

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

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.

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

GEORGE M. LEADER

No. 371

AN ACT

Amending the act of May twenty-two, one thousand nine hundred thirty-three (Pamphlet Laws 853), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," 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:

Section 1. The act of May twenty-two, one thousand nine hundred thirty-three (Pamphlet Laws 853), known as "The General County Assessment Law," is amended by adding, after section five hundred fourteen, a new section to read:

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 General
County Assess-
ment Law.

Act of May 22,
1933, P. L. 853,
amended by add-
ing a new section
514.1.