

submitted at a public election to be held in the school district, to an amount not exceeding [three (3)] five (5) per centum of the assessed valuation. [The debt of any school district of the first class A shall not be increased to an amount exceeding two (2) per centum of the assessed valuation.]

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Section 2. This act shall take effect immediately.

APPROVED—The 28th day of September, A. D. 1965.

WILLIAM W. SCRANTON

No. 284

AN ACT

HB 1693

Amending the act of May 21, 1943 (P. L. 571), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," further providing for revisions by the board and providing for refunds in case of certain errors in assessments.

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

Section 1. Subsection (a) of section 701, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," amended January 18, 1952 (P. L. 2138), is amended to read:

Section 701. Appeal Notices.—(a) Upon receipt of the assessment roll from the assessor, or as soon thereafter as possible and not later than the fifteenth day of August, the board shall examine and inquire whether the assessments and valuations have been made in conformity with the provisions of this act, and shall revise the same, increasing or decreasing the assessments and valuations as in their judgment may seem proper, and shall add thereto such property or subjects of taxation as may have been omitted. The board may revise and decrease the assess-

ment of real property used for industrial purposes the buildings of which are completely destroyed by fire, taking into account the loss in value of the property for that part of the assessment year subsequent to the fire. It shall within five days after completing said examination and revision cause to be mailed or delivered to each owner of property or person assessed, the value of whose property or personal assessment has been changed from that fixed in the preceding assessment roll as corrected after revision at his last known address, a notice of such change and the amount of such new assessment. Said notice shall state that any person aggrieved by such change or by any assessment, may appeal to the board for relief by filing with the board on or before the first day of September, a statement in writing of such intention to appeal, designating the assessment or assessments by which such person is aggrieved, and the address to which notice of when and where to appear for hearing of the appeal shall be mailed.

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Section 2. The act is amended by adding after section 703.2, a new section to read:

Section 703.3. Errors in Assessments and Refunds.—Whenever through error an assessment is made more than fifty percent greater than it should have been, and taxes are paid on such incorrect assessment, the board, upon discovery of such error and correction of the assessment may order a refund to the date of the commencement of the error.

APPROVED—The 28th day of September, A. D. 1965.

WILLIAM W. SCRANTON

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No. 285

AN ACT

HB 1715

Amending the act of June 3, 1937 (P. L. 1225), entitled "An act concerning game and other wild birds and wild animals; and amending, revising, consolidating and changing the law relating thereto," legalizing the sale of raccoon carcasses.

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