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(b) Local authorities in cities of the first class, second class, second class A and third class, townships [of the first class], incorporated towns and boroughs in their respective jurisdictions, shall have the authority to provide, by ordinance, for the removal and impounding of any vehicle parked on the streets, highways, or public property of such city, township, incorporated town or borough, in violation of any local ordinance, adopted pursuant to the authority of this act or of any of the provisions of this act.

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Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 11th day of June, A. D. 1963.

WILLIAM W. SCRANTON

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No. 77

#### AN ACT

Amending the act of February 28, 1956 (P. L. 1154), entitled, as amended, "An act relating to the administration and distribution of incompetents' estates, both as to real and personal property, and the appointment of guardians of the persons of incompetents, and the procedure relating thereto; including the disposition of such estates or portions thereof and the determination of title thereto without the appointment of a guardian in certain cases; the appointment, bond, removal and discharge of guardians of such estates, their powers, duties and liabilities, the rights of persons dealing with such guardians, and the rights of persons claiming an interest in such estates or in property distributed therefrom whether as claimants or distributees, and containing provisions concerning the determination of incompetency and the powers, duties and liabilities of foreign guardians; and also generally dealing with the jurisdiction, powers and procedure of the orphans' court and the common pleas court relating to incompetents' estates," authorizing the creation of a trust fund to pay the funeral expenses of incompetents.

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

Incompetents' Estates Act of 1955.

Section 1. The act of February 28, 1956 (P. L. 1154), known as the "Incompetents' Estates Act of 1955," reenacted and amended July 11, 1957 (P. L. 794), is amended by adding, after section 411, a new section to read:

Act of February 28, 1956, P. L. 1154, reenacted and amended July 11, 1957, P. L. 794, further amended by adding a new section 411.1.

*Section 411.1. Trust Fund.—The guardian may, with the approval of the court having jurisdiction of the estate, create with a corporate fiduciary a trust with a principal not in excess of six hundred dollars (\$600). The trust so created shall terminate upon the death of*

*the incompetent and the proceeds thereof shall be used to such a degree as is necessary to pay the funeral expenses of the incompetent. Should the incompetent become competent, the court having jurisdiction of the estate shall have the right to terminate the trust and award the funds so received. During the term of the trust, the corpus shall be exempt from levy, sale, garnishment, attachment or any other process, and shall be unassignable.*

APPROVED—The 11th day of June, A. D. 1963.

WILLIAM W. SCRANTON

No. 78

AN ACT

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," authorizing the reassessment of after built property in townships, and imposing liability for township taxes upon the owners thereof.

The Second Class Township Code.

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

Act of May 1, 1933, P. L. 103, reenacted and amended July 10, 1947, P. L. 1481, further amended by adding a new section 905.1.

Section 1. The act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481), is amended by adding, after section 905, a new section to read:

*Section 905.1. Additions and Revisions to Duplicates.—Whenever in any township, there is any construction of a building or buildings after the township supervisors have prepared a duplicate of the assessment of township taxes and the building is not included in the tax duplicate of the township, the authority responsible for assessments in the township shall, upon the request of the township supervisors, direct the assessor in the township to inspect and reassess, subject to the right of appeal and adjustment provided by the act of Assembly under which assessments are made, all taxable property in the township to which major improvements have been made after the original duplicates were prepared, and to give notice of such reassessments within ten days to the authority responsible for assessments, the township and the property owner: Provided, That in the case of new construction for residential purposes, no increased valuation or assessment shall be made when new construction for residential purposes occurs until there has been a conveyance to a bona fide*