

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.

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 said 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: *And provided further, That the appellant may pay the amount of the tax alleged to be due by reason of the assessment appealed from into the court to which such appeal is taken; whereupon said court shall allocate and pay over to the proper authorities such amount of said tax as shall appear to said court to be reasonably free from dispute, and the remainder of the amount paid in shall be held by the court pending the final disposition of the appeal.*

Costs.

Appeal not to prevent collection.

Taxes may be paid into court.

Disposition thereof.

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

GIFFORD PINCHOT

No. 183

## AN ACT

To amend section three of article nineteen of the act, approved the seventh day of March, one thousand nine hundred one (Pamphlet Laws, twenty), entitled "An act for the government of cities of the second class," authorizing the creation of sign districts or zones in which special regulations may be in force for the regulating of signs.

Section 1. Be it enacted, &c., That section three of article nineteen of the act, approved the seventh day of March, one thousand nine hundred one (Pamphlet Laws, twenty), entitled "An act for the government of cities of the second class," be amended by inserting between clauses thirteen and fourteen of said section, the following:

*XIII A. To make and establish zones or districts within which special provisions may be made regulating the construction and maintenance of signs over or upon streets, which regulations may be different in one district from another, and the boundaries of which districts may be defined by the ordinance creating them.*

Cities of second class.

Corporate powers.

Section 3, article 19, act of March 7, 1901 (P. L. 20), amended.

To establish sign districts.

Regulations.

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

GIFFORD PINCHOT