

Any such consolidation, codification or revision of borough ordinances to be enacted as a single ordinance shall be introduced in the borough council at least thirty-days before its final enactment, and at least fifteen days before its final enactment, notice of the introduction of any such consolidation, codification or revision, specifying its general nature and content, shall be given by advertisement in a newspaper of general circulation in said borough.

When any such consolidation, codification or revision has been enacted as an ordinance, it shall not be necessary to advertise the entire text thereof, but it shall be sufficient in any such case, to publish or advertise the table of contents thereof in the manner provided by law for the advertising of ordinances. Such advertisement shall, in addition to setting forth the table of contents, specify that the ordinance is only a consolidation, codification or revision of existing ordinances, or ordinances on a particular subject, and shall indicate a place within the borough where a copy thereof may be examined.

The procedure set forth in this section for the consolidation, codification or revision of borough ordinances as a single ordinance may also be followed in enacting a complete group or body of ordinances, repealing or amending existing ordinances as may be necessary, in the course of preparing a consolidation, codification or revision of the borough ordinances, except that in such case the advertisement shall list, in lieu of a table of contents, the titles only of each of the ordinances in such complete group or body of ordinances.

Section 2. This act shall take effect immediately.

Act effective
immediately.

APPROVED—The 28th day of December, A. D. 1955.

GEORGE M. LEADER

No. 283

AN ACT

To repeal section 518 of, and to add a new section 518.1 to, the act, approved the twenty-second day of May, one thousand nine hundred thirty-three (Pamphlet Laws 853), 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

pal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," by eliminating all the provisions of the act which regulate the payment of the taxes pending appeals from assessments.

The General County Assessment Law.

Section 518, act of May 22, 1933, P. L. 853, amended July 12, 1935, P. L. 674, and July 15, 1935, P. L. 1007, repealed.

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

Section 1. Section five hundred eighteen of the act, approved the twenty-second day of May, one thousand nine hundred thirty-three (Pamphlet Laws 853), 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," as amended by the acts, approved the twelfth day of July, one thousand nine hundred thirty-five (Pamphlet Laws 674), and the fifteenth day of July, one thousand nine hundred thirty-five (Pamphlet Laws 1007), is hereby repealed absolutely.

Act of May 22, 1933, P. L. 853, amended by adding a new section 518.1.

Section 2. The act is hereby further amended by adding thereto, immediately after section five hundred seventeen, a new section to read as follows:

*Section 518.1. Appeal to Court from Assessments; Collection Pending Appeal; Refunds.—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, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, or the Board of Property Assessment, Appeals and Review, in counties of the second class, as the *case may be, to the court of common pleas of the county within which such property is situated, or the County Court of Allegheny County, as the case may be, and, for that purpose, may present to said court or file in the prothonotary's office or in the office of the clerk of the County Court of Allegheny County, within sixty days, after the county commissioners, acting as a board of revision, or the board of revision of taxes, or the*

* "class" in original.

board for the assessment and revision of taxes, or the Board of Property Assessment, Appeals and Review, in counties of the second class, as the case may be, have held the appeals provided for by this or any other act of Assembly 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 court shall proceed, at the earliest convenient time to be by them appointed, of which notice shall be given to the county commissioners, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, or the Board of Property Assessment, Appeals and Review, in counties of the second class, as the case may be, to hear the said appeal and the proofs in the case and to make such orders and decrees touching the matter complained of as to the judges of said court may seem just and equitable, the costs of the appeal and hearing to be apportioned or paid as the court may direct: Provided, however, That the appeal shall not prevent the collection of the taxes complained of, 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. Upon final disposition of the appeal, the amount found to be due the appellant as a refund may, at the election of the taxing district, be set off or credited against any future taxes assessed against appellant in the same taxing district: Provided, That where such taxing district is unable to thus credit all of such refund, or any balance thereof, in any one year, the court may, upon application of either party, ascertain and determine how much of said refund shall be credited in that year. The aforesaid proviso shall be construed to apply to all refunds that are now due, or may hereafter become due, as the result of appeals from assessments that have not been finally determined or adjusted at the time this act takes effect.

Section 3. The provisions of this act shall become effective immediately upon final enactment and shall apply to all appeals now pending in the court of common pleas or in the County Court of Allegheny County, as the case may be, and to all appeals hereafter instituted.

Act effective immediately.

Application of act to pending appeals.

APPROVED—The 28th day of December, A. D. 1955.

GEORGE M. LEADER