

Commissioners to appoint time and place of hearing, and give due notice thereof to pilot.

Penalty upon due proof of misbehavior.

Effect of suspension.

Proviso: right of review by court.

Further proviso: right of injured party to damages.

complain to the said] Board of Commissioners of Navigation [, who shall thereupon] to appoint a time and place of hearing, of which due notice shall be given such pilot, and, upon due proof being made thereof to the said Board of Commissioners of Navigation, it shall be lawful for them to fine such pilot, in any sum not exceeding the amount of the pilotage of the ship or vessel to which such damage shall have happened, for the use of decayed pilots, their widows and children, or to suspend such pilot for any term which the said Board of Commissioners of Navigation may deem proper; and in every case of suspension the pilot shall deliver up his license to the said Board of Commissioners of Navigation, to be by them kept till the time for which he may have been suspended shall have expired: Provided always, That any one who shall consider himself aggrieved by the decision of the said Board of Commissioners of Navigation shall have the right to have such decision reviewed by the court of common pleas of the said county of Philadelphia: And provided further, Nothing herein shall prevent any person or persons recovering his or their damages in a court having jurisdiction over the same.

APPROVED—The 29th day of July, A. D. 1953.

JOHN S. FINE

No. 245

AN ACT

To further amend section 201 of the act, approved the twenty-second day of May, 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," by further classifying real estate for the purpose of taxation.

"The General County Assessment Law."

Section 201, act of May 22, 1933, P. L. 853, as amended by act of July 2, 1941, P. L. 219, further amended.

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

Section 1. Section 201 of the act, approved the twenty-second day of May, 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 taxa-

tion 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," as amended by the act, approved the second day of July, one thousand nine hundred forty-one (Pamphlet Laws 219), is hereby further amended to read as follows:

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.

(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 of 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.

APPROVED—The 29th day of July, A. D. 1953.

JOHN S. FINE