

No. 151

AN ACT

SB 1187

Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An act relating to taxation; designating the subjects, property and persons 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," further providing for certain information on assessment notices.

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

Section 1. Section 508, act of May 22, 1933 (P.L.853, No.155), known as "The General County Assessment Law," is amended to read:

Section 508. Notice of Assessment, Rate, and Appeal.—It shall be the duty of the several elected or appointed assessors on receiving such transcript of the triennial assessment from the county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, to give written or printed notice, at least five days before the day of appeal, to every taxable inhabitant within the respective ward, borough, town, township or district, **[of] the amount of the present assessment, the amount or sum of which he stands rated, and the rate per cent of the tax, and of the time and place of such appeal.** In every case where the county commissioners, acting as a board of revision, or the board for the assessment and revision of taxes, as the case may be, shall raise the price or valuation of any property which they believe has been valued or reduced by the assessor too low, **a statement of the present assessment and** a notice of such increased valuation shall also be given to the owner or owners.

Section 2. This act shall take effect immediately.

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

MILTON J. SHAPP