

powers, duties, liabilities, accounts, discharge and removal of executors, administrators, guardians, and trustees, herein designated as fiduciaries; the administration and distribution of the estates of presumed decedents; widow's and children's exemptions; debts of decedents, rents of real estate as assets for payment thereof, the lien thereof, sales and mortgages of real estate for the payment thereof, judgments and executions therefor, and the discharge of real estate from the lien thereof; contracts of decedents for the sale or purchase of real estate; legacies, including legacies charged on land; the discharge of residuary estates and of real estate from the lien of legacies and other charges; the appraisement of real estate devised at a valuation; the ascertainment of the curtilage of dwelling houses or other buildings devised; the abatement and survival of actions, and the substitution of executors and administrators therein; the survival of causes of action and suits thereupon by or against fiduciaries; investments by fiduciaries; the organization of corporations to carry on the business of decedents; the audit and review of accounts of fiduciaries; refunding bonds; transcripts to the court of common pleas of balances due by fiduciaries; the rights, powers, and liabilities of nonresident and foreign fiduciaries; the appointment, bonds, rights, powers, duties, and liabilities of trustees durante absentia; the recording and registration of decrees, reports and other proceedings, and the fees therefor; appeals in certain cases; and, also, generally dealing with the jurisdiction, powers, and procedure of the orphans' court in all matters relating to fiduciaries concerned with the estates of decedents," is hereby repealed absolutely.

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

JOHN S. FINE

No. 299

AN ACT

To further amend the act, approved the twenty-third day of June, one thousand nine hundred thirty-one (Pamphlet Laws 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," by authorizing the classification of real estate into buildings on land and land exclusive of the buildings for city assessment and tax-levying purposes at separate and different rates.

"The Third Class
City Law."

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

Section 1. Section 2504 of the act, approved the twenty-third day of June, one thousand nine hundred thirty-one (Pamphlet Laws 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," as last amended by the act, approved the tenth day of April, one thousand nine hundred forty-five (Pamphlet Laws 167), is hereby further amended to read as follows:

Section 2504, act of June 23, 1931, P. L. 932, as last amended by act of April 10, 1945, P. L. 167, further amended.

Section 2504. Assessment of Property; Duties of Assessors.—The assessor shall make, or cause to be made, during the year one thousand nine hundred forty-five, and every third year thereafter, a full, just, equal, and impartial assessment of all property, taxable according to the laws of this Commonwealth for county purposes, and all matters and things within the city subject by law to taxation for city purposes, and a just and perfect list of all property exempt by law from taxation, with a just valuation of the same. But nothing hereinbefore contained shall be construed as making taxable for city purposes the classes of personal property which by law are made taxable exclusively for county purposes at the rate of four mills. With his assessment he shall return such dimension, description, or quality of each lot or parcel of land as will be sufficient to identify the same, together with the number and kind of improvements. *At the next triennial assessment following the effective date of this amending act, the assessor shall, if council by ordinance so directs, classify all real estate in such city in such manner and upon such testimony as may be adduced before him so as to distinguish between the buildings on land and the land exclusive of the buildings, and he shall certify to the council the aggregate valuations of all real estate subject to taxation for city purposes within each such classification.* In all cases he shall value, or cause to be valued, the property at the actual value thereof. In arriving at such value the price for which any property would separately bona fide sell, or the price at which any property may bona fide actually have been sold, shall be considered, but shall not be controlling. Instead such selling price, estimated or actual, shall be subject to revision by increase or decrease to accomplish equalization with other similar property within the taxing district. It shall be the further duty of the assessor to return annually a list of all the inhabitants over twenty-one years of age.

Section 2. Section 2551 of said act, as amended by the act, approved the third day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1233), is hereby further amended by adding, at the end thereof, a new paragraph to read as follows:

Section 2551, said act, as amended by act of July 3, 1947, P. L. 1233, further amended by adding, at end thereof, a new paragraph.

Section 2551. Tax Levies—

* * * * *

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 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 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