

No. 242

AN ACT

Amending the act of June seventeen, one thousand nine hundred thirteen (Pamphlet Laws 507), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," by making said act applicable to all taxes heretofore and hereafter levied and remaining uncollected.

Revenue.

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

Section 16, act of June 17, 1913, P. L. 507, amended by adding a new subsection.

Section 1. Section 16, act of June seventeen, one thousand nine hundred thirteen (Pamphlet Laws 507), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," is amended by adding, at the end thereof, a new subsection to read:

Section 16. * * *

(e) The provisions of this section shall apply to all taxes covered by the provisions of this act heretofore levied and remaining uncollected as well as to all such taxes hereafter levied.

APPROVED—The 13th day of December, A. D. 1955.

GEORGE M. LEADER

No. 243

AN ACT

Amending the act of June seventeen, one thousand nine hundred thirteen (Pamphlet Laws 507), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in

connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," by allowing appeals in certain cases to be taken to the County Court of Allegheny County.

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

Section 1. Subsection (b) of section 5.1, act of June seventeen, one thousand nine hundred thirteen (Pamphlet Laws 507), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," added July three, one thousand nine hundred forty-seven (Pamphlet Laws 1249), is amended to read:

Subsection (b).
section 5.1, act
of June 17,
1913, P. L. 507,
added July 3,
1947, P. L.
1249, amended.

Section 5.1. * * *

(b) If such petitioner is dissatisfied with the action of the board of revision of taxes, or the county commissioners, on his petition for reassessment, he shall have the right to appeal to the court of common pleas of the county where he resides at any time within sixty (60) days after notice of such action is given to him by the board of revision of taxes, or the county commissioners. If any resident shall fail to give due notice of an intention to petition for reassessment and to file a petition for reassessment, or to appear and be heard after due notice of his intention to do so, or to appeal to the court of common pleas within the time and in the manner herein set forth, the right to do so shall be forever barred, and any such resident, so failing, shall not thereafter be permitted in a suit for the recovery of such tax to set up any ground of defense which might have been determined, either by the board of revision of taxes, or county commissioners, or the court of common pleas as aforesaid. In all cases of petitions for reassessment and appeals, the burden of proof shall be on the petitioner or appellant, as the case may be, and every appeal to the court of common pleas under this section shall specify all the objections to the assessment, and any objection not specified in the appeal shall not be considered by the court: *Provided, That in counties of the second class where the amount of taxes for one year which may be levied on such assessment does not exceed the sum of twenty-five hundred dollars (\$2500), such appeal shall be taken to the County Court of Allegheny County, and it shall be the duty of said court to hear*

Appeal from
decision of
board or com-
missioners.

and determine said appeal and, if necessary, to make such changes in the assessment as may be right and proper.

APPROVED—The 13th day of December, A. D. 1955.

GEORGE M. LEADER

No. 244

AN ACT

Amending the act of July twenty-eight, one thousand nine hundred fifty-three (Pamphlet Laws 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," further regulating the repayment of money collected upon forfeited recognizances and the satisfaction of judgment liens against real property arising therefrom.

Second Class
County Code.

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

Section 1. Section 1938, act of July twenty-eight, one thousand nine hundred fifty-three (Pamphlet Laws 723), known as the "Second Class County Code," is amended to read:

Section 1938, act
of July 28,
1953, P. L. 723,
amended.

Section 1938. Repayment of Money Collected [or] *Upon Forfeited Recognizances and Satisfaction of Certain Judgment Liens Upon Real Property.*—In all cases where the county commissioners have collected any money upon any forfeited recognizances duly estreated to the county commissioners, *or where a judgment lien upon any real property has been entered in favor of the county upon any such forfeited recognizance, and where the defendant in such case subsequently surrenders himself or herself to the jurisdiction of the court, or is returned thereto by the party from whom such money was collected or whose real property is encumbered by such a judgment lien,* the county commissioners [may] *shall,* with the consent of the district attorney, repay to [the party from whom such money was collected] *such party* the amount so collected on such forfeited recognizance, exclusive of all costs and expenses paid or incurred by the county in such proceeding, *or, upon payment of all such costs and expenses by the party whose real property is so encumbered, satisfy of record the lien of any such judgment.*

Section 2. The provisions of this act shall be retroactive as of September one, one thousand nine hundred fifty-three.

APPROVED—The 13th day of December, A. D. 1955.

GEORGE M. LEADER