

No. 410

AN ACT

Amending the act of May 22, 1933 (P. L. 853), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," designating items to be included in the valuation of industrial property.

The General
County Assess-
ment Law.

Section 201, act
of May 22, 1933,
P. L. 853,
amended May
31, 1956, P. L.
1924, further
amended.

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

Section 1. Section 201, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," amended May 31, 1956 (P. L. 1924), is amended to read:

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, city, borough, town, township, school and poor purposes at the annual rate:

(a) All real estate, to wit: Houses, house trailers permanently attached to land, lands, lots of ground and ground rents, trailer parks and parking lots, mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, and ferries, wharves, 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 machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not apply to counties of the second class nor to cities other than cities of the second class, boroughs, townships, school districts, other than school districts of the first class A, or poor districts in counties of the second class: Provided further, 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.] *Provided, That for the tax or fiscal year beginning on or after the first day of January, one*

thousand nine hundred fifty-eight, eighty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in counties of the second class as well as in all cities of the third class, boroughs, townships, school districts of the second, third and fourth class, and institutional districts in counties of the second class, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred fifty-nine, sixty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred sixty, forty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred sixty-one, twenty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal years beginning on or after the first day of January, one thousand nine hundred sixty-two, no portion of the value of any such machinery, tools, appliances and other equipment regardless of where located, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That nothing contained in this section of this act shall be construed as an intent to provide for the valuing and assessing and subjecting to taxation for purposes of any city of the second class or any school district of the first class A any such machinery, tools, appliances and other equipment.

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

a Federal employe, not taxable under the provision of this clause, is disfranchised from voting because he cannot be lawfully assessed for a county or State tax, it shall be lawful for the county commissioners to assess the occupation of such persons for county taxation purposes, in the manner provided by this act for such assessments. The provisions of this clause shall not apply to counties of the second and third class, or to any other county, the county commissioners of which shall by resolution determine not to levy a tax on trades, occupations, professions and persons who follow no occupation or calling, nor shall the provisions of this clause apply to cities of the second and second A class or to school districts.

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

Section 2. It is hereby declared to be the legislative intent that, if this act cannot take effect in its entirety because of the decision of any court holding unconstitutional all or any part, sentence or clause of any of the provisos of section 1 hereof enacted by this act, the remaining provisions of the act shall be given full force and effect as completely as if the part held unconstitutional had not been included herein. It is hereby declared as the intent of the Legislature that every other part, sentence or clause of this act would have been enacted had such unconstitutional provisions not been included herein.

Effective date.

Section 3. This act shall take effect immediately.

APPROVED—The 16th day of July, A. D. 1957.

GEORGE M. LEADER

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No. 411

AN ACT

To define and prohibit unauthorized interception, divulgence or use of telephone and telegraph communications; providing criminal penalties and civil damages, including attorneys' fees, for the violation thereof; and limiting the admissibility of evidence.

Telephone and telegraph communications.

Interception of communication without consent prohibited.

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

Section 1. No person shall intercept a communication by telephone or telegraph without permission of the parties to such communication. No person shall install or employ any device for overhearing or recording communications passing through a telephone or telegraph line with intent to intercept a communication in violation of this act. No person shall divulge or use the