

said deed; and thereupon the said recorder shall prepare and deliver, at stated intervals, to the board of revision of taxes, or other official or officials charged with the assessment of such real estate, a list of the real estate or interest in real estate as transferred, with the location of the same, and the names of the grantor or grantors, and the names and residences of the grantee or grantees, with the date of recording.

APPROVED—The 18th day of March, A. D. 1955.

GEORGE M. LEADER

No. 2

AN ACT

To further amend Section 15 of the act, approved the twenty-first day of June, 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", by changing the provisions concerning service of notice to taxables upon change of assessments.

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

Counties of the second class.

Section 1. Section fifteen of the act, approved the twenty-first day of June, 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", as amended by the act, approved the twenty-second day of April, one thousand nine hundred forty-three (Pamphlet Laws 65), is hereby further amended to read as follows:

Section 15, act of June 21, 1939 (P. L. 626), as last amended by act of April 22, 1943 (P. L. 65), further amended.

Section 15. At least thirty (30) days' written notice shall be given to any taxable person whose assessment shall be changed at any triennial assessment, or between triennial assessments, in a manner which would mean an increase in the taxes on such real estate if the same tax rate should prevail setting forth any change which has been made and the time and place set for hearing objections thereto.

Such notice shall be served by the board or any member thereof or by any assessor or by any other person

authorized so to do by the board upon said taxable person [if he or she can be found in the county] or may be mailed to him or her *by registered mail with return receipt requested* or served upon an adult person residing upon the property in question. [in case the taxable person cannot be found in the county]

Notice by registered mail with return receipt requested.

When no service is made upon the taxable person or upon an adult person residing upon the property assessed, said notice shall be deemed to have been properly served if tacked or conspicuously posted upon the property assessed and a copy thereof mailed to the last known address of the taxable person.

No defect in service of any such notice shall be sufficient ground for setting aside any assessment so made, but upon proof thereof being made, the taxable person shall have the right to a rehearing before the board relative to said assessment and to appeal therefrom to the court of common pleas as hereinafter provided.

APPROVED—The 18th day of March, A. D. 1955.

GEORGE M. LEADER

No. 3

A SUPPLEMENT

To the act approved the 7th day of March, one thousand nine hundred and one (Pamphlet Laws 20), entitled "An act for the government of cities of the second class," establishing a department of water in said cities, providing for its officers and employees, and defining the powers, duties and jurisdiction of said department.

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

Section 1. That an additional department in the government of cities of the second class, is hereby created to be known as the Department of Water.

Section 2. The Department of Water shall be under the charge of a director, who shall be the head thereof. The operation, construction, alteration, repair and maintenance of the water works, owned and controlled by the city, the supply and distribution of water, and the supervision of all officers and employees deemed proper for the purpose of carrying out the provisions of this act, shall be under the jurisdiction of this department.

Section 3. All the powers and duties as set forth in section two hereof, which are now under the jurisdiction of any other department of said cities, are hereby transferred to the Department of Water.

Cities, second class, act of March 7, 1901 (P. L. 20), amended.

Department of Water.

Director and jurisdiction.

Transfer of duties.