

persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities, and providing compensation for certain officers and employes, and imposing penalties," by limiting review of tax returns and imposition of additional taxes in certain cases.

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

Section 1. The act, approved the twentieth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities, and providing compensation for certain officers and employes, and imposing penalties," as reenacted and amended by the act, approved the twelfth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1238), is hereby further amended by adding, after section 8 thereof, a new section to read as follows:

Section 8.1. Review of Returns; Reassessment of Taxes.—No tax return shall be reexamined nor an additional tax imposed on any taxpayer on account of any rule or regulation which declares certain activities to be included in the retail business classification and which were allowed by the taxing authorities to be included in the wholesale business classification in previous returns, unless such rule or regulation is approved prior to the date such return is required to be filed.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

School districts
of the first class.

Act of June 20,
1947, P. L. 745,
as reenacted and
amended by act
of May 12, 1949,
P. L. 1238,
further amended
by adding, after
section 8 thereof,
a new section
numbered 8.1.

Act effective
immediately.

APPROVED—The 13th day of July, A. D. 1953.

JOHN S. FINE

No. 105

AN ACT

Authorizing the Department of Property and Supplies, with the approval of the Governor, to sell and convey 52.3 acres, more or less, of land situate in the City of Erie, Erie County, Pennsylvania.

Real property.

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

Department of Property and Supplies, with approval of Governor, authorized to sell and convey certain land in City and County of Erie.

Section 1. The Department of Property and Supplies acting on behalf of the Commonwealth of Pennsylvania, with the approval of the Governor, is hereby authorized to sell at public sale to the highest bidder and convey the following described tract of land situate in the City of Erie, County of Erie and Commonwealth of Pennsylvania, bounded and described as follows:

Description.

Beginning at an iron pin located 116.95 feet northerly of the northerly end of Wayne Street, measured along the west line of Wayne Street extended and 205 feet westerly at right angles from said west line extended of Wayne Street; thence north 26 degrees 52 minutes west 1478.72 feet, more or less, to a point; thence north 53 degrees 15 minutes west 1253.21 feet, more or less, to a point; thence south 19 degrees 12 minutes 30 seconds east 933.33 feet, more or less, to a point; thence south 13 degrees 30 seconds east 395.51 feet, more or less, to a point; thence south 80 degrees 56 minutes west 456.12 feet, more or less, to a point; thence south 15 degrees 14 minutes east 1574.05 feet, more or less, to a point; thence south 31 degrees 45 minutes east 68.14 feet, more or less, to a point; thence north 74 degrees 30 minutes east 122.42 feet, more or less, to a point; thence north 14 degrees 49 minutes west 82.40 feet, more or less, to a point; thence north 12 degrees 40 minutes 30 seconds east 404.43 feet, more or less, to a point; thence north 72 degrees 45 minutes east 1142.82 feet, more or less, to an iron pin, the place of beginning. Containing 52.3 acres, be the same more or less.

Conditions and reservations.

Section 2. The conveyance shall be made under and subject, nevertheless, to all easements, servitudes and rights of others, including, but not confined to, streets, roadways and rights of any telephone, telegraph, water, electric, gas or pipe line companies, as well as under and subject, nevertheless, to any estates or tenancies vested in third persons, whether or not appearing of record, for any portion of the said land or improvements erected thereon.

Approval of deed and form of execution thereof.

Section 3. The deed of conveyance shall be approved by the Department of Justice and shall be executed by the Secretary of Property and Supplies in the name of the Commonwealth of Pennsylvania.

Disposition of proceeds.

Section 4. All moneys received from the sale of the land herein authorized to be conveyed shall be deposited to the credit of the General Fund.

Act effective immediately.

Section 5. This act shall become effective immediately upon its final enactment.

APPROVED—The 13th day of July, A. D. 1953.

JOHN S. FINE