

obligations issued or incurred by it pursuant to the Compact.

[Nothing contained in this act or in any other act shall be deemed to prevent the Authority, if it shall acquire by purchase or condemnation the existing Tacony-Palmyra Bridge in accordance with the powers heretofore conferred upon it by the Compact and the Congressional Consents thereto and by the consents to such acquisition heretofore given by the Governors of the Commonwealth of Pennsylvania and the State of New Jersey, which powers and consents are hereby continued and confirmed, from discontinuing the operation of said Tacony-Palmyra Bridge: Provided, however, That the Authority shall not cease to operate the present Tacony-Palmyra Bridge until the new toll bridge, authorized by this act, shall have been completed and placed in operation.]

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 24th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 508

AN ACT

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," authorizing the reassessment of after built property in cities and imposing liability for city taxes upon the owners thereof.

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

The Third Class City Code.

Section 1. The act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662), is amended by adding, after section 2516, a new section to read:

Act of June 23, 1931, P. L. 932, reenacted and amended June 28, 1951, P. L. 662, amended by adding a new section 2516.1.

*Section 2516.1. Additions and Revisions to Duplicates.—Whenever in any city there is any construction of a building or buildings after the city council has prepared a duplicate of the assessment of city taxes and the building is not included in the tax duplicate of the city, the authority responsible for assessments in the city shall, upon the request of the city council, direct the assessor in the city to inspect and reassess, subject to the right of appeal and adjustment provided by the act of Assembly under which assessments are made, all taxable property in the city to which major improvements have been made after the original duplicates were prepared and to give notice of such reassessments within*

*ten days to the authority responsible for assessments, the city and the property owner: Provided, That in the case of new construction for residential purposes, no increased valuation or assessment shall be made when new construction for residential purposes occurs until there has been a conveyance to a bona fide purchaser or the premises have been occupied whichever is the earlier to occur. In no event shall such postponement of increased valuation or assessment extend beyond the date on which the next annual tax duplicate is completed. The property shall then be added to the duplicate and shall be taxable for city purposes at the reassessed valuation for that proportionate part of the fiscal year of the city remaining after the property was improved. Any improvement made during the month shall be computed as having been made on the first of the month. A certified copy of the additions or revisions to the duplicate shall be furnished by the city council to the city treasurer, together with their warrant for collection of the same, and within ten days thereafter the city treasurer shall notify the owner of the property of the taxes due the city.*

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 24th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 509

AN ACT

Amending the act of June 24, 1931 (P. L. 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating and changing the law relating thereto," further regulating additions and revisions to tax duplicates in the case of new construction for residential purposes.

The First Class Township Code.

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

Section 1709.1, act of June 24, 1931, P. L. 1206, reenacted, amended and revised May 27, 1949, P. L. 1955, and added July 1, 1955, P. L. 248, further amended.

Section 1. Section 1709.1, act of June 24, 1931 (P. L. 1206), known as "The First Class Township Code," reenacted, amended and revised May 27, 1949 (P. L. 1955) and added July 1, 1955 (P. L. 248), is amended to read:

Section 1709.1. Additions and Revisions to Duplicates.—Whenever in any first class township there is any construction of a building or buildings after the township commissioners have prepared a duplicate of the assessment of township taxes and the building is not included in the tax duplicate of the township, the authority responsible for assessments in the township shall, upon the request of the township commissioners, direct