

NOTICE INCREASES IN VALUE TAXABLES SECOND CLASS CITIES REQUIRE
Act of May 5, 1931, P.L. 92, No. 68
AN ACT

Cl. 53

Requiring boards of revision and boards for the assessment and revision of taxes of cities of the second class and counties of the second class to give taxables notice of increases in valuations and appeal days.

Section 1. Be it enacted, &c., That it shall be the duty of the board for the assessment and revision of taxes or the board of revision of every county of the second class and city of the second class, revising assessments and hearing appeals from valuations for taxation purposes, to give each taxable whose valuation of property has been increased at least five days' written or printed notice of the day fixed for appeals, stating in such notice the amount of the previous valuation of any land and buildings and the proposed new valuation thereof, if such new valuation represents an increase.

Such notice shall be served by the board, or any member thereof, or by any subordinate 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 upon an adult person residing upon the property in question in case the taxable person cannot be found in the county.

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.

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 said board relative to said assessment, and to appeal therefrom to the court of common pleas as provided by law.