Section 2551. Tax Levies-

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The council of any city may by ordinance, in any year, levy separate and different rates of taxation for city purposes on all real estate classified as land exclusive of the buildings thereon and on all real estate classified as buildings on land. When real estate tax rates are so levied, they shall be uniform as to all real estate within each such classification, and such rates shall be determined by the requirements of the city budget as approved by council.

Act effective Immediately. Section 3. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 17th day of August, A. D. 1951.

JOHN S. FINE

No. 300

AN ACT

To further amend clause (k) of subsection (a) of section 722 of the act, approved the first day of May, one thousand nine hundred twenty-nine (Pamphlet Laws 905), entitled "An act for the protection of the public safety; regulating the use of highways, and the operation of vehicles, tractors, street cars, trackless trolley omnibuses, bicycles, pedestrians, and the riding of animals upon the highways of this Commonwealth; providing for the titling, including liens, encumbrances, and legal claims; registration of certain vehicles and licensing the operators thereof, upon payment of prescribed fees; prescribing and limiting the powers of local authorities to deal with the subject matter of this act; conferring powers and imposing duties upon the Department of Revenue, the Department of Highways, peace officers, mayors, burgesses, magistrates, aldermen, justices of the peace, the courts and the clerks thereof, owners of vehicles, and garage keepers; providing that records are admissible as evidence; imposing upon owners, counties, cities, boroughs, incorporated towns, townships, within the Commonwealth, liability for damages caused by the negligent operation of their motor vehicles; imposing penalties; imposing certain costs upon counties; providing for the disposition of fines, forfeitures, fees, and miscellaneous receipts; making an appropriation and providing for refunds," by including combinations of certain organizations within exemptions from fees.

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

Section 1. Clause (k) of subsection (a) of section 722 of the act, approved the first day of May, one thousand nine hundred twenty-nine (Pamphlet Laws 905), entitled "An act for the protection of the public safety; regulating the use of highways, and the operation of vehicles, tractors, street cars, trackless trolley omnibuses, bicycles, pedestrians, and the riding of animals upon

"The Vehicle Code."

Clause (k) of subsection (a) of section 722, act of May 1, 1929, P. L. 905. as last amended by act of May 10, 1949, P. L. 1072, further amended.

the highways of this Commonwealth; providing for the titling, including liens, encumbrances, and legal claims; registration of certain vehicles and licensing the operators thereof, upon payment of prescribed fees; prescribing and limiting the powers of local authorities to deal with the subject matter of this act; conferring powers and imposing duties upon the Department of Revenue, the Department of Highways, peace officers, mayors, burgesses, magistrates, aldermen, justices of the peace, the courts and the clerks thereof, owners of vehicles, and garage keepers; providing that records are admissible as evidence; imposing upon owners, counties, cities, boroughs, incorporated towns, townships, within the Commonwealth, liability for damages caused by the negligent operation of their motor vehicles; imposing penalties; imposing certain costs upon counties; providing for the disposition of fines, forfeitures, fees, and miscellaneous receipts; making an appropriation and providing for refunds," as last amended by the act, approved the tenth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1072), is hereby further amended to read as follows:

Section 722. Exemptions from Fees.-

(a) No fee shall be charged for a certificate of title or registration of motor vehicles, fire department equipment, trailers and semi-trailers owned by and used exclusively in the performance of the duties of—

(k) duly chartered post, [or] organization or combination of organizations of the American Legion, Veterans of Foreign Wars, American Veterans of World War II (AMVETS), the Marine Corps League, Military Order of the Purple Heart, Jewish War Veterans, Catholic War Veterans, Inc., or United Spanish War Veterans, of this Commonwealth or La Societe Des Forty Hommes et Eight Chevaux, and organizations and units of the Pennsylvania National Guard.

APPROVED—The 17th day of August, A. D. 1951.

JOHN S. FINE

No. 301

AN ACT

To amend sections 515 and 525 of the act, approved the first day of June, one thousand nine hundred forty-five (Pamphlet Laws 1242), entitled "An act relating to roads, streets, highways and bridges; amending, revising, consolidating and changing the laws administered by the Secretary of Highways and by the Department of Highways relating thereto," by changing the provisions governing openings in the surface of highways in boroughs, incorporated towns and cities.