

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.

amending, revising, consolidating, and changing the law relating thereto," by providing for mandatory revocation of hunting and trapping rights.

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

"The Game Law."

Section 1. 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 amending, revising, consolidating, and changing the law relating thereto," as last amended by the act, approved the fourteenth day of April, one thousand nine hundred forty-nine (Pamphlet Laws 434), is hereby further amended to read as follows:

Clause (q) of section 731, act of June 3, 1937, P. L. 1225, as last amended by act of April 14, 1949, P. L. 434, further amended.

Section 731. Penalties.—Any person violating any of the provisions of the sections of this article shall, upon conviction, be sentenced to pay the following fines and costs of prosecution for each offense:

* * * * *

(q) Except as otherwise herein provided, for hunting, or chasing, or catching, or taking, or killing, or wounding, or receiving, or delivering, or transporting, or shipping or using or concealing or assisting to conceal, or having in possession, or attempting to hunt for, catch, take, kill, wound, or transport contrary to this article, or regulations adopted thereunder by the commission, or for violating any of the provisions of this article relating to the shipping or transportation or removal out of this Commonwealth, or relating to the buying or selling or bartering of;

I. Each elk, two hundred dollars, and in the discretion of the court, six months' imprisonment.

II. Each deer, one hundred dollars *during any deer season; at any other time, one hundred dollars and the person convicted shall be denied the right to hunt or trap anywhere in this Commonwealth, with or without a license, for a period of three years.*

III. Each bear, two hundred dollars *during any bear season; at any other time, two hundred dollars and the person convicted shall be denied the right to hunt or trap anywhere in this Commonwealth, with or without a license, for a period of five years.*

IV. Each wild turkey, ruffed grouse, pheasant, quail, partridge, or woodcock, twenty-five dollars.

V. Each raccoon, twenty-five dollars.

VI. Each other wild bird or wild animal, ten dollars.

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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