

Any person who wilfully fails to comply with the provisions of this subsection, or who in furnishing such information wilfully falsifies the same, shall, upon conviction thereof in a summary proceeding, be sentenced to pay a fine of not more than fifty dollars (\$50.00).

(c) At least once every three months, the [chief assessor] board shall forward copies of such improvement records to the assessors of the political subdivision in which such improvements are made or contemplated. The assessors shall visit the site of the improvements and secure any information the [chief assessor] board requests, which may include the description and measurements, type of construction, degree of completion, cost and probable value of the improvements.

APPROVED—The 31st day of July, A. D. 1968.

RAYMOND P. SHAFER.

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No. 315

AN ACT

HB 1939

Amending the act of May 21, 1943 (P. L. 571), 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 employees; 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 revisions by the board where buildings are completely destroyed or razed.

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), known as "The Fourth to Eighth Class County Assessment Law," amended September 28, 1965 (P. L. 550), 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 [used for industrial purposes] the buildings of which are completely destroyed [by fire] or razed, taking into account the loss in value of the property for that part of the assessment year subsequent to the [fire] 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 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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APPROVED—The 31st day of July, A. D. 1968.

RAYMOND P. SHAFER.

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No. 316

AN ACT

HB 36

Amending the act of June 24, 1939 (P. L. 872), entitled "An act to consolidate, amend and revise the penal laws of the Commonwealth," authorizing the court to order payments in desertion and nonsupport cases from the date of the filing of the complaint.

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

Section 1. The second paragraph of section 733, act of June 24, 1939 (P. L. 872), known as "The Penal Code," amended July 3, 1957 (P. L. 450), and July 3, 1957 (P. L. 457), is amended to read: