

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 *with the exception of cities of the second class and school districts of the first class A within such counties* 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, together with interest thereon, shall also be a legal set off or credit against any taxes assessed against appellant by the same taxing district and where a taxing district alleges that it is unable to thus credit all of such refund in one year, the court, upon application of either party, 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 7th day of August, A. D. 1963.

WILLIAM W. SCRANTON

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No. 292

AN ACT

To provide for an additional law judge of the court of common pleas in the thirty-second judicial district.

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

Section 1. In addition to the judges provided for in the act of January 8, 1952 (P. L. 1844), entitled "An act to designate the several judicial districts of the One additional judge authorized in thirty-second judicial district.

Act of January 8,  
1952, P. L. 1844,  
amended. Act of  
June 1, 1956,  
P. L. 1959,  
amended Septem-  
ber 28, 1961,  
P. L. 1784,  
applied.

Commonwealth, as required by the Constitution, and to provide for the election and commissioning of judges learned in the law for the said districts," an additional law judge is hereby authorized and provided for the court of common pleas of the thirty-second judicial district, who shall possess the same qualifications which are required by the Constitution and laws for the president judge of the court of common pleas of the district and who shall hold his office for a like term and by the same tenure and shall have the same power, authority and jurisdiction and shall be subject to the same duties, restrictions and penalties and shall receive the same compensation provided for by law for judges learned in the law as if the same office had been established in the time of and subject to the provisions of the act of June 1, 1956 (P. L. 1959), entitled "An act fixing the salaries and compensation of the Chief Justice and judges of the Supreme Court, the President Judge and judges of the Superior Court, the judges of the courts of common pleas, the judges of the orphans' courts, the judges of the Municipal Court of Philadelphia and the judges of the County Court and Juvenile Court of Allegheny County, certain associate judges not learned in the law, certain state officers, and the salary and expenses of the members of the General Assembly, and repealing certain inconsistent acts."

**Election and term.**

Section 2. At the next municipal election in November, 1965, the qualified electors of the thirty-second judicial district shall elect, in the same manner prescribed by law for the election of the president judge of the court of common pleas of the district, a competent person learned in the law to serve as additional law judge of the court of common pleas of the thirty-second judicial district from the first Monday in January, 1966, for a term of ten years. Vacancies in the office hereby created whether caused by death, resignation, expiration of term or otherwise shall be filled in the same manner as is required by law in case of a similar vacancy in the office of president judge of the court.

**Appointment.**

Section 3. The Governor may appoint a competent person, learned in the law, as additional law judge of the court of common pleas of the thirty-second judicial district to serve until the first Monday of January, 1966.

**Effective date.**

Section 4. This act shall take effect November 15, 1963.

APPROVED—The 7th day of August, A. D. 1963.

WILLIAM W. SCRANTON