

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 a majority of them, exercise all the powers heretofore vested in the county board of revision, but shall not in any instance lower the aggregate valuation of the county; they shall meet as often but not oftener than is necessary to dispatch the business which their duties require of them, and shall hold stated meetings on the first Saturday of each month and receive the same compensation as the city commissioners, but the senior commissioner shall receive no additional pay for his services in the board of revision."

By a supplement of February 2d, 1867, P. L., 137 (Purdon, 1378, pl. 137), it was also provided:—

"SEC. 2. That the Board of Revision established by the act to which this is a supplement, approved the fourteenth day of March, one thousand eight hundred and sixty-five, and this supplement, shall have and exercise all and singular the powers heretofore, by law, conferred upon the commissioners of the city of Philadelphia, and the county commissioners of the different counties of this Commonwealth, in relation to the assessors, and the assessments and collection of taxes within the city and county of Philadelphia, and the correction of all valuation and

