

## No. 150

## AN ACT

## SB 1186

Amending the act of May 21, 1943 (P.L.571, No.254), 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 certain information on assessment notices.

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, No.254), known as "The Fourth to Eighth Class County Assessment Law," amended July 31, 1968 (P.L.1036, No.315), 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 assessment of real property the buildings of which are completely destroyed or razed, taking into account the loss in value of the property for that part of the assessment year subsequent to the destruction. 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, *the amount of the present assessment* 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. This act shall take effect immediately.

APPROVED—The 9th day of July, A. D. 1976.

MILTON J. SHAPP