

Completion and distribution.

The pamphlet shall be completed and available for distribution on or before September 1, 1956.

Appropriation.

Section 2. The sum of five thousand dollars (\$5000), or as much thereof as is necessary, is appropriated to the Legislative Reference Bureau to pay the compensation of assistants and all costs and expenses incurred by the bureau in carrying out this act.

Act effective immediately.

Section 3. This act shall take effect immediately.

APPROVED—The 31st day of May, A. D. 1956.

GEORGE M. LEADER

No. 642

AN ACT

Amending the act of May twenty-two, one thousand nine hundred thirty-three (Pamphlet Laws 853), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," clarifying the exclusion of cities, boroughs, townships, school districts and poor districts, in counties of the second class, from provision excluding certain items in valuing real estate.

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

The General County Assessment Law.

Section 201, act of May 22, 1933, P. L. 853, amended July 28, 1953, P. L. 701, and July 29, 1953, P. L. 984, further amended

Section 1. Section 201, act of May twenty-two, one thousand nine hundred thirty-three (Pamphlet Laws 853), known as "The General County Assessment Law," amended July twenty-eight, one thousand nine hundred fifty-three (Pamphlet Laws 701), and July twenty-nine, one thousand nine hundred fifty-three (Pamphlet Laws 984), is amended to read:

Section 201. Subjects of Taxation Enumerated.—The following subjects and property shall, as hereinafter provided, be valued and assessed, and subject to taxation for all county, city, borough, town, township, school and poor purposes at the annual rate:

(a) All real estate, to wit: Houses, house trailers permanently attached to land, lands, lots of ground and ground rents, trailer parks and parking lots, mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, and ferries, wharves, and all other real estate not exempt by law from taxation. Machinery,

tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not be considered or included as a part of the real estate in determining the value of such mill, mine, manufactory or industrial establishment: Provided, [however,] That the exclusion of machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not apply to [the county] *counties of the second class nor to citics other than cities of the second class, boroughs, townships, school districts, other than school districts of the first class A, or poor districts in counties of the second class:* Provided further, That the exclusion of such machinery, tools, appliances and other equipment in so determining the value of such mill, mine, manufactory or industrial *establishment, shall be postponed and shall not become effective until such real estate is valued and assessed for taxes to be levied for the tax or fiscal years beginning on or after the first day of January, one thousand nine hundred fifty-six.

(b) All salaries and emoluments of office, all offices, and posts of profit, professions, trades and occupations, except the occupation of farmer, and all persons over the age of twenty-one years who do not follow any occupation or calling, as well of unnaturalized foreign-born persons who shall have resided within this Commonwealth for one whole year, as citizens of this Commonwealth: Provided, That whenever a person, other than a Federal employe, not taxable under the provision of this clause, is disfranchised from voting because he cannot be lawfully assessed for a county or State tax, it shall be lawful for the county commissioners to assess the occupation of such persons for county taxation purposes, in the manner provided by this act for such assessments. The provisions of this clause shall not apply to counties of the second and third class, or to any other county, the county commissioners of which shall by resolution determine not to levy a tax on trades, occupations, professions and persons who follow no occupation or calling, nor shall the provisions of this clause apply to cities of the second and second A class, or to school districts.

(c) All other things and persons now taxable by the laws of this Commonwealth for county, city and school purposes.

Section 2. This act shall take effect immediately.

Effective date.

APPROVED—The 31st day of May, A. D. 1956.

GEORGE M. LEADER

* "establishments" in original.