

for the collection of the same.

Section 5. This act shall take effect January 1, 1969.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER.

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No. 352

AN ACT

HB 1605

Amending the act of May 22, 1933 (P. L. 853), entitled "An act relating to taxation; designating the subjects, property and person 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 properly certified duplicates of valuations of property and occupations taxable for county purposes to be furnished not later than the first day of December in all counties, except in counties of the second class, to borough councils and to commissioners and supervisors of townships.

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

Section 1. Section 516, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," amended June 15, 1961 (P. L. 422), is amended to read:

Section 516. Duplicates to Be Furnished Townships of the First and Second Classes and Boroughs.—The county commissioners, or the board for the assessment and revision of taxes, of the several counties shall, except in counties of the second class, on or before the first day of [April] December of each year, at the expense of the county, furnish to the township commissioners of each township of the first class, and to the township supervisors of each township of the second class and to borough councils, for their use, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and occupations made taxable for county purposes in such townships or boroughs. Such duplicate shall state the name of each taxable, with the valuation, description, and kind of property and occupation of such taxable. [If such duplicates are not furnished by the first day of April as provided for in this section, the taxing authorities may levy their taxes on the duplicates furnished for the previous year] The duplicate may be corrected, amended or changed after the first day of December as circumstances may require.

Section 2. This act shall take effect January 1, 1969.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER

No. 353

AN ACT

HB 1606

Amending the act of May 25, 1945 (P. L. 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," further regulating notification of taxables by tax collectors.

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

Section 1. Section 6, act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," amended February 2, 1966 (P. L. 1903), is amended to read:

Section 6. Notices of Taxes.—When any duplicate of taxes assessed is issued and delivered by any taxing district to the tax collector, he shall within thirty days after receiving the tax duplicate, notify every taxable whose name appears on such duplicate, except that in years following municipal elections such notification may be delayed an additional thirty days pending receipt of a duplicate from any taxing district which has amended its budget in January. Such notice shall contain—(1) the date of the tax notice; (2) the rate or rates of taxation; (3) the valuation and identification of the real property of such taxpayer; (4) the occupation valuation of such taxpayer, if any; (5) the several amounts of real and personal property and personal taxes for which said taxpayer is liable for the current year; (6) the total amount of said taxes; (7) a statement that such taxes are due and payable; and (8) a request for payment thereof. A separate notice shall be issued for each parcel of real property of a taxable. Personal property and personal taxes may be included on any one of such tax notices. Such notice shall further designate a place and time where the taxes shall be paid and state the time during which an abatement of tax will be allowed, when full amount of tax will be collected, and when an additional percentage will be added as a penalty. Such notice shall be mailed or delivered to the last known post office address of each of said taxables. Any such notice may include information as to