

No. 369

## AN ACT

Amending the act of May twenty-one, one thousand nine hundred forty-three (Pamphlet Laws 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," requiring notice of certain changes in property valuations be given to political subdivisions in which the properties are located.

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

The Fourth to Eighth Class County Assessment Law.

Section 1. The act of May twenty-one, one thousand nine hundred forty-three (Pamphlet Laws 571), known as "The Fourth to Eighth Class County Assessment Law," is amended by adding, after section seven hundred three, a new section to read:

*Section 703.1. Notice of Changes Given to Taxing Authorities.—When the board 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 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*

Act of May 21, 1943, P. L. 571, amended by adding a new section 703.1.

*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.*

APPROVED—The 28th day of February, A. D. 1956.

GEORGE M. LEADER

No. 370

AN ACT

Amending the act of June twenty-six, one thousand nine hundred thirty-one (Pamphlet Laws 1379), entitled "An act creating in counties of the third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, townships, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," requiring notice of certain changes in property valuations be given to political subdivisions in which the properties are located.

Counties of the  
third class.

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

Act of June 26,  
1931, P. L. 1379,  
amended by add-  
ing a new section  
8.1.

Section 1. The act of June twenty-six, one thousand nine hundred thirty-one (Pamphlet Laws 1379), entitled "An act creating in counties of the third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, townships, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," is amended by adding, after section eight, a new section to read:

*Section 8.1. When the board 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*