

III.—THE DECISION OF THE BOARD OF REVISION OF
TAXES CANNOT BE REVERSED IN A COLLATERAL PRO-
CEEDING.

By the act of March 14th, 1865, P. L., 320, section 1 (Purdon, page 1375, pl. 123), it was enacted, "That the Court of Common Pleas of Philadelphia County shall, once in every three years, before the time of the revision of the taxes for the succeeding year and as often as vacancies shall occur, appoint two persons deemed the most competent, who, with the senior city commissioner for the time being, shall compose the board of revision of taxes of the county, a majority of whom shall be a quorum; who shall have the power to revise and equalize the assessments by raising or lowering the valuation either in individual cases or by wards, to rectify all errors, to make valuations where they have been omitted, and to require the attendance of the assessors or other citizens before them for examination on oath or affirmation either singly or together, with power to forfeit the pay of assessors ratably to their annual compensation for each day's absence when their attendance is required; and the said BOARD OF REVISION SHALL HEAR ALL THE APPEALS AND APPLICATIONS OF THE TAX-PAYERS, SUBJECT TO AN APPEAL FROM THEIR DECISION TO THE COURT OF COMMON PLEAS OF THE COUNTY, WHOSE DECISION SHALL BE FINAL, AND, IF THE APPEAL TO THE COURT SHALL BE GROUNDLESS THE APPELLANT SHALL PAY THE COSTS OF COURT; the city commissioners *shall have no power to correct or revise the taxes*, but shall receive in writing the request of the tax-payers to have their taxes reduced *and lay them before the board of revision* at the next meeting; the board of revision shall hear the tax-payers of their respective wards in succession, of which notice shall be given as now required by law by the commissioners and assessors, and the said board of revision shall, alone, by