

No. 485

AN ACT

To amend section one of, and to add section three to, an act, approved the twenty-sixth day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, three hundred and forty-nine), entitled "An act authorizing the cities of this Commonwealth to purchase, acquire, take, use, and appropriate private property for public park purposes," as amended; by adding parkways and playgrounds to the purpose for which such private property may be acquired; authorizing the annexation of such public parks, parkways, and playgrounds to such cities; and validating proceedings heretofore had annexing such public parks, parkways, and playgrounds to any such city.

Section 1. Be it enacted, &c., That section one of an act, approved the twenty-sixth day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, three hundred and forty-nine), entitled "An act authorizing the cities of this Commonwealth to purchase, acquire, take, use, and appropriate private property for public park purposes," which was amended by an act, approved the sixth day of May, one thousand nine hundred and nine (Pamphlet Laws, four hundred and fifty-nine), entitled "An act to further amend an act, entitled 'An act authorizing cities of this Commonwealth to purchase, acquire, take, use, and appropriate private property for public park purposes,' approved the twenty-sixth day of June, eighteen hundred and ninety-five, as amended by an act, approved the twenty-fifth day of April, nineteen hundred and three, so that poorhouse property may be taken for park purposes," is hereby further amended to read as follows:

Section 1. Be it enacted, &c., That it shall be lawful for, and the right is hereby conferred upon, the cities of this Commonwealth to purchase, acquire, enter upon, take, use, and appropriate private property, for the purpose of making, enlarging, extending, and maintaining public parks, *parkways*, and *playgrounds*, within or without the corporate limits of such cities, and to enter upon, take, use, and appropriate any poorhouse properties, held for the accommodation of the poor of any districts, wards, or townships, within or without the corporate limits of such cities, for the purpose of making, enlarging, extending, and maintaining such public parks, *parkways*, and *playgrounds* whenever the councils thereof shall, by ordinance or joint resolution, determine thereon: Provided, That where said private property is outside of the city it may be annexed thereto by ordinance of such city: And provided, That where any poorhouse properties shall be so taken, and such cities shall have made adequate provisions for thereafter accommodating and supporting the poor of the districts, wards, or townships within such cities, wherein such poorhouses are located, nominal damages only shall be awarded for such taking, and the lands shall be held on condition that such cities shall continue to make such

Cities.

Section 1 of act of June 26, 1895 (P. L. 349), last amended by act of May 6, 1909 (P. L. 450), further amended.

Taking private property for parks and playgrounds.

Poorhouse properties.

Proviso.

Proviso.

adequate provisions for the poor of such districts, wards, or townships.‡

Section 2. That said act is hereby further amended by adding thereto the following section:

Section 3 added.

Annexation of property taken without the city limits.

Section 3. Whenever any city shall have purchased, acquired, entered upon, taken, used, or appropriated any private property, without the limits of such city, for the purpose of making, enlarging, extending, or maintaining public parks, parkways, or playgrounds, and shall have annexed such public park, parkway, or playgrounds to such city by proper ordinance or resolution under the provisions of section one of this act, such annexation shall be valid and binding and is hereby ratified and confirmed.

APPROVED—The 13th day of May, A. D. 1927.

JOHN S. FISHER

No. 486

AN ACT

Imposing a tax for State purposes on marine insurance underwriting profits, and providing for the collection of such tax.

Taxation.

Marine insurance underwriting profits.

Section 1. Be it enacted, &c., That the term "marine insurance" and "marine business" and "marine risks" shall mean insurance or reinsurances against any and all kinds of loss of or damage to:

(a) Vessels, craft, aircraft, cars, automobiles, and vehicles of every kind (excluding automobiles operating under their own power, or while in storage not incidental to transportation), as well as all goods, freights, cargoes, merchandise, effects, disbursements, profits, moneys, bullion, precious stones, securities, choses in action, evidences of debt, valuable papers, bottomry, and respondentia interests, and all other kinds of property and interests therein in respect to, appertaining to, or in connection with any and all risks or perils of navigation, transit or transportation, including war risks, on or under any seas or other waters, on land or in the air, or while being assembled, packed, crated, baled, compressed, or similarly prepared for shipment, or while awaiting the same, or during any delays, storage, transshipment or reshipment incident thereto, including marine builder's risks, and all personal property floater risks; and

(b) Person or to property in connection with or appertaining to a marine, inland marine transit or transportation insurance, including liability for loss of or damage to, either arising out of or in connection with, the construction, repair, operation, maintenance or use of the subject matter of such insurance (but not including life insurance or surety bonds); but, except as herein specified, shall not