

## Section 9. Suit on Collection; Penalty.—

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(b) If for any reason the tax is not paid when due in each year, interest at the rate of six per centum (6%) per annum on the amount of said tax, and an additional penalty of one per centum (1%) of the amount of the unpaid tax for each month, or fraction thereof, during which the tax remains unpaid, shall be added and collected: *Provided, That the maximum penalty which shall be imposed on a tax not paid when due shall be seven (7%) percent.* Where suit is brought for the recovery of any such tax the person shall be liable for, and in addition to the tax assessed against such person, the costs of such collection, and the interest and penalties herein imposed shall be collected.

Section 2. The provisions of this act shall be effective for all taxes levied for the tax year one thousand nine hundred forty-eight and all subsequent tax years.

Act effective for all taxes levied for tax year 1948 and subsequent tax years.

APPROVED—The 12th day of April, A. D. 1956.

GEORGE M. LEADER

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No. 484

## AN ACT

To amend the act, approved the third day of June, one thousand nine hundred forty-three (Pamphlet Laws 818), entitled "An act for the extension of Capitol Park in the City of Harrisburg and for the acquisition of real estate in connection therewith, and for the demolition of the buildings and structures thereon; providing for and imposing powers and duties upon a Capitol Park Extension Commission; conferring powers and duties upon the Department of Property and Supplies; and making an appropriation," by empowering and directing the Department of Property and Supplies to acquire by purchase or condemnation all lands, buildings and property which will permit the construction by said Department of an extension of East Street (Commonwealth Avenue) northwardly from Forster Street to connect with Sixth Street, and making an appropriation.

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

Capitol Park—Harrisburg.

Section 1. The act approved the third day of June, one thousand nine hundred forty-three (Pamphlet Laws 818), entitled "An act for the extension of Capitol Park in the City of Harrisburg and for the acquisition of real estate in connection therewith, and for the demolition of the buildings and structures thereon; providing for and imposing powers and duties upon a Capitol Park Extension Commission; conferring powers and

Act of June 3, 1943, P. L. 818, amended by adding a new section 4.1.

Additional authority of Department of Property and Supplies concerning extension of East Street or Commonwealth Avenue.

duties upon the Department of Property and Supplies; and making an appropriation," is amended by adding, after section four, a new section to read as follows:

*Section 4.1. In addition to the acquisition of the property or properties to be acquired within the boundaries for the extension of Capitol Park as set forth in section four, the Department of Property and Supplies is hereby empowered and directed to acquire all lands, buildings or property located within an area which will permit the extension and continuation of East Street (Commonwealth Avenue) northwardly from the northern line of Forster Street to connect with Sixth Street at or near its intersection with Boas Street. The cost of the acquisition of such property or properties as well as the cost of construction of such extension of East Street or Commonwealth Avenue by the Department of Property and Supplies shall be paid from moneys appropriated and available for the extension of Capitol Park, and, after the construction thereof, said East Street or Commonwealth Avenue as extended shall be maintained by the Department of Highways in accordance with present or future laws applicable to the maintenance of State highways in cities of the third class: Provided, however, That the taking of properties for such extension shall not be deemed to have taken place and viewers shall not be appointed for the determination of damages, unless and until the Secretary of Property and Supplies shall have filed in the Court of Common Pleas of Dauphin County a declaration of taking for the particular property or properties involved. The procedure for the determination of damages shall be otherwise in accordance with the provisions of section four of this act.*

**Appropriation.**

Section 2. The sum of three hundred thousand dollars (\$300,000), or so much as may be necessary, is hereby appropriated to the Department of Property and Supplies for the purpose of carrying out the provisions of this act.

APPROVED—The 12th day of April, A. D. 1956.

GEORGE M. LEADER