

and Buildings; such rebuilding, restoration, or replacement to be in substantial accord with the original character, use, and purpose of the property damaged or destroyed. [Provided, That the provisions of this act shall not apply to armory buildings owned by the Commonwealth of Pennsylvania, and under the supervision of the Armory Board of the State of Pennsylvania.]

Section 2. This act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 22nd day of April, A. D. 1943.

EDWARD MARTIN

No. 40

AN ACT

To amend section fifteen of the act, approved the twenty-first day of June, one thousand nine hundred thirty-nine (Pamphlet Laws, six hundred twenty-six), 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 written notice to be given in certain cases to each taxable person whose assessment shall be changed at any triennial assessment.

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

Section 1. Section fifteen of the act, approved the twenty-first day of June, one thousand nine hundred thirty-nine (Pamphlet Laws, six hundred twenty-six), 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 hereby amended to read as follows:

Act of June 21, 1939, P. L. 626, section 15, 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.

Notice of change in assessment.

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

Service of notice.

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 or served upon an adult person residing upon the property in question in case the taxable person cannot be found in the county.

Where posting of notice is sufficient.

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.

Defective service cured by granting a rehearing.

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.

Act effective immediately.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 22nd day of April, A. D. 1943.

EDWARD MARTIN

No. 41

AN ACT

To amend section five hundred thirty of the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," providing for the filing of the treasurer's bond.

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

Act of May 1, 1933, P. L. 103, section 530, amended.

Section 1. Section five hundred thirty of the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," is hereby amended to read as follows:

Section 530. Bond.—The treasurer appointed by the board of township supervisors, if an individual, shall give bond, with at least two sufficient sureties or a surety company to be approved by the auditors of the township, conditioned that the treasurer shall well and truly account for and pay over all moneys collected or received for the township, and all moneys paid by the State and received by him, only upon a written order signed by two members of the board of supervisors; for the de-