

the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," is repealed.

Fourth paragraph, section 13 of act, amended September 16, 1961, P. L. 1353, further amended.

Section 2. The fourth paragraph of section 13 of the act, amended September 16, 1961 (P. L. 1353), is amended to read:

Time of assessment of acreage or unimproved property subsequently laid out in lots.

Section 13. * * *

No new residential building in the process of construction shall be valued or assessed for any purpose until the expiration of the calendar year immediately following the year in which the building permit was issued or until occupied or sold, whichever event earlier occurs, and no land assessed as acreage or unimproved property, which is subsequently laid out in residential lots and the plan of such lots is recorded, shall be assessed in excess of the total assessment of the land as acreage or unimproved property for a period of three years after the recording of such plan, or until such time as the lots are actually sold or improved with permanent construction of any new building occupied for residential purposes, whichever period is the shorter. Each such lot as sold shall be subject to reassessment beginning with the date of such sale, and new construction begun thereon shall be subject to reassessment as provided above.

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Act effective immediately.

Section 3. This act shall take effect immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 436

AN ACT

Amending the act of June 25, 1947 (P. L. 948), entitled "An act authorizing the laying out, and taking over by the Secretary of Highways, with the approval of the Governor, of new State highway routes in certain cases; providing for their laying out, opening, construction, reconstruction and maintenance, at the expense of the Commonwealth and making an appropriation," adding a new route in Delaware County.

State highway routes.

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

Section 1. Section 1, act of June 25, 1947 (P. L. 948), entitled "An act authorizing the laying out, and taking over by the Secretary of Highways, with the approval of the Governor, of new State highway routes in certain cases; providing for their laying out, opening, construction, reconstruction and maintenance, at the expense of the Commonwealth and making an appropriation," is amended by adding, at the end thereof, a new clause to read:

Section 1, act of June 25, 1947, P. L. 948, amended by adding a new clause (6).

Section 1. Whenever, in the opinion of the Secretary of Highways, the laying out, opening and construction of the highways hereinafter described, will facilitate the movement of vehicular traffic, or relieve traffic congestion on the State Highway System, the Secretary of Highways, with the approval of the Governor, shall have authority to lay out and take over as State highway routes, such highways in accordance with the following descriptions:

Secretary of Highways, with approval of Governor, authorized to lay out and take over highways.

* * * * *

(6) *Beginning at the intersection of Legislative Route 420 at Primos Avenue and Delmar Drive (Hook Road) in Folcroft Borough; thence in a southerly direction through the Borough of Folcroft and Township of Darby to Darby Creek in the Borough of Folcroft, Delaware County, a length of about 1.4 miles, continuing southerly across Darby Creek in the Township of Tincum in Delaware County to intersect with Legislative Route 762 at a point in the village of Lester to be determined by the Secretary of Highways.*

Section 2. The Department of Highways shall begin the preparations of the plans and specifications for the construction of the highway herein mentioned as soon as practicable.

Preparations of plans.

Section 3. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 437

AN ACT

Amending the act of June 22, 1935 (P. L. 414), entitled, as amended, "An act to provide revenue for State purposes; imposing taxes upon certain classes of personal property; providing for the assessment, collection, and lien of the same, and the distribution of the proceeds thereof; imposing duties on executors, administrators, registers of wills, recorders of deeds, prothonotaries, and court clerks, and on persons, copartner-