

centage limitation prescribed by this act, receive the compensation prescribed for such advanced classification which shall be at least two hundred dollars (\$200) in excess of the increment earned by him during the previous year.

Section 5. (a) The provisions of this act shall not be construed as authorizing any decrease in the salary paid any member of the faculty or administration of the Thaddeus Stevens Trade School at the effective date of this act.

Prohibition of decrease.

(b) Each person employed as a member of the faculty or administration of the Thaddeus Stevens Trade School receiving compensation equivalent to, or in excess of the minimum salary prescribed by the above schedule, shall, for the school year 1957-58, be raised to the next higher step on the schedule, unless such increase shall be less than one full increment, in which case he shall be raised to the next higher step on the applicable schedule. Each such person receiving compensation less than the minimum salary prescribed by the schedule, shall, for the school year 1957-58, be raised to such minimum salary, unless such increase shall be less than one full increment, in which case he shall receive an increase of the amount of one full increment.

Increases covering certain conditions.

(c) Classification of any employe enumerated in the foregoing salary schedule and the qualifications of such employe must be approved by the Board of Trustees of the school and the Superintendent of Public Instruction to entitle any employe to the benefits of this act.

Approvals required.

(d) The Superintendent of Public Instruction shall be vested with the sole and final authority in interpreting the provisions of this act pertaining to the classification of any person covered thereby.

Final authority of interpretation.

Section 6. All acts and parts of acts are repealed in so far as they are inconsistent herewith.

General repeal.

APPROVED—The 8th day of July, A. D. 1957.

GEORGE M. LEADER

No. 322

AN ACT

Amending the act of May 22, 1933 (P. L. 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," providing for collection pending appeals, use of moneys collected pending appeals, facts to be considered on appeal, and refund of taxes overpaid.

The General  
County Assess-  
ment Law.

Section 518.1,  
act of May 22,  
1933, P. L. 853,  
added December  
28, 1955, P. L.  
917, further  
amended.

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

Section 1. Section 518.1, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," added December 28, 1955 (P. L. 917), is amended to read:

Section 518.1. Appeal to Court from Assessments; Collection Pending Appeal; *Payment into Court*; Re-funds.—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 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 *having due regard to the valuation and assessment made of other real estate in such county or city*, 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] *And provided further, That the appellant may pay the amount of the tax alleged to be due by reason of the assessment appealed from to the tax collector, under protest in writing, in which case when the tax is paid over to the taxing district, it shall be the duty of the tax collector to notify the taxing district of such payment under protest by delivering to it the protest in writing. Whereupon, the taxing district shall be required to segregate twenty-five per centum (25%) of the amount of the tax paid over, and shall deposit the same in a separate account in the depository in which the funds of the taxing district are deposited, and shall not be permitted to expend any portion of such segregated amount, unless it shall first petition the court alleging that such segregated amount is unjustly withheld. Thereupon, the court shall have power to order the use by the taxing district of such portion of such segregated amount as shall appear to said court to be reasonably free from dispute, and the remainder of the segregated amount shall be held segregated by the taxing district pending the final disposition of the appeal: Provided further, That 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], together with interest thereon, shall also be a legal set off or [credited] credit against any [future] taxes assessed against appellant [in] by the same taxing district [ : Provided, That where such] and where a taxing district alleges that it 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] shall determine over what period of time such refund shall be made, and shall fix the amount thereof which shall be credited in any year or years. This 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 regardless whether there has been a payment of any moneys into court or to the tax collector under written protest.*

APPROVED—The 8th day of July, A. D. 1957.

GEORGE M. LEADER