

## LEGISLATURE OF PENNSYLVANIA.

## FILE OF THE HOUSE OF REPRESENTATIVES.

No.

1077

Session of  
1919.

INTRODUCED BY MR. FRANKLIN, MARCH 24, 1919.

REFERRED TO COMMITTEE ON WAYS AND MEANS,  
MARCH 25, 1919.

## AN ACT

To provide revenue for county purposes and in cities co-extensive 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 of recorders prothonotaries registers banks trust companies and other fiduciaries and modifying existing legislation which provided for raising revenue for county and city 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 *from and after the passage of this act every person*  
5 *partnership association and corporation liable to taxation*  
6 *within this Commonwealth shall unless hereinafter specific-*  
7 *ally exempted pay to the county wherein such person*  
8 *shall have his or her principal place of residence within*  
9 *this Commonwealth or such partnership association or cor-*

1 poration shall have its principal place of business within  
2 this Commonwealth an annual tax of four mills on each  
3 dollar of the value of the average amount of personal  
4 property of any of the classes hereinafter enumerated  
5 which such person association or corporation shall have  
6 held or possessed at any one time during the preceding  
7 tax-year whether as owner trustee agent attorney-in-fact or  
8 otherwise Provided that if the powers of any county with  
9 reference to taxation revenues and finance shall have been  
10 by law vested in a city the said tax shall be paid  
11 to such city The average amount of personal property  
12 held or possessed by a taxable during the year shall  
13 be the daily average to be determined by adding to  
14 gether the daily holdings during the period in question  
15 and dividing the total by the number of days in said  
16 period

17 Such tax shall be paid on the following classes of  
18 personal property

19 (a) Mortgages on real or personal property within or  
20 outside of this Commonwealth

21 (b) Moneys owing by solvent debtors upon promissory  
22 notes penal or single bills bonds or judgments

23 (c) Articles of agreement and accounts bearing interest

24 (d) Public loans except those issued by this Common-  
25 wealth or any political sub-division thereof or the United  
26 States

27 (e) Loans to any corporation partnership or association  
28 including car-trust securities and loans secured by bonds  
29 or any other certificates or evidences of indebtedness

1 whether the interest be included in the principal of the  
2 obligation or payable by the terms thereof except such  
3 loans as are taxed for State purposes

4 (f) Shares of the capital stock of foreign corporations  
5 or associations which are not subject to taxation for  
6 State purposes under the laws of this Commonwealth and

7 (g) Moneys loaned or invested in other States and  
8 in any Territory of the United States the District of  
9 Columbia and foreign countries

10 Section 2 The following persons partnerships associations  
11 and corporations shall be exempt from the tax on per-  
12 sonal property imposed under the terms of this act

13 One Banks and private bankers savings institutions  
14 and trust companies shall be exempt upon bank-notes and  
15 promissory notes discounted or purchased by them

16 (a) Building and loan associations

17 (b) Fire companies and fireman's relief associations

18 (c) Secret and beneficial societies

19 (d) Labor unions and labor union relief associations

20 (e) Beneficial associations paying sick or death benefits  
21 or both from voluntary contributions from or assessments  
22 upon members thereof

23 (f) Corporations partnerships and associations liable to  
24 taxation upon their capital stock for State purposes shall  
25 be exempt from the tax imposed by this act upon per-  
26 sonal property owned by them in their own right but  
27 any such corporation partnership or association shall pay  
28 the tax upon any personal property held by its agent  
29 trustee executor administrator guardian or in any manner

1 otherwise than in its own right if the actual owner  
2 or beneficiary thereof be a person partnership association  
3 or corporation which would be subject to the tax if the  
4 property were held by him her or it in his her or  
5 its own right

6 (g) In cases where personal property is held in a  
7 fiduciary capacity the taxability thereof shall be determined  
8 by the status of the beneficiary and not by the status  
9 of the fiduciary

10 Section 3 On or before the first day of November  
11 of every year every person residing within this Common-  
12 wealth who shall be the owner of property taxable un-  
13 der this act whether held in own right or in a fiduci-  
14 ary capacity and every other person who shall hold or  
15 possess personal property subject to taxation under the  
16 terms of this act and every partnership association and  
17 corporation doing business within this Commonwealth shall  
18 file a personal property return

19 If the person partnership association or corporation fil-  
20 ing such return shall claim to be exempt from taxation  
21 under the terms of this act such return shall so de-  
22 clare briefly stating the reasons why such partnership as-  
23 sociation or corporation claims to be exempt

24 Every person partnership association and corporation re-  
25 quired to file a personal property return under the terms  
26 of this act shall file such return with the assessor in  
27 and for the ward township borough or other assessment  
28 district wherein such person shall have his or her prin-  
29 cipal place of residence within this Commonwealth or such

1 partnership association or corporation shall have its prin-  
2 cipal place of business within this Commonwealth and any  
3 such person having more than one place of residence and  
4 any such partnership association or corporation having more  
5 than one place of business within this Commonwealth shall  
6 on or before the first day of November of every year  
7 file with the assessor in and for every ward township  
8 borough or other assessment district wherein such person  
9 shall have a place of residence other than his or her  
10 principal place of residence or such partnership associa-  
11 tion or corporation shall have a place of business other  
12 than its principal place of business a statement giving  
13 the name and address of the assessor with whom his  
14 her or its personal property return shall have been  
15 filed together with the date of filing the same

16 Section 4 On or before the first day of October of  
17 every year the assessor in and for every ward township  
18 borough or other assessment district within this Common-  
19 wealth shall furnish to every person residing within his  
20 district whom he shall have reason to believe is re-  
21 quired to file a return under the terms of this act  
22 and to every other person holding or possessing personal  
23 property subject to taxation under the terms of this act  
24 who shall have a place of residence and to every part-  
25 nership association and corporation having a place of busi-  
26 ness within such assessor's ward township borough or other  
27 assessment district a blank personal property return in  
28 such form as shall have been furnished to such assessor

1 as hereinafter provided but the failure of the assessor in  
2 and for any ward township borough or other assessment  
3 district to furnish to any person partnership association or  
4 corporation such blank return shall not excuse or exempt  
5 such person partnership association or corporation from fil-  
6 ing a return as required under the terms of this act

7 Section 5 It shall be the duty of the county com-  
8 missioner or other body having jurisdiction over the as-  
9 sessment of property for the purposes of taxation within  
10 such county or within any city in which the power of  
11 such county over taxation revenue and finance shall by  
12 law have been vested to furnish to the several assessors  
13 therein a sufficient number of blank county personal prop-  
14 erty returns to enable such assessors to carry out the  
15 provisions of section four of this act Such blank forms  
16 shall require taxable persons partnerships associations or  
17 corporations to state

18 (a) In itemized detail the total amount and value of  
19 the various classes of the personal property subject to  
20 taxation under the terms of this act held or possessed  
21 by them at any time during the preceding tax year

22 (b) What items of such personal property if any  
23 have been parted with during the preceding tax year giv-  
24 ing the names and addresses of persons to whom such  
25 items have been assigned or transferred together with the  
26 date of said transaction

27 (c) What items of such personal property if any  
28 have ceased to exist during the preceding tax year to-  
29 gether with date on which they ceased to exist

1 (d) The correct value of the average amount of per-  
2 sonal property subject to taxation under the terms of  
3 this act held or possessed by them at any one time  
4 during the preceding tax year

5 Section 6 From and after the passage of this act  
6 it shall be the duty of the recorder of deeds in and  
7 for every county within this Commonwealth whenever a  
8 mortgage assignment of mortgage or article of agreement  
9 to secure the payment of money shall be offered for re-  
10 cording in his office to make a separate record of each  
11 such mortgage assignment or agreement setting forth the  
12 following information

13 (a) The date of the mortgage assignment or agree-  
14 ment

15 (b) The names of the mortgagor and mortgagee or  
16 mortgagees or assigns or assignor and assignees or obligor  
17 and obligee or obligees named therein

18 (c) The correct address including street and number  
19 of the principal place of residence within this Common-  
20 wealth of each mortgagee assignee or obligee named therein  
21 or if any mortgagee assignee or obligee be an associa-  
22 tion or corporation the correct address including street and  
23 number of the principal place of business within this  
24 Commonwealth of such association or corporation

25 (d) The just sum or sums of money secured

26 (e) The date or dates when such sum or sums will  
27 become due and payable

28 For the purpose of obtaining with accuracy the pre-  
29 cise residence of the parties to any such mortgage as-

1 signment or agreement it shall be the duty of the re-  
2 corder of deeds in and for any county whenever a mort-  
3 gage assignment or agreement given to secure the pay-  
4 ment of money shall be presented for recording in his  
5 office to refuse the same unless the said mortgage as-  
6 signment or agreement has attached thereto and made a  
7 part thereof a certificate signed by the mortgagee or  
8 mortgagees assignee or assigns or obligee or obligees or  
9 his or her or their duly authorized attorney or agent  
10 setting forth the correct address of the principal place  
11 of residence of each such mortgagee assignee or obligee  
12 or if any mortgagee assignee or obligee be a partner-  
13 ship association or corporation the principal place of busi-  
14 ness within this Commonwealth of such partnership asso-  
15 ciation or corporation Such certificate shall be recorded  
16 with the mortgage assignment or agreement

17 Every such recorder of deeds shall at least once each  
18 week transmit to the county commissioners or other body  
19 having jurisdiction over the assessment of property for the  
20 purpose of taxation within any county or within any city  
21 in which the jurisdiction of the county containing such  
22 city over taxation revenue and finance shall by law have  
23 been vested a true and correct copy of every record of  
24 a mortgage assignment or agreement to secure the pay-  
25 ment of money containing the information hereinbefore re-  
26 quired

27 The recorder of deeds of each and every county with-  
28 in this Commonwealth shall record no assignment of any  
29 mortgage or other obligation and shall satisfy of record

1 no mortgage or other obligation unless the party desiring  
2 such assignment to be recorded or such mortgage or other  
3 obligation to be marked satisfied shall present to the re-  
4 corder a certificate from the receiver of taxes showing  
5 that all personal property taxes due on said mortgage or  
6 other obligation have been paid or a statement under  
7 oath setting forth facts which show to the satisfaction  
8 of the recorder that the mortgage or other obligation is  
9 exempt from taxation under this act. Such certificate or  
10 sworn statement shall be retained in the office of the  
11 recorder of deeds as part of records thereof.

12 Section 7. From and after the passage of this act  
13 it shall be the duty of the prothonotary or clerk of  
14 the court of common pleas in and for each county of  
15 this Commonwealth whenever any single bill bond judgment  
16 or other instrument securing a debt shall be entered of  
17 record in his office to make a separate record of each  
18 such single bill bond judgment or other instrument secur-  
19 ing a debt containing the following information:

- 20 (a) The date of the instrument  
21 (b) The names of the plaintiff and defendant therein  
22 (c) The correct address including street and number  
23 of the principal place of residence within this Common-  
24 wealth of the plaintiff or person to whose use such bill  
25 bond judgment or other obligation to pay money is  
26 marked or if such plaintiff or person be a partnership  
27 association or corporation the correct address including  
28 street and number of the principal place of business

1 within this Commonwealth of such plaintiff or person

2 (d) The just sum or sums secured

3 (e) The date or dates when the said sum shall be-  
4 come due and payable

5 (f) If such instrument be accompanied with a mort-  
6 gage or mortgages, a statement to that effect

7 For the purpose of obtaining with accuracy the pre-  
8 cise residence of each plaintiff named in a single bill  
9 bond judgment or other instrument securing a debt or of  
10 the person to whose use such instrument shall be  
11 marked the prothonotary or clerk of the court of com-  
12 mon pleas in and for any county shall refuse to re-  
13 ceive any such instrument and enter it upon the records  
14 of his office unless the person offering the same to be  
15 entered upon the said records shall furnish to the said  
16 prothonotary or clerk of the court of common pleas the  
17 information required under the provisions of this section

18 Section 8 From and after the passage of this act  
19 it shall be the duty of the clerk of the orphans'  
20 court in and for each county within this Commonwealth  
21 whenever a schedule of distribution or satisfaction of an  
22 award is offered for filing in his office to make a sepa-  
23 ate record thereof containing the following information

24 (a) The name of each distributee mentioned therein

25 (b) The correct address including street and number  
26 of the principal place of residence within this Common-  
27 wealth of such distributee or if any distributee by a part-  
28 nership association or corporation the correct address in-  
29 cluding street and number of the principal place of busi-

1 ness within this Commonwealth of such distributee

2 (c) The nature and amount of the distribution made  
3 to each distributee

4 For the purpose of obtaining with accuracy the in-  
5 formation required in such record it shall be the duty  
6 of the clerk of the orphans' court in and for any  
7 county to refuse to receive any schedule of distribution or  
8 satisfaction of award unless the person offering the same  
9 to be filed shall furnish to such clerk in writing the  
10 information hereinbefore required

11 Section 9 From and after the passage of this act it  
12 shall be the duty of every bank private banker savings  
13 institution trust company collection agency and attorney  
14 within this Commonwealth to refuse to receive for deposit  
15 collection or otherwise any coupon certificate or interest  
16 order unless such coupon certificate or interest order is  
17 accompanied by an owner's certificate

18 The owner's certificate required to be filed with any  
19 coupon certificate or interest order shall show

20 (a) The identity of the owner of the bond certificate  
21 or other evidence of indebtedness from which the coupon  
22 was clipped or upon which interest is payable

23 (b) The correct address including street and number of  
24 the principal place of residence within this Commonwealth  
25 of such owner or if such owner be an partnership as-  
26 sociation or corporation the correct address including street  
27 and number of the principal place of business within this  
28 Commonwealth of such partnership association or corporation

1 (c) The total amount or par value of such bond cer-  
2 tificate or other evidence of indebtedness

3 Such owner's certificate shall be substantially in the  
4 following form

5 OWNER'S CERTIFICATE

6 To be furnished with coupons certificates or interest orders

7 County.....

8 Date.....

9 Date of deposit

10 .....

11 Give name of company issuing security on line above

12 .....

13 Give description of security

14 .....

15 Total amount or par value of security owned or held

16 I do solemnly declare that I am a resident of the  
17 county of ..... and the owner or  
18 holder of the above described bond and that all the in-  
19 formation as given in this certificate is true and correct

20 .....

21 Signature of owner of bond

22 .....

23 Precise address of owner

24 (Signatures must be clearly and legibly written)

25 Section 10 Every recorder of deeds prothonotary or  
26 clerk of the court of common pleas and clerk of the  
27 orphans' court within this Commonwealth shall at least once  
28 each week transmit every record which such officer shall  
29 have made upon such day as required by this act and

1 every private banker collection agent attorney and the proper  
2 officer of every bank savings institution or trust company  
3 within this Commonwealth shall at least once each week  
4 transmit every owner's certificate received to the county  
5 commissioners or other body having jurisdiction over the  
6 assessment of property for the purposes of taxation within  
7 the county or if the powers of such county over taxa-  
8 tion revenue and finances shall have been vested in a  
9 city to the body having jurisdiction over the assessment  
10 of property for the purposes of taxation with such city

11 Section 11 It shall be the duty of the county com-  
12 missioners or any other body having jurisdiction over the  
13 assessment of property for the purpose of taxation within  
14 any county or if the powers of any county over taxation  
15 revenues and finance shall by law have been vested in  
16 any city therein it shall be the duty of the body hav-  
17 ing jurisdiction over the assessment of property for the  
18 purpose of taxation within such city immediately upon re-  
19 ceiving from the recorder of deeds the prothonotary or  
20 clerk of the court of common pleas the clerk of the  
21 orphans' court or any bank private banker attorney collec-  
22 tion agency savings institution or trust company to send  
23 to the assessor of the ward township borough or other  
24 assessment district wherein the principal place of residence  
25 or the principal place of business of every person asso-  
26 ciation or corporation named in such report shall be the  
27 information contained in such report with reference to such  
28 persons association or corporation

1 Section 12 It shall be the duty of every assessor  
2 within this Commonwealth to make and keep a separate  
3 record for every person association or corporation concern-  
4 ing whose property subject to taxation under the terms of  
5 this act he shall have received information from the body  
6 having jurisdiction over the assessment of property for the  
7 purpose of taxation within his ward township borough or  
8 other assessment district Such record shall at all times  
9 be kept up to date by the addition thereto of any new  
10 information with respect to such person's personal property  
11 received by such assessor

12 Every such record shall belong to the office of the  
13 assessor who shall make the same and shall be trans-  
14 ferred to his successor in office

15 Section 13 Whenever any person partnership association  
16 or corporation shall have filed a personal property return  
17 with any assessor it shall be the duty of such assessor  
18 forthwith to examine such return and to compare it with  
19 the information contained in the records of his office and  
20 with any other information obtainable by him to see  
21 whether the valuation placed upon the maximum amount of  
22 personal property subject to taxation under the terms of  
23 this act held or possessed by such person association or  
24 corporation at any one time during the preceding tax-  
25 year is correct

26 Section 14 Whenever any person partnership association  
27 or corporation shall file with the assessor of any ward  
28 township borough or other assessment district a statement  
29 that the personal property return of such person partner-

1 ship association or corporation has been filed with the  
2 assessor of another ward township borough or other assess-  
3 ment district it shall be the duty of the assessor with  
4 whom such statement is filed forthwith to inquire of the  
5 assessor with whom the said return is alleged to have  
6 been filed whether such return has in fact been filed  
7 and it shall be the duty of any assessor of whom any  
8 such inquiry is made another assessor promptly to furnish  
9 to such other assessor the information requested

10 Section 15 Whenever any assessor shall believe that the  
11 amount and valuation of personal property in any per-  
12 sonal property return filed with him is incorrect and  
13 whenever any person partnership association or corporation  
14 required by this act to file a return shall have failed  
15 ~~so to do~~ and whenever any person association or cor-  
16 poration shall have filed with any assessor a false state-  
17 ment that a personal property return has been filed with  
18 another assessor and whenever an association or corpora-  
19 tion shall have failed or refused to file a revised re-  
20 turn as hereinbefore required the assessor with whom the  
21 return or statement shall have been filed or the return  
22 or revised return ought to have been filed shall summon  
23 said person or any officer or officers or member or members  
24 of said partnership association or corporation involved re-  
25 quiring such persons to appear and to produce his re-  
26 cords and books of the association or corporation of which  
27 he is a member or officer showing his her or its deal-  
28 ings in personal property during the preceding tax year  
29 and under oath to examine such person officer or officers

1 or member or members with reegard to the various  
2 matters required to be stated in the personal property re-  
3 turn

4 Any assessor shall have the power to administer oaths  
5 for the purpose of this section at any examination re-  
6 quired under the terms of this section both the person  
7 to be examined and the assessor may be represented by  
8 counsel but no other persons except the county commis-  
9 sioners or members of any body having jurisdiction over  
10 the assessment of property for the purpose of taxation  
11 within such assessor's district and the assessor's clerk and  
12 a stenographer shall be admitted to any such examination

13 Any person who shall fail to appear when summoned  
14 by any assessor having authority to summon him or her  
15 and any person who having appeared shall refuse to pro-  
16 duce his books and records or the books and records of  
17 the association or corporation of which he is an officer  
18 or member or who shall refuse to answer any question  
19 which such assessor shall ask with referenc to the amount  
20 or value of the personal property subject to taxation under  
21 the terms of this act which such person partnership or  
22 the association of which such person shall be an officer  
23 or member shall have held or possessed during the pre-  
24 ceding tax-year shall be guilty of contempt any such as-  
25 sessor shall have the power to apply to the court of  
26 common pleas of the county within which his district is  
27 contained to punish such person for contempt and the  
28 court shall if it appear that such person is guilty of  
29 contempt inflict appropriate punishment

1 Section 16 After the examination required by section  
2 fifteen of this act the assessor who shall have conducted  
3 it shall assess the value of the average amount of per-  
4 sonal property subject to taxation under the terms of  
5 this act held or possessed at any one time during the  
6 preceding tax-year by the person examined or by the as-  
7 sociation or corporation whose member or members or  
8 officer or officers shall have been examined as the case  
9 may be In case of the refusal or failure of any tax-  
10 able person partnership association or corporation to make  
11 the return required by this act if it shall not have  
12 been possible for the assessor to obtain a personal ex-  
13 amination of such taxable person partnership association or  
14 corporation it shall be the duty of the assessor to make  
15 a return for such person partnership association or cor-  
16 poration from the best information obtainable by him  
17 Immediately after he shall have made an assessment as  
18 herein required the assessor shall notify the person asso-  
19 ciation or corporation whose property shall have been as-  
20 sessed of the valuation placed upon the average amount  
21 of property taxable under the terms of this act held or  
22 possessed by such person association or corporation during  
23 the preceding tax-year and of the date when such person  
24 association or corporation may appeal to the county com-  
25 missioners or other body having jurisdiction over the as-  
26 sessment of taxes within such assessor's district and from  
27 the decision of said body an appeal shall lie to the  
28 court of common pleas of that county

1 If the valuation of the average amount of such per-  
2 sonal property shall be assessed at an amount greater  
3 than that declared in a personal property return filed  
4 with the assessor and in every other case in which it  
5 shall have become necessary for the assessor to make the  
6 assessment herein required the person partnership associa-  
7 tion or corporation shall pay in addition to the regular  
8 tax fixed hereby a fine equal to fifty per centum of  
9 said regular tax unless the increased assessment above  
10 mentioned shall be set aside on appeal in which case  
11 only the regular tax shall be paid

12 Section 17 The tax imposed under this act shall be  
13 payable upon the date when the real estate tax is pay-  
14 able in the several counties of this Commonwealth and  
15 any such tax which shall not be paid within four  
16 months after the same shall have become due and pay-  
17 able shall be in default

18 Section 18 It shall be the duty of the officer charged  
19 with the collection of the personal property tax imposed  
20 by this act immediately after any personal property tax  
21 imposed by this act shall become in default to bring  
22 an action of assumpsit in the name of the county or  
23 city to which the said tax is payable to recover the  
24 same

25 Section 19 If within six years after the payment of  
26 the personal property tax for any year it shall be dis-  
27 covered that the return or the assessment of the amount  
28 of the personal property of any person partnership asso-  
29 ciation or corporation subject to taxation under the terms

1 of this act for any such year was less than it should  
2 lawfully have been the assessor of the ward township  
3 borough or other assessment district wherein such person  
4 shall have had his or her principal place or residence  
5 within this Commonwealth or such partnership association  
6 or corporation shall have had its principal place of busi-  
7 ness within this Commonwealth shall have the power and  
8 it shall be his duty to assess the average amount of  
9 the personal property held or possessed by such person  
10 partnership association or corporation during any such year  
11 at its correct valuation according to the best information  
12 available by such assessor and in such case said person  
13 association partnership or corporation shall pay in addition  
14 to the regular tax fixed hereby a fine or penalty equal  
15 to fifty per centum of said tax

16 Any such person his or her heirs executors or admin-  
17 istrators or any such partnership association or corporation  
18 its successors and assignees shall be liable for the differ-  
19 ence between the tax actually paid for such year and  
20 the amount of the tax computed upon the basis of the  
21 assessment made under the provisions of this section with  
22 interest at one per centum per month for the period  
23 intervening between the date upon which the tax for  
24 such year was payable and the date of demand for  
25 the deficiency tax as required by this section

26 The procedure for collecting such deficiency tax shall  
27 be the same as provided in this act for the collection  
28 of original personal property tax claims

29 Section 20 Any person who shall willfully make a

1 false oath to a personal property return or who shall  
2 swear falsely to any return made on behalf of a part-  
3 nership association or corporation shall be guilty of per-  
4 jury

5 Section 21 Any person partnership association or cor-  
6 poration failing or neglecting to file a personal property  
7 return as required by this act and every association or  
8 corporation failing or neglecting to file a revised personal  
9 property return as required by this act shall be guilty  
10 of a misdemeanor and upon conviction shall be fined  
11 two dollars for every day during which he she or it  
12 shall have been in default in filing such return

13 Section 22 Any person who shall make to an assessor  
14 a false statement that his her or its personal property  
15 return has been filed with another assessor shall be guilty  
16 of a misdemeanor and upon conviction shall be imprisoned  
17 for a period of not to exceed ninety days

18 Section 23 Any assessor who shall willfully fail to  
19 summon and assess any person or an officer or officers  
20 or a member or members of any partnership association  
21 or corporation for examination upon the failure of such  
22 person partnership association or corporation to make a  
23 personal property return or a revised personal property  
24 return as required under the terms of this act or who  
25 shall otherwise actively or passively aid any person asso-  
26 ciation partnership or corporation to avoid the provisions  
27 of this act shall be guilty of a misdemeanor and upon  
28 conviction shall be fined five hundred dollars and shall

1 be forever disqualified from holding the position of assessor  
2 within this Commonwealth

3 Any fine imposed under the provisions of this section  
4 shall be withheld out of the salary of the assessor de-  
5 fendant and paid to the magistrate alderman justice of  
6 the peace or court having imposed the same

7 Section 24 Any recorder of deeds prothonotary or clerk  
8 of the court of common pleas clerk of the orphans'  
9 court bank private banker savings institution trust company  
10 collection agency and attorney within this Commonwealth  
11 willfully failing to make and transmit any record or  
12 require and transmit and certificate as provided under the  
13 terms of this act or who shall make and transmit any  
14 false record or certificate shall be guilty of a misdemeanor  
15 and upon conviction shall be fined fifty dollars for each  
16 and every record of certificate in default and five hun-  
17 dred dollars for every record falsely made or transmitted

18 Section 25 Any officer charged with the collection of  
19 taxes within this Commonwealth who shall fail or neglect  
20 to bring an action of assumpsit to recover any personal  
21 property tax as required under the terms of this act  
22 shall be guilty of a misdemeanor and upon conviction  
23 shall be fined twenty-five dollars for each and every per-  
24 son against whom such officer shall not have brought an  
25 action as required

26 Section 26 Any information regarding the amount of  
27 the personal property of any person association or cor-  
28 poration which any assessor or the county commissioners

1 or any other body having jurisdiction over the assess-  
2 ment of taxes may obtain from any source shall be  
3 kept secret unless it shall be necessary to divulge the  
4 same in any court proceedings instituted under the pro-  
5 visions of this act and any person or who shall give  
6 or assist in giving or knowingly fail to prevent any  
7 person from giving to any other person or to any part-  
8 nership association or corporation any information contrary  
9 to the provisions of this act and upon conviction shall  
10 be imprisoned for a period not exceeding ninety days

11 Section 27 It shall be the duty of the county com-  
12 missioners or other body having jurisdiction over the  
13 assessment of taxes for the purposes of taxation within  
14 any county or if the powers of any county with refer-  
15 ence to taxation revenue and finance shall have been  
16 vested in a city therein of the body having jurisdiction  
17 over the assessment of property for the purposes of tax-  
18 ation within such city to enforce the provisions of this  
19 act They shall investigate all complaints of violations of  
20 the act received by them and shall institute prosecutions  
21 for violations of the provisions thereof

22 Section 28 All prosecutions for violations of this act  
23 shall be instituted before a magistrate alderman or jus-  
24 tice of the peace who shall issue a summons command-  
25 ing the person charged with a violation of the act to  
26 appear within not less than five nor more than eight  
27 days Upon a conviction after hearing the penalties pro-  
28 vided in this act shall be imposed and shall be final  
29 unless an appeal be taken to the court of proper juris-

1 diction within twenty days after the imposition of the  
2 penalties aforesaid in the manner already provided by law  
3 for appeals from penalties If after hearing the defendant  
4 shall be acquitted the Commonwealth shall have the same  
5 right to appeal accorded to the defendant by this section

6 Section 29 All fines imposed under the terms of this  
7 act shall when collected be paid to the county or city  
8 wherein they are levied

9 Section 30 The county commissioners in and for any  
10 county or if the jurisdiction of any county over taxation  
11 revenue and finance shall have been by law vested in  
12 any city the councils of such city shall have the power  
13 and it shall be their duty to provide the various asses-  
14 sors within such county or city with such clerical assist-  
15 ance as shall be found necessary to carry out the pro-  
16 visions of this act and to fix and pay the salaries of  
17 such clerical assistance

18 Section 31 No other tax shall be imposed upon any  
19 of the classes of property subject to taxation under the  
20 terms of this act either by the Commonwealth or any  
21 political subdivision thereof

22 Section 32 Within the meaning of this act the tax-  
23 year shall be the year ending on the thirty-first day of  
24 October in each and every year but persons partnerships  
25 associations or corporations liable to the tax during part  
26 of the year only shall make a return and a tax shall  
27 be levied proportioned to the length of the period during  
28 which he she or it was liable thereto

29 Section 33 Should any section or sections or any part

1 of any section or sections of this act be declared  
2 unconstitutional the remainder of the act shall if possible  
3 be given full force and effect notwithstanding the unconsti-  
4 tutionality of such section or sections or part thereof

5 Section 34 All acts or parts of acts inconsistent  
6 herewith be and the same are hereby repealed saving ex-  
7 cepting and reserving unto the counties of the Common-  
8 wealth and in cities coextensive with counties unto such  
9 cities the right to collect any tax taxes interest penalty  
10 or penalties due owing or accrued prior to the date  
11 when this act goes into effect and further saving reserv-  
12 ing and excepting unto the counties of the Common-  
13 wealth and in cities coextensive with counties unto such  
14 cities the right to assess and collect all taxes in and  
15 for the year one thousand nine hundred and nineteen  
16 under existing legislation