

(c) All other things and persons now taxable by the laws of this Commonwealth for county, city and school purposes.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

Act effective
immediately.

APPROVED—The 28th day of July, A. D. 1953.

JOHN S. FINE

No. 227

AN ACT

To further amend section 201 of the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 571), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," by postponing for a limited time the exclusion of certain items in valuing real estate for taxation.

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

Section 1. Section 201 of the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 571), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes, providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder

"The Fourth to
Eighth Class
County
Assessment
Law."

Section 201, act
of May 21, 1943,
P. L. 571, as
amended by Act
No. 108,
approved July
17, 1953, P. L.
—, further
amended.

of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," as amended by Act Number 108, approved the seventeenth day of July, one thousand nine hundred fifty-three (Pamphlet Laws), 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, borough, town, township, school, (except in cities), poor and county institution district purposes, at the annual rate,

(a) All real estate, to wit: Houses, buildings, lands, lots of ground and ground rents, mills and manufactories of all kinds, and all other real estate not exempt by law from taxation. Machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not be considered or included as *a part of the real estate in determining the value of such mill, mine, manufactory or industrial establishment: *Provided, That the exclusion of such machinery, tools, appliances and other equipment, in so determining the value of such mill, mine, manufactory or industrial establishment, shall be postponed and shall not become effective until such real estate is valued and assessed for taxes to be levied for the tax or fiscal years beginning on or after the first day of January, one thousand nine hundred fifty-six.*

(b) All salaries and emoluments of office, all offices and posts of profit, professions, trades and occupations, and all persons over the age of twenty-one years who do not follow any occupation or calling, as well as unnaturalized foreign-born persons who shall have resided within this Commonwealth for one whole year as citizens of this Commonwealth.

(c) All other things and persons now taxable by the laws of this Commonwealth for county, city and school purposes.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 28th day of July, A. D. 1953.

JOHN S. FINE

No. 228

AN ACT

To further amend clause (q) of section seven hundred thirty-one of the act, approved the third day of June, one thousand nine hundred thirty-seven (Pamphlet Laws 1225), entitled "An act concerning game and other wild birds and wild animals; and

* "a" omitted in original.