

councils, through the mayor, the aggregate of the assessments on or before the first day of November, in each year; the city commissioners of Philadelphia shall exercise none of the powers embraced in this act or the act to which this is a supplement.

"SEC. 3. That the said board of revision are hereby authorized and empowered to issue their precept to the several assessors of the said city and county of Philadelphia, in the year of the triennial assessment and to the assessors of any ward or wards of said city in which they shall deem a new assessment necessary in any subsequent year other than the triennial year, requiring them to return the names of all taxable persons residing within the respective wards and all property taxable by law, together with the just valuation of the same, in the manner now prescribed by law for the triennial assessment; that the said board shall have the power to revise and equalize the assessments prescribed by the first section of the act, approved the fourteenth day of March, in the year one thousand eight hundred and seventy-five, to which this is a supplement, in any and every year."

And by the act of April 12th, 1873, P. L. 715 (Purdon, 1821, pl. 4), it was further provided that the Board of Revision should divide the city into districts, with power to re-arrange the same as often as deemed expedient; that they should appoint and remove assessors, and by section 4, "The said Board of Revision are hereby authorized and empowered to affix the seal of the city of Philadelphia in official certificates they may be authorized to issue by law."

The defendant was appointed by virtue of an act approved March 24th, 1870, P. L. (Purdon 1379, pl. 142), wherein it is provided that the receiver of taxes should "appoint a person to be denominated collector of all *out-standing* or *delinquent* taxes due the city;" and that it should be "the duty of the said receiver of taxes to hand