

(c) The county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes, after determining the market value of the property, shall then apply the established predetermined ratio to such value unless the common level ratio published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed to the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes varies by more than fifteen per centum (15%) from the established predetermined ratio, in which case the commissioners, acting as a board of revision of taxes, or a board for the assessment and revision of taxes, shall apply that same common level ratio to the market value of the property. ((c) amended Dec. 17, 1986, P.L.1680, No.194)

(d) Nothing herein shall prevent any appellant from appealing any base year valuation without reference to ratio.

(e) Persons who have suffered catastrophic losses to their property shall have the right to appeal before the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes within the remainder of the county fiscal year in which the catastrophic loss occurred, or within six months of the date on which the catastrophic loss occurred, whichever time period is longer. The duty of the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes 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, shall be 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 described in this subsection for that tax year. Any adjustments in assessment under this subsection:

(1) shall be reflected by the appropriate taxing authorities in the form of a credit for the 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.

A reduction in assessed value for catastrophic loss due to inclusion or proposed inclusion as residential property on either the National Priority List under the Federal Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (Public Law 96-510, 94 Stat. 2767), as amended, or the State Priority List under the act of October 18, 1988 (P.L.756, No.108), known as the "Hazardous Sites Cleanup Act," shall be in effect until remediation is completed.

((e) amended Apr. 3, 1992, P.L.46, No.14)

(f) As used in this section, "catastrophic loss" means 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 per centum (50%) of the market value of the real property prior to the loss. The phrase "catastrophic loss" shall also mean any loss which exceeds fifty per centum (50%) of the market value of the real property prior to the loss incurred by residential property owners who are not deemed responsible parties under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the "Hazardous Sites Cleanup Act" and whose residential property is included or proposed to be included as residential property on:

(1) the National Priority List by the Environmental Protection Agency under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; or

(2) the State Priority List by the Department of Environmental Resources under the "Hazardous Sites Cleanup Act."

((f) amended Apr. 3, 1992, P.L.46, No.14)

(g) Notwithstanding any other law regarding the assessment of real property due to catastrophic loss, the provision of subsections (e) and (f) relating to residential property affected by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the "Hazardous Sites Cleanup Act" shall apply to all counties. ((g) added Apr. 3, 1992, P.L.46, No.14)

(511 amended Dec. 13, 1982, P.L.1160, No.268)

Compiler's Note: The Department of Environmental Resources, referred to in subsec. (f), was abolished by Act 18 of 1995. Its functions were transferred to the Department of Conservation and Natural Resources and the Department of Environmental Protection.

Section 512. Assessors to Attend Appeals.--It shall be the duty of the several elected and appointed assessors to attend at the time and place fixed for the appeal from triennial and inter-triennial assessments for the respective ward, borough, town, township or district, to prevent impositions being practiced on the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, by the persons appealing.

Section 513. Place of Holding Appeals.--The county commissioners, acting as boards of revision, and boards for the assessment and revision of taxes, of the several counties shall have power, when hearing tax appeals, either in triennial or inter-triennial years, to sit and to hold hearings and dispose of appeals away from the county seat and within the city, borough, town or township of the county where the appeals originate, and to take action on any such appeals with like force and effect as if said appeals were regularly heard and

action thereon taken in their respective offices at the county seat.

Section 514. Assessments Regulated; Duplicates.--Immediately after the appeals are over, the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, shall proceed to regulate the assessments, according to the alterations made, and shall cause their clerks to make fair duplicates thereof, in such form as the commissioners or board may direct.

Section 514.1. Notice of Changes Given to Taxing Authorities.--When the commissioners acting as a board of revision or the board for the assessment and revision of taxes, as the case may be, shall make any change in the amount of three hundred dollars (\$300) or more in the assessed value of property as finally fixed in the preceding assessment roll, or shall fix the valuation of property which has not theretofore been separately fixed, whether such change or new valuation is made before or after an appeal has been heard by the board or by the court of common pleas, the board shall give notice of such change or new valuation to the clerk of the city (if it has accepted the provisions of this act) in which the assessed property is located, to the secretary of the school district in which the assessed property is located, and to the secretary of the borough or township in which the assessed property is located. The time limit within which the city, borough, township and school district is entitled to appeal from the actions of the board or from the decision of the court of common pleas shall commence to run on the day such notice is mailed or otherwise delivered.

(514.1 added Feb. 28, 1956, 1955 P.L.1195, No.371)

Section 515. Duplicates to Be Furnished School Districts of Third and Fourth Classes.--In order to enable the board of school directors in each district of the third class, other than school districts of that class which are located wholly within the boundary lines of cities of the third class, and where such third-class school districts comprise the same territory as such city of the third class in which the same is so located, as aforesaid, and in each district of the fourth class in this Commonwealth, to assess and levy the necessary school taxes required by such district each year, the county commissioners, or board for the assessment and revision of taxes, in each county shall, on or before the first day of April in each year, at the expense of the county, furnish to each school district of the third class, other than school districts of that class which are located wholly within the boundary lines of cities of the third class, and where such third-class school districts comprise the same territory as such city of the third class in which the same is so located, as aforesaid, and to each district of the fourth class, therein, for its use, to be retained by it, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and residents or inhabitants made taxable for county purposes in such school districts, stating the name of each taxable, and the valuation, description, and kind of property, and a list of the residents or inhabitants assessed; all of which real estate, personal property, and residents or inhabitants are hereby made taxable for school purposes in each school district of the third and fourth class.

Section 516. Duplicates to Be Furnished Townships of the First and Second Classes and Boroughs.--The county commissioners, or the board for the assessment and revision of taxes, of the several counties shall, except in counties of the

second class, on or before the first day of December of each year, at the expense of the county, furnish to the township commissioners of each township of the first class, and to the township supervisors of each township of the second class and to borough councils, for their use, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and occupations made taxable for county purposes in such townships or boroughs. Such duplicate shall state the name of each taxable, with the valuation, description, and kind of property and occupation of such taxable. The duplicate may be corrected, amended or changed after the first day of December as circumstances may require.

(516 amended Dec. 14, 1967, P.L.823, No.352)

Section 517. Hearing Appeals Subsequent to Time Fixed.--It shall be the duty of the commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, to hear appeals at any subsequent time when they may be in session, previous to the payment of the tax, and to make such alterations as they might have done on the regular day of appeal: Provided, That no such appeal shall be heard unless the appellant shall have given due notice thereof to the assessor of the proper ward, borough, town, township or district.

Section 518. Appeal to Court from Assessments; Collection Pending Appeal; Payment Into Court.--(518 repealed Dec. 28, 1955, P.L.917, No.283)

Section 518.1. Appeal to Court from Assessments; Collection Pending Appeal; Payment into Court; Refunds.--(a) Any owner of real estate or taxable property in this Commonwealth, who may feel aggrieved by the last or any future assessment or valuation of his real estate or taxable property, may appeal from the decision of the county commissioners, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, or the Board of Property Assessment, Appeals and Review, in counties of the second class, as the case may be, to the court and, thereupon, the court shall proceed, at the earliest convenient time to be by them appointed, of which notice shall be given to the county commissioners, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, or the Board of Property Assessment, Appeals and Review, in counties of the second class, as the case may be, to hear the said appeal and the proofs in the case and to make such orders and decrees touching the matter complained of as to the judges of said court may seem just and equitable having due regard to the valuation and assessment made of other real estate in such county or city, the costs of the appeal and hearing to be apportioned or paid as the court may direct: Provided, however, That the appeal shall not prevent the collection of the taxes complained of, but in case the same shall be reduced, then the excess shall be returned to the person or persons who shall have paid the same: And provided further, That the appellant may pay the amount of the tax alleged to be due by reason of the assessment appealed from to the tax collector, under protest in writing, in which case when the tax is paid over to the taxing district, it shall be the duty of the tax collector to notify the taxing district of such payment under protest by delivering to it the protest in writing. Whereupon, the taxing district with the exception of cities of the second class and school districts of the first class A within such counties shall be required to segregate twenty-five per centum (25%) of the amount of the tax paid over,

and shall deposit the same in a separate account in the depository in which the funds of the taxing district are deposited, and shall not be permitted to expend any portion of such segregated amount, unless it shall first petition the court alleging that such segregated amount is unjustly withheld. Thereupon, the court shall have power to order the use by the taxing district of such portion of such segregated amount as shall appear to said court to be reasonably free from dispute, and the remainder of the segregated amount shall be held segregated by the taxing district pending the final disposition of the appeal: Provided further, That upon final disposition of the appeal the amount found to be due the appellant as a refund, together with interest thereon, shall also be a legal set off or credit against any taxes assessed against appellant by the same taxing district and where a taxing district alleges that it is unable to thus credit all of such refund in one year, the court, upon application of either party, shall determine over what period of time such refund shall be made, and shall fix the amount thereof which shall be credited in any year or years. This proviso shall be construed to apply to all refunds that are now due, or may hereafter become due, as the result of appeals from assessments that have not been finally determined or adjusted at the time this act takes effect regardless whether there has been a payment of any moneys into court or to the tax collector under written protest.

(b) 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 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. This provision shall be applicable to all pending appeals as well as future appeals.

(c) Appeals to courts of common pleas may be referred by such courts to boards of arbitrators under 42 Pa.C.S. Ch. 73 Subch. C (relating to judicial arbitration) or to boards of viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to boards of viewers) in accordance with rules and procedures prescribed by such courts.

(518.1 amended May 26, 1988, P.L.409, No.69)

Section 518.2. Appeals to Court.--(a) In any appeal of an assessment the court shall make the following determinations:

(1) The market value as of the date such appeal was filed before the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes. In the event subsequent years have been made a part of the appeal, the court shall determine the respective market value for each such year.

(2) The common level ratio which was applicable in the original appeal to the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes. In the event subsequent years have been made a part of the appeal, the court shall determine the respective common level ratio for each such year published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed.

(b) The court, after determining the market value of the property pursuant to subsection (a)(1), shall then apply the established predetermined ratio to such value unless the corresponding common level ratio determined pursuant to subsection (a)(2) varies by more than fifteen per centum (15%)

from the established predetermined ratio, in which case the court shall apply the respective common level ratio to the corresponding market value of the property.

(b.1) When a county has effected a countywide revision of the assessment which was used to develop the common level ratio last determined by the State Tax Equalization Board, the following shall apply:

(1) If a county changes its assessment base by applying a change in predetermined ratio, the court shall apply the percentage change between the existing predetermined ratio and newly established predetermined ratio to the county's common level ratio to establish the certified revised common level ratio for the year in which the assessment was revised.

(2) If the county performs a countywide revision of assessments by revaluing the properties and applying an established predetermined ratio, the court shall utilize the established predetermined ratio instead of the common level ratio for the year in which the assessment was revised and until such time as the common level ratio determined by the State Tax Equalization Board reflects the revaluing of properties resulting from the revision of assessments.

((b.1) added Apr. 3, 1992, P.L.46, No.14)

(c) Nothing herein shall prevent any appellant from appealing any base year valuation without reference to ratio.

(518.2 amended Dec. 17, 1986, P.L.1680, No.194)

Section 519. Appeals to Supreme or Superior Courts.--Any owner of real estate or taxable property in this Commonwealth, or any county, city, borough, town, township, school district or other public corporation having power and authority to levy taxes on the assessment of his real estate or taxable property in question, may appeal from the judgment, order or decree of any court of common pleas, in any matter affecting the assessment of taxes on said property: Provided, That the appeal shall not prevent the collection of the taxes upon the assessment fixed or allowed by such judgment, order or decree of the court of common pleas, but in case the same shall be reduced, then the excess shall be returned to the person or persons who shall have paid the same.

(519 repealed in part June 3, 1971, P.L.118, No.6)

Section 520. Appeals by Municipalities.--The corporate authorities of any county, city, borough, town, township, school district or poor district, which may feel aggrieved by any assessment of any property or other subject of taxation for its corporate purposes, shall have the right to appeal therefrom in the same manner, subject to the same procedure, and with like effect, as if such appeal were taken by a taxable with respect to his property.

(520 amended Dec. 14, 1967, P.L.846, No.369 and repealed in part June 3, 1971, P.L.118, No.6)

ARTICLE VI REPEALS

Section 601. The following acts and parts of acts are hereby repealed as respectively indicated:

(1) Section two of the act approved the third day of April, one thousand eight hundred and four (Pamphlet Laws, five hundred seventeen), entitled "An act directing the Mode of selling unseated Lands for Taxes," so far as it relates to the assessment of unseated lands.

(2) Section one of the act approved the fourth day of April, one thousand eight hundred and five (Pamphlet Laws, two hundred

sixty-five), entitled "A supplement to the act, entitled 'An act to raise and collect County Rates and Levies,'" absolutely.

(3) Section one of the act approved the twenty-eighth day of March, one thousand eight hundred and six (Pamphlet Laws, six hundred forty-four), entitled "A supplement to the act, entitled 'An act enjoining certain duties on the holders of warrants not executed, and on the holders of unseated lands,'" absolutely.

(4) The act approved the twenty-eighth day of March, one thousand eight hundred and eight (Pamphlet Laws, one hundred sixty-six), entitled "A further supplement to the act entitled 'An act for raising county rates and levies,'" absolutely.

(5) Section one of the act approved the thirtieth day of March, one thousand eight hundred and twenty-two (Pamphlet Laws, one hundred six), entitled "A further supplement to an act entitled 'An act to raise and collect county rates and levies,'" absolutely.

(6) The act approved the fifteenth day of February, one thousand eight hundred and thirty-two (Pamphlet Laws, seventy-nine), entitled "A supplement to an act entitled 'An act to increase the county rates and levies for the use of the Commonwealth,' passed the twenty-fifth day of March, Anno Domini, one thousand eight hundred and thirty-one," absolutely.

(7) Sections six, seven, eight and nine of the act approved the eleventh day of March, one thousand eight hundred and thirty-four (Pamphlet Laws, one hundred seventeen), entitled "An act relating to Inns, Taverns, and retailers of vinous and spirituous liquors," absolutely.

(8) Sections two, three, four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, twenty-three and twenty-four of the act approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred nine), entitled "An act relating to county rates and levies and township rates and levies," absolutely.

(9) Sections eighty-seven, eighty-eight and eighty-nine of the act approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred thirty-seven), entitled "An act relating to counties and townships, and county and township officers," absolutely.

(10) Section two of the act approved the twenty-eighth day of February, one thousand eight hundred and thirty-five (Pamphlet Laws, forty-five), entitled "A supplement to the act relating to county rates and levies, and township rates and levies, and to the act relating to counties and townships, and county and township officers," so far as it relates to assessors.

(11) Section twenty-nine of the act approved the sixteenth day of April, one thousand eight hundred and thirty-eight (Pamphlet Laws, five hundred fourteen), entitled "An act to authorize the committee of the estate of Michael Fox, a lunatic, to sell and convey certain real estate, and for other purposes," absolutely.

(12) Section three of the act approved the second day of July, one thousand eight hundred and thirty-nine (Pamphlet Laws, five hundred seventy-six), entitled "An act to authorize the Administrators of Henry Mineum, late of Crawford county, deceased, to sell and convey certain real estate, and for other purposes," absolutely.

(13) The act approved the fifteenth day of May, one thousand eight hundred and forty-one (Pamphlet Laws, three hundred

ninety-three), entitled "An act to Establish a Uniform Mode for the Valuation of Property and Assessment of Taxes," absolutely.

(14) Section sixty-six of the act approved the fourth day of March, one thousand eight hundred and forty-two (Pamphlet Laws, forty-three), entitled "An act Regulating Election Districts and for other purposes," absolutely.

(15) Section twenty-one of the act approved the twelfth day of April, one thousand eight hundred and forty-two (Pamphlet Laws, two hundred sixty-two), entitled "A supplement to an act, entitled 'An act authorizing the Governor to incorporate the Tioga Navigation Company,' passed the twenty-six day of February, one thousand eight hundred and twenty-six, and for other purposes," absolutely.

(16) Section fifty-nine of the act approved the eleventh day of July, one thousand eight hundred and forty-two (Pamphlet Laws, three hundred twenty-one), entitled "An act regulating election districts and for other purposes," absolutely.

(17) Sections nine, ten, eleven, twelve, thirteen and fourteen of the act approved the twenty-seventh day of July, one thousand eight hundred and forty-two (Pamphlet Laws, four hundred and forty-one), entitled "An act to provide for the ordinary expenses of the government, payment of the interest upon the State debt, receiving of proposals for the sale of the public works, and for other purposes," absolutely.

(18) Section thirty-two of the act approved the twenty-ninth day of April, one thousand eight hundred and forty-four (Pamphlet Laws, four hundred eighty-six), entitled "An act to reduce the state debt, and to increase the Pennsylvania canal and railroad company," absolutely.

(19) Section one of the act approved the first day of April, one thousand eight hundred and forty-five (Pamphlet Laws, two hundred eighty), entitled "An act relating to taxes on ground rents and real estate," absolutely.

(20) Section sixteen of the act approved the twenty-second day of April, one thousand eight hundred forty-six (Pamphlet Laws, four hundred eighty-six), entitled "An act to provide for the reduction of the public debt," absolutely, and section twenty-three thereof, so far as it relates to the assessment of real property of decedents.

(21) Section thirty-four of the act approved the tenth day of April, one thousand eight hundred and forty-nine (Pamphlet Laws, five hundred seventy), entitled "An act to create a sinking fund, and to provide for the gradual and certain extinguishment of the debt of the Commonwealth," absolutely.

(22) Section five of the act approved the fifth day of April, one thousand eight hundred and forty-nine (Pamphlet Laws (one thousand eight hundred and fifty), nine hundred sixty-two), entitled "An act to incorporate the Union cemetery of Fayette county; to exempt the hall of the Sons of Temperance, in the district of Southwark, Philadelphia county, from taxation; and relative to the duties of assessors," absolutely.

(23) Section fifteen of the act approved the twenty-fifth day of April, one thousand eight hundred and fifty (Pamphlet Laws, five hundred sixty-nine), entitled "An act relating to the bail of executrixes; to partition in the orphans' court and common pleas; to colored convicts in Philadelphia, to the limitation of actions against corporations; to actions enforcing the payment of ground rent; to trustees of married women; to appeals from awards of arbitrators by corporations; to hawkers and pedlers in the counties of Butler and Union; to the payment of costs in actions by informers in certain cases; to taxing lands situate in different townships; and in relation to fees

of county treasurers of Lycoming, Clinton and Schuylkill; to provide for recording the accounts of executors, administrators, guardians and auditors' reports; and to amend and alter existing laws relative to the administration of justice in this Commonwealth," absolutely.

(24) Section thirteen of the act approved the fourteenth day of April, one thousand eight hundred and fifty-one (Pamphlet Laws, six hundred twenty-two), entitled "An act to incorporate the Western Insurance Company, relative to the tax on the Lebanon Valley Railroad, to taxation on exempt property, to affidavits of defense in the Common Pleas of Schuylkill county, and relating to the claim of Henry L. Patterson," absolutely.

(25) The act approved the eleventh day of February, one thousand eight hundred and fifty-nine (Pamphlet Laws, thirty-seven), entitled "An act relating to the Boards of Revision in the several counties of this Commonwealth," absolutely.

(26) The act approved the fifth day of April, one thousand eight hundred and fifty-nine (Pamphlet Laws, three hundred sixty-three), entitled "An act relative to incorporated Cemetery Companies," absolutely.

(27) The act approved the tenth day of April, one thousand eight hundred and sixty-seven (Pamphlet Laws, sixty-six), entitled "An act granting an increase of capital to literary, or charitable, institutions, becoming soldiers' orphan schools," absolutely.

(28) The act approved the twenty-eighth day of April, one thousand eight hundred and sixty-eight (Pamphlet Laws, one hundred-five), entitled "An act supplementary to the act relating to county rates and levies and township rates and levies," absolutely.

(29) The act approved the twenty-fourth day of April, one thousand eight hundred and sixty-nine (Pamphlet Laws, ninety-five), entitled "An act explanatory of an act granting an increase of capital to literary or charitable institutions becoming soldiers' orphans' schools, approved April tenth, one thousand eight hundred and sixty-seven," absolutely.

(30) The act approved the eighth day of April, one thousand eight hundred and seventy-three (Pamphlet Laws, sixty-four), entitled "An act to repeal all laws exempting real estate from taxation," absolutely.

(31) The act approved the twentieth day of April, one thousand eight hundred and seventy-six (Pamphlet Laws, forty-four), entitled "An act authorizing appeals from assessments in this Commonwealth to the court of common pleas," absolutely.

(32) Section two of the act approved the tenth day of May, one thousand eight hundred and seventy-eight (Pamphlet Laws, fifty-one), entitled "A supplement to an act, entitled 'An act to prescribe the manner in which the courts may divide boroughs into wards,' approved the fourteenth day of May, Anno Domini one thousand eight hundred and seventy-four," absolutely.

(33) The act approved the twenty-fourth day of May, one thousand eight hundred and seventy-eight (Pamphlet Laws, one hundred thirty-one), entitled "An act to determine the residence of owners and occupants of land, when the dividing line between a township and a borough passes through the mansion house, and prescribing the duties of assessors in such cases," absolutely.

(34) Section one of the act approved the twenty-fourth day of May, one thousand eight hundred and seventy-eight (Pamphlet Laws, one hundred thirty-three), entitled "A supplement to an act, approved April twentieth, one thousand eight hundred and

seventy-six, entitled 'An act authorizing appeals from assessments in this Commonwealth to the courts of common pleas,' and limiting taxation, without the approval of the court of quarter sessions, until the next triennial assessment, where the county valuation has been raised to exceed three hundred and fifty per cent," absolutely.

(35) The act approved the fourth day of June, one thousand eight hundred and seventy-nine (Pamphlet Laws, ninety), entitled "A supplement to an act, entitled 'An act to exempt from taxation public property used for public purposes, and places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity,' approved the fourteenth day of May, Anno Domini one thousand eight hundred and seventy-four," absolutely.

(36) The act approved the first day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, fifty-one), entitled "An act to require the assessors of the several townships within this Commonwealth to assess all seated lands in the county in which the mansion house is situated where county lines divide a tract of land," absolutely.

(37) The act approved the thirteenth day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, one hundred twelve), entitled "An act requiring the several assessors of this Commonwealth to make return of timber lands," absolutely.

(38) Section two of the act approved the thirteenth day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, one hundred eighteen), entitled "An act ceding concurrent jurisdiction of this State over certain lands owned or hereafter acquired by the United States," absolutely.

(39) The act approved the twenty-fourth day of March, one thousand eight hundred and eighty-seven (Pamphlet Laws, one hundred ninety-five), entitled "An act amending the eighty-ninth section of the act, entitled 'An act relating to counties and townships and county and township officers,' approved the fifteenth day of April, Anno Domini one thousand eight hundred and thirty-four," absolutely.

(40) Sections three and four of the act approved the fourteenth day of February, one thousand eight hundred and eighty-nine (Pamphlet Laws, seven), entitled "An act to authorize the election of assessors for three years, in the several boroughs and townships of this Commonwealth," absolutely.

(41) The act approved the nineteenth day of April, one thousand eight hundred and eighty-nine (Pamphlet Laws, thirty-seven), entitled "An act authorizing appeals from assessments of taxes in this Commonwealth to the courts of common pleas," absolutely.

(42) Section two of the act approved the eighth day of May, one thousand eight hundred and eighty-nine (Pamphlet Laws, one hundred thirty-three), entitled "An act to amend an act, entitled 'An act to authorize the election of assessors for three years in the several boroughs and townships of this Commonwealth,' approved the fourteenth day of February, Anno Domini one thousand eight hundred and eighty-nine," absolutely.

(43) The act approved the ninth day of May, one thousand eight hundred and eighty-nine (Pamphlet Laws, one hundred thirty-nine), entitled "An act to authorize the triennial election of county assessors in cities of the third class," absolutely.

(44) The act approved the twentieth day of April, one thousand eight hundred and ninety-seven (Pamphlet Laws,

twenty-eight), entitled "An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessment of property, and fixing a time for the return thereof," absolutely.

(45) The act approved the fifth day of May, one thousand eight hundred and ninety-seven (Pamphlet Laws, thirty-nine), entitled "An act to authorize the county commissioners to appoint assessors in cases where the assessor refuses or neglects to qualify, or refuses or neglects to receive the precept and books at the time designated by the commissioners to begin their several duties," absolutely.

(46) The act approved the twenty-sixth day of June, one thousand nine hundred and one (Pamphlet Laws, six hundred one), entitled "An act authorizing appeals from the decision of the various courts of common pleas, in assessment of taxes cases, to the Supreme or Superior Court of the Commonwealth," absolutely.

(47) The act approved the ninth day of July, one thousand nine hundred and one (Pamphlet Laws, six hundred thirteen), entitled "An act to amend section two of an act, entitled 'An act to amend an act, entitled "An act to authorize the election of assessors for three years in the several boroughs of this Commonwealth," approved the eighth day of May, Anno Domini one thousand eight hundred and eighty-nine; regulating the duty of the assessors, and providing that in making the valuation of the property the assessor of all the wards shall act as a board of assessors," absolutely.

(48) The act approved the twenty-third day of April, one thousand nine hundred and three (Pamphlet Laws, two hundred ninety-two), entitled "An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments, and the reassessment between the periods of the triennial assessment, of property, and fixing the time for the return thereof," absolutely.

(49) The act approved the twenty-seventh day of April, one thousand nine hundred and three (Pamphlet Laws, three hundred twenty-six), entitled "An act to provide for, and to determine the place of, the assessment of coal and minerals underlying seated lands, in cases of severed ownership, where the same are divided by county lines," absolutely.

(50) Section two of the act approved the seventeenth day of March, one thousand nine hundred and five (Pamphlet Laws, forty-five), entitled "An act to amend an act, entitled 'An act ceding concurrent jurisdiction of this State over certain lands owned or hereafter acquired by the United States,' approved the thirteenth day of June, one thousand eight hundred and eighty-three," absolutely.

(51) The act approved the twentieth day of April, one thousand nine hundred and five (Pamphlet Laws, two hundred thirty-four), entitled "An act providing that property provided and maintained by public or private charity, and used for public libraries, museums or art galleries, shall be exempt from taxation during such use," absolutely.

(52) The act approved the twenty-fifth day of May, one thousand nine hundred and seven (Pamphlet Laws, two hundred thirty-two), entitled "An act to further amend an act, entitled 'An act amending the eighty-ninth section of the act, entitled "An act relating to counties and townships and to county and township officers,"' approved the fifteenth day of April, Anno Domini one thousand eight hundred and thirty-four, and amendment thereto, approved the twenty-fourth day of May, Anno Domini one

thousand eight hundred and eighty-seven, making the compensation of assessors two dollars and fifty cents per day," absolutely.

(53) The act approved the twenty-third day of April, one thousand nine hundred and nine (Pamphlet Laws, one hundred forty-six), entitled "An act allowing mileage to assessors and assistant assessors, whose duties pertain to assessments for purposes of State and county taxation, or either, when traveling to or from the county-seats of their respective counties, or attending before the county commissioners elsewhere than at the county-seat," absolutely.

(54) The act approved the twenty-seventh day of April, one thousand nine hundred and nine (Pamphlet Laws, two hundred forty-four), entitled "An act authorizing the county commissioners of the several counties of this Commonwealth, who are, by the tenth section of the act of July twenty-seventh, one thousand eight hundred and forty-two, and the forty-first section of the act of April twenty-nine, one thousand eight hundred and forty-four, constituted a 'Board of Revision,' to do and perform the duties of said Board of Revision upon the same day, and at the same time and place, of holding the appeals for the several boroughs, townships, and wards in their respective counties," absolutely.

(55) Sections two, three and four of the act approved the twenty-ninth day of April, one thousand nine hundred and nine (Pamphlet Laws, two hundred seventy-five), entitled "An act to provide for the registration of conveyances of real estate in townships of the first class, in order to facilitate the assessment of taxes therein in the name of the owner of said real estate at the time of the assessment," absolutely.

(56) The act approved the eighth day of May, one thousand nine hundred and nine (Pamphlet Laws, four hundred ninety-one), entitled "An act amending sections eleven, twelve, and thirteen of an act of Assembly, entitled 'An act relating to county rates and levies and township rates and levies,' approved April fifteenth, one thousand eight hundred and thirty-four," absolutely.

(57) The act approved the thirtieth day of March, one thousand nine hundred and eleven (Pamphlet Laws, thirty-eight), entitled "An act to make unnaturalized foreign-born residents subject to taxation, in the same manner as citizens of the Commonwealth," absolutely.

(58) The act approved the thirteenth day of April, one thousand nine hundred and eleven (Pamphlet Laws, sixty-two), entitled "An act to provide for the registration of conveyances of real estate in all counties of this Commonwealth, with a population not to exceed four hundred thousand, in order to facilitate the assessment of taxes therein in the name of the owner of said real estate, and to ascertain the value of such real estate, and providing compensation to the recorder of deeds of such counties for making reports thereof," absolutely.

(59) The act approved the thirteenth day of April, one thousand nine hundred and eleven (Pamphlet Laws, sixty-four), entitled "An act to amend the second section of an act, approved the twenty-third day of April, Anno Domini one thousand nine hundred and three, entitled 'An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments and the reassessments between the periods of the triennial assessment, of property, and fixing the time for the return thereof,' by requiring assessors to make returns of reassessment not later than ninety days from the date of issuing precepts," absolutely.

(60) The act approved the twentieth day of May, one thousand nine hundred and thirteen (Pamphlet Laws, two hundred forty-one), entitled "A supplement to an act approved the twenty-third day of April, one thousand nine hundred and three, entitled 'An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments, and the reassessment between the periods of the triennial assessment of property, and fixing the time for the return thereof,' as amended," absolutely.

(61) Sections one and two of the act approved the fifth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, four hundred five), entitled "An act to provide for the assessment and taxation of auxiliary forest reserves, and the collection, distribution and use of the taxes collected therefrom," absolutely.

(62) The act approved the fifth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, two hundred fifty-eight), entitled "An act requiring the county commissioners to furnish to townships of the first class duplicates of the adjusted valuations for taxation purposes within such townships," absolutely.

(63) Section two of the act approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, four hundred eighty-nine), entitled "An act to amend sections one and two of an act, approved the twenty-ninth day of April, Anno Domini one thousand nine hundred and nine, entitled 'An act to provide for the registration of conveyances of real estate in townships of the first class, in order to facilitate the assessment of taxes therein, in the name of the owner of said real estate at the time of the assessment,' so as to exclude from the provisions of the act townships of the first class in counties having a board for the assessment and revision of taxes for State and county purposes," absolutely.

(64) The act approved the first day of June, one thousand nine hundred and fifteen (Pamphlet Laws, six hundred fifty-nine), entitled "An act providing for the appointment of interpreters, to act as such for assessors and assistant assessors, in certain counties; defining their powers and duties, fixing their compensation, and providing for their expenses," absolutely.

(65) Paragraph seven of section one of the act approved the twenty-third day of June, one thousand nine hundred and seventeen (Pamphlet Laws, six hundred thirty-seven), entitled "An act to prescribe the conditions under which public or private vaults, crypts, or mausoleums for the interment of human bodies may be constructed and maintained," absolutely.

(66) Section twenty-seven of the act approved the twentieth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, one thousand one hundred forty-three), entitled "An act relating to free, public, nonsectarian libraries and branch libraries within this Commonwealth, providing for their establishment, maintenance, and regulation, and for the maintenance and regulation of such free, public, nonsectarian libraries as may have been already established by the several counties, cities, boroughs, towns, and townships; and providing that all library property, and all gifts, devices, grants, or endowments for library purposes, shall be exempt from taxation; and providing that the several counties, cities, boroughs, towns, and townships may levy taxes, condemn private property, and borrow money for library purposes; and imposing penalties for injuring library property and for violations of library

regulations; and repealing existing laws in relation to the above subjects," so far as it relates to exemption from local taxation.

(67) The act approved the fourth day of April, one thousand nine hundred and nineteen (Pamphlet Laws, thirty-five), entitled "An act fixing the per diem compensation of borough and township assessors and assistant assessors, and the method of ascertaining the number of days employed," so far as it relates to tax assessors.

(68) The act approved the fourth day of April, one thousand nine hundred and nineteen (Pamphlet Laws, thirty-eight), entitled "An act requiring assessors and assistant assessors for county purposes, in cities of the third class, to keep an account of days actually employed, and make return thereof to the county commissioners, and fixing their compensation," so far as it relates to tax assessors.

(69) The act approved the twelfth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, four hundred fifty-two), entitled "An act to exempt certain playgrounds, not used for private or corporate profit, from taxation, where the entire revenue is applied to support said playgrounds and to increase the efficiency and improvement thereof," absolutely.

(70) The act approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand five), entitled "An act imposing certain duties upon assessors in the several counties with regard to returns of the taxable inhabitants within their respective townships, wards and districts," absolutely.

(71) The act approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand twenty-one), entitled "An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto," absolutely.

(72) The act approved the tenth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, four hundred forty-one), entitled "An act authorizing boroughs, townships, school districts, and poor districts to appeal from assessments of property or other subjects of taxation for their corporate purposes," absolutely.

(73) The act approved the twelfth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, five hundred thirty-four), entitled "An act to amend the act approved the fourth day of April, one thousand nine hundred and nineteen (Pamphlet Laws, thirty-five), entitled 'An act fixing the per diem compensation of borough and township assessors and assistant assessors, and the method of ascertaining the number of days employed,' by fixing the per diem compensation of assessors and assistant assessors in boroughs, wards, and townships of the second class, and providing the method of ascertaining the number of days employed," so far as it relates to tax assessors.

(74) The act approved the seventh day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, one hundred fifty-four), entitled "An act authorizing boards of revision of taxes and boards for the assessment and revision of taxes to hear and dispose of appeals away from the county seat," absolutely.

(75) Section two of the act approved the ninth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, one hundred seventy-five), entitled "An act to relieve life tenants

of land from the payment of taxes on the underlying veins of coal which they have no right to operate; and providing that such coal shall be assessed to, and the taxes thereon paid by, the owner of said veins of coal," absolutely.

(76) The act approved the twenty-ninth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred twenty-eight), entitled "An act to exempt, from county, city, borough, township, road, school, and poor taxes, real property owned by one or more institutions of purely public charity used and occupied partly by such owner or owners and partly by other institutions of purely public charity and necessary for the occupancy and enjoyment of such institutions," absolutely.

(77) The act approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, one thousand forty), entitled "An act relating to assessments for taxes in townships of the first class in this Commonwealth; fixing the time for the issuing of precepts by county commissioners; fixing the compensation of township assessors and assistant township assessors and assistant triennial assessors in such townships; extending the time within which the said assessors are required to complete their assessment, and make their return thereof; and further providing for the determination of the time actually employed by the said township assessors, assistant township assessors, and assistant triennial assessors in the performance of their duties," absolutely.

(78) The act approved the seventeenth day of March, one thousand nine hundred and twenty-five (Pamphlet Laws, thirty-nine), entitled "An act to amend section one of an act, approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and twenty-one), entitled 'An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto,' as amended, by extending the provisions thereof to property owned, occupied, and used by any branch, post, or camp of honorably discharged soldiers, sailors, and marines; and discharging certain taxes," absolutely.

(79) The act approved the thirtieth day of April, one thousand nine hundred and twenty-five (Pamphlet Laws, three hundred eighty-eight), entitled "An act to amend section one of an act, approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand twenty-one), entitled 'An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto,' as amended," absolutely.

(80) The act approved the eighteenth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, three hundred four), entitled "An act to amend section four of an act, approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, one thousand forty), entitled 'An act relating to assessments for taxes in townships of the first class in this Commonwealth; fixing the time for the issuing of precepts by county commissioners; fixing the compensation of township assessors and assistant township assessors and assistant triennial assessors in such townships; extending the time within which the said assessors are required to complete their assessment, and make their return thereof;

and further providing for the determination of the time actually employed by the said township assessors, assistant township assessors and assistant triennial assessors in the performance of their duties,' authorizing the county to pay for clerk hire," absolutely.

(81) The act approved the twenty-eighth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, four hundred ninety-one), entitled "An act to amend section thirty-two of the act, approved the twenty-ninth day of April, one thousand eight hundred and forty-four (Pamphlet Laws, four hundred eighty-six), entitled 'An act to reduce the State debt, and to incorporate the Pennsylvania canal and railroad company,' discontinuing the tax on horses, mares, and neat cattle over the age of four years," absolutely.

(82) The act approved the twentieth day of March, one thousand nine hundred and twenty-nine (Pamphlet Laws, thirty-one), entitled "An act for assessment and collection of poll taxes from employes of the Federal Government in order to qualify all such persons to vote," absolutely.

(83) The act approved the twenty-fourth day of April, one thousand nine hundred and twenty-nine (Pamphlet Laws, six hundred fifty-three), entitled "An act to amend the act approved the fourth day of April, one thousand nine hundred and nineteen (Pamphlet Laws, thirty-eight), entitled 'An act requiring assessors and assistant assessors for county purposes, in cities of the third class, to keep an account of days actually employed, and make return thereof to the county commissioners, and fixing their compensation," so far as it relates to tax assessors.

(84) The act approved the second day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventy), entitled "An act providing for the collection of county taxes on the occupations of certain persons who under existing laws are disfranchised," absolutely.

(85) The act approved the ninth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred ninety-two), entitled "An act to amend section two of the act, approved the twenty-third day of April, one thousand nine hundred and three (Pamphlet Laws, two hundred ninety-two), entitled 'An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments and the reassessment between the periods of the triennial assessment of property, and fixing the time for the return thereof,' as amended," absolutely.

(86) The act approved the tenth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand seven hundred twelve), entitled "An act relating to assessment for county purposes in counties of the fourth class; fixing the time for the issuance of precepts and completion of assessments; and providing for appointment and pay of assistants to the county commissioners in such counties," absolutely.

(87) The act approved the thirteenth day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, one hundred seventeen), entitled "An act providing for and regulating the assessment and collection of a county poll tax, in counties of the second and third class, in lieu of the tax on trades, occupations and professions; and defining the powers and duties of assessors, assistant and registry assessors, county tax collectors, county treasurer and delinquent tax collector in connection therewith," absolutely.

(88) The act approved the twelfth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, five hundred forty-seven), entitled "An act to amended section one of the act, approved the twenty-sixth day of June, one thousand nine hundred and one (Pamphlet Laws, six hundred one), entitled 'An act authorizing appeals from the decision of the various courts of common pleas, in assessment of taxes cases to the Supreme or Superior Court of the Commonwealth,' by extending the right of appeal to any county, city, borough, town, township, school district or other public corporation having power to levy taxes on the assessment in question," absolutely.

(89) The act approved the twelfth day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, five hundred forty-eight), entitled "An act to amend section one of the act, approved the nineteenth day of April, one thousand eight hundred and eighty-nine (Pamphlet Laws, thirty-seven), entitled 'An act authorizing appeals from assessments of taxes in this Commonwealth to the courts of common pleas,' providing for the payment of taxes appealed from into court, and for the disposition thereof," absolutely.

Section 602. All other acts and parts of acts inconsistent with this act are repealed. This act shall not repeal or modify any of the provisions of any act of Assembly amendatory of law in force at the time of the passage of this act, or otherwise, adopted at the session of the General Assembly of one thousand nine hundred and thirty-three, whether such acts were adopted prior to the passage of this act, or shall be adopted subsequent to the passage of this act; nor shall this act repeal any such act, or part thereof, in force at the time of the passage of this act, which is amended by any act of Assembly adopted at the session of the General Assembly of one thousand nine hundred and thirty-three.