

*duty it shall then be to proceed as hereinbefore directed, for the assessment and recovery of the taxes due from such decedent to the said counties or cities coextensive therewith, with interest as above provided; and, for that purpose, to present a claim therefor to the orphans' court of the proper county, or to proceed by action or suit at law in any court of competent jurisdiction for such recovery thereof, or to take any or all appropriate steps or procedure for the collection of said taxes.*

Assessment and recovery of taxes due.

*And provided further, That it shall be the duty of the county commissioners or board of revision of taxes, upon their making any assessment or reassessment where no return has been made or a false or incomplete return has been made as aforesaid, to give notice thereof to the taxable, or his or her executor or administrator, of the assessment and when they will sit to hear an appeal therefrom.*

Notice of assessment or reassessment.

Time of appeal.

Section 2. This act shall take effect immediately upon its passage, and approval by the Governor.

When effective.

APPROVED—The 12th day of June, A. D. 1931.

GIFFORD PINCHOT

No. 181

AN ACT

To amend section one of the act, approved the twenty-sixth day of June, one thousand nine hundred and one (Pamphlet Laws, six hundred one), entitled "An act authorizing appeals from the decision of the various courts of common pleas, in assessment of taxes cases, to the Supreme or Superior Court of the Commonwealth," by extending the right of appeal to any county, city, borough, town, township, school district or other public corporation having power to levy taxes on the assessment in question.

Section 1. Be it enacted, &c., That section one of the act, approved the twenty-sixth day of June, one thousand nine hundred and one (Pamphlet Laws, six hundred one), entitled "An act authorizing appeals from the decision of the various courts of common pleas, in assessment of taxes cases, to the Supreme or Superior Court of the Commonwealth," is hereby amended to read as follows:

Taxation.

Appeals.

Section 1, act of June 26, 1901 (P. L. 601), amended.

Section 1. Be it enacted, &c., That any owner of real estate or taxable property in this Commonwealth, or any county, city, borough, town, township, school district or other public corporation, having power and authority to levy taxes on the assessment of his real estate or taxable property in question, may appeal from the judgment, order or decree of any court of common pleas, in any matter affecting the assessment of taxes

Appeals in assessment of taxes.

Extended to municipalities.

Proviso.

[upon his] *on said* property, to the Supreme or Superior Court, in the same manner as appeals are taken in other cases to the said Supreme or Superior Court: Provided, however, That the said appeal shall not prevent the collection of the taxes [complained of;] *upon the assessment fixed or allowed by such judgment, order or decree of the court of common pleas*; but in case the same shall be reduced, then the excess shall be returned to the person or persons who shall have paid the same.

APPROVED—The 12th day of June, A. D. 1931.

GIFFORD PINCHOT

No. 182

AN ACT

To amend section one of the act, approved the nineteenth day of April, one thousand eight hundred and eighty-nine (Pamphlet Laws, thirty-seven), entitled "An act authorizing appeals from assessments of taxes in this Commonwealth to the courts of common pleas," providing for the payment of taxes appealed from into court, and for the disposition thereof.

Taxation.

Section 1. act of April 19, 1889 (P. L. 37), amended.

Section 1. Be it enacted, &c., That section one of the act, approved the nineteenth day of April, one thousand eight hundred and eighty-nine (Pamphlet Laws, thirty-seven), entitled "An act authorizing appeals from assessments of taxes in this Commonwealth to the courts of common pleas," is hereby amended to read as follows:

Owners of real estate or taxable property may appeal from assessment to court of common pleas.

Appeal.

Section 1. Be it enacted, &c., That any owner of real estate or taxable property in this Commonwealth, who may feel aggrieved by the last or any future assessment or valuation of his real estate or taxable property, may appeal from the decision of the county commissioners, or board of revision and appeal, to the court of common pleas of the county within which such property is situated, and for that purpose may present to said court, or file in the prothonotary's office, within sixty days after the county commissioners or board of revision and appeal have held the appeals provided for by law, and acted on the said assessments and valuations, a petition signed by him, his agent or attorney, setting forth the facts of the case, and thereupon the said court shall proceed at the earliest convenient time to be by them appointed, of which notice shall be given to the county commissioners of the proper county, or to the board of revision and appeal of the proper city to hear the said appeal, and the proofs in the case, and to make such orders and decrees touching the matter

Petition.

Notice.

Decree.