

No. 379

## AN ACT

Amending the act of June twenty-one, one thousand nine hundred thirty-nine (Pamphlet Laws 626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," requiring the board to certify the total value of real property to clerks or secretaries of political subdivisions, and prescribing the time for appeal.

Counties of the second class.

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

Act of June 21, 1939, P. L. 626, amended by adding a new section 17.1.

Section 1. The act of June twenty-one, one thousand nine hundred thirty-nine (Pamphlet Laws 626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," is amended by adding, after section 17, a new section to read:

Certification of total assessed and taxable real estate by the Board to clerk or secretary of each political subdivision within county.

*Section 17.1. On or before the fifteenth day of January, the Board of Property Assessment, Appeals and Review shall certify to the clerk or secretary of each political subdivision coming within the scope of this act, within the county, the total value of real property appearing in the assessment roll and taxable by the respective political subdivisions. The time limit within which the political subdivision is entitled to appeal from the actions of the board shall commence to run on the day such certification is mailed or otherwise delivered.*

Time limit of appeal.

APPROVED—The 6th day of March, A. D. 1956.

GEORGE M. LEADER