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**LEGISLATURE OF PENNSYLVANIA.**

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**FILE OF THE HOUSE OF REPRESENTATIVES.**

**No. 750**      **Session of**  
**1919.**

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INTRODUCED BY MR. SWEITZER, MARCH 4, 1919.

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REFERRED TO COMMITTEE ON WAYS AND MEANS,  
MARCH 4, 1919.

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**AN ACT**

To amend section five of an act approved the seventeenth day of June one thousand nine hundred and thirteen (Pamphlet Laws five hundred and seven) entitled "An act to provide revenue for State and county purposes and in cities coextensive with counties for city and county purposes imposing taxes upon certain classes of personal property providing for the assessment and collection of the same providing for the duties and compensation of prothonotaries and recorders in connection therewith and modifying existing legislation which provided for raising revenue for State purposes"

1      Section 1 *Be it enacted by the Senate and House of Repre-*  
2 *sentatives of the Commonwealth of Pennsylvania in General Assembly*  
3 *met and it is hereby enacted by the authority of the same That*  
4 *section five of an act approved the seventeenth day of*  
5 *June one thousand nine hundred and thirteen (Pamphlet*  
6 *Laws five hundred and seven) entitled "An act to pro-*

1 vide revenue for State and county purposes and in cities  
2 coextensive with counties for city and county purposes im-  
3 posing taxes upon certain classes of personal property  
4 providing for the assessment and collection of the same  
5 providing for the duties and compensation of prothonotaries  
6 and recorders in connection therewith and modifying exist-  
7 ing legislation which for raising revenue for State pur-  
8 poses" which reads as follows

9 "Section 5 That upon the refusal or failure of any  
10 taxable person copartnership unincorporated association limited  
11 partnership joint-stock association or corporation to make a  
12 return properly verified by oath or affirmation as required  
13 by this act within ten days after being notified so to  
14 do it shall be the duty of the assessor to make a  
15 return for such taxable person copartnership unincorporated  
16 association joint-stock association limited partnership or cor-  
17 poration from the best information he can obtain he shall  
18 examine the records and lists of judgments and mortgages  
19 returned by the prothonotary and the recorder of deeds  
20 and mortgages under the seventh and eighth sections of  
21 this act in the commissioners' office or office of the board  
22 of revision of taxes or remaining in their respective of-  
23 fices and assess such defaulting person co-partnership un-  
24 incorporated association joint stock association limited partner-  
25 ship or corporation with the amounts of all such liens  
26 with interest thereon and add thereto the amount of all  
27 taxable property obtained from all other sources of in-  
28 formation which return the proper county commissioners or  
29 board of revision of taxes shall have power and it shall

1 be their duty to revise and correct according to the best  
2 information they can command from the records in their  
3 office or other sources and it shall be their duty to  
4 send for a person persons and papers and to administer  
5 an oath or affirmation to him or them in such form  
6 as shall be prescribed to which revised and corrected  
7 estimated return the proper county commissioners or board  
8 of revision of taxes shall add fifty per centum and the  
9 aggregate amount so obtained shall be the basis for taxation  
10 Provided That if such taxable person or copartnership or  
11 unincorporated association or company limited partnership  
12 joint-stock association or corporation on or before the day  
13 fixed for appeals from assessments shall present reasons  
14 supported by oath or affirmation satisfactory to the proper  
15 county commissioners or board of revision of taxes excus-  
16 ing a failure to make a return such as should be  
17 made to the assessors and shall then make such return  
18 the proper county commissioners or board of revision of  
19 taxes may substitute such return for that returned by  
20 the assessor and corrected as aforesaid to have like effect  
21 as if no failure to return had occurred" is hereby  
22 amended to read as follows

23 Section 5 That upon the refusal or failure of any  
24 taxable person copartnership unincorporated association limited  
25 partnership joint-stock association or corporation to make a  
26 return properly verified by oath or affirmation as required  
27 by this act within ten days after being notified so to  
28 do it shall be the duty of the assessor to make a  
29 return for such taxable person copartnership unincorporated

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8 fices and assess such defaulting person co-partnership un-  
9 incorporated association joint stock association limited partner-  
10 ship or corporation with the amounts of all such liens  
11 with interest thereon and add thereto the amount of all  
12 taxable property obtained from all other sources of in-  
13 formation which return the proper county commissioners or  
14 board of revision of taxes shall have power and it shall  
15 be their duty to revise and correct according to the best  
16 information they can command from the records in their  
17 office or other sources and it shall be their duty to  
18 send for a person persons and papers and to administer  
19 an oath or affirmation to him or them in such form  
20 as shall be prescribed to which revised and corrected  
21 estimated return the proper county commissioners or board  
22 of revision of taxes shall add fifty per centum and the  
23 aggregate amount so obtained shall be the basis for taxation  
24 The said county commissioners or board of revision of  
25 taxes shall thereupon notify such taxable person copartner-  
26 ship unincorporated association limited partnership joint-stock  
27 association or corporation to appear at a time certain be-  
28 fore them and verify the assessment Failure to comply with this  
29 notice shall render such taxable person copartnership unincor-

1 porated association limited partnership joint-stock association or  
2 corporation liable to a penalty of one thousand dollars which  
3 penalty shall be in addition to the penalty herein above provided  
4 and shall be collected as like amounts are now by law collected  
5 Provided That if such taxable person or copartnership or  
6 unincorporated association or company limited partnership  
7 joint-stock association or corporation on or before the day  
8 fixed for appeals from assessments shall present reasons  
9 supported by oath or affirmation satisfactory to the proper  
10 county commissioners or board of revision of taxes excus-  
11 ing a failure to make a return such as should be  
12 made to the assessors and shall then make such return  
13 the proper county commissioners or board of revision of  
14 taxes may substitute such return for that returned by  
15 the assessor and corrected as aforesaid to have like effect  
16 as if no failure to return had occurred