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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

**No. 530** Session of  
1961

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INTRODUCED BY MESSRS. DEVLIN, RIPP AND MCGINNIS,  
APRIL 17, 1961.

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,  
APRIL 17, 1961.

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**AN ACT**

Amending the act of June 20 1947 (P L 733) entitled as amended "An act to provide revenue in school districts of the first class A by imposing a temporary tax upon certain classes of personal property providing for its levy and collection conferring and imposing powers and duties on the county assessing authority board of revision of taxes receiver of school taxes school treasurer board of public education in such districts and courts providing for compensation to certain officers and employes and imposing pen-

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underlining indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

alties" authorizing assessment of tax on personal property of a decedent for five former years prior to the year in which the decedent died

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

1 Section 1 Section 8 act of June 20 1947 (P L 733) entitled as  
2 amended "An act to provide revenue in school districts of the first class  
3 A by imposing a temporary tax upon certain classes of personal property  
4 providing for its levy and collection conferring and imposing powers  
5 and duties on the county assessing authority board of revision of taxes  
6 receiver of school taxes school treasurer board of public education in  
7 such districts and courts providing for compensation to certain officers  
8 and employes and imposing penalties" amended May 12 1949 (P L 1246)  
9 is amended to read

10 Section 8 Assessments Made at Any Time Within Five Years An  
11 assessment as herein provided may be made by the board at any time  
12 within five (5) years after any property owned held or possessed or  
13 alleged to have been so owned held or possessed by any resident should  
14 have been returned by him for taxation notwithstanding he shall have  
15 paid a tax assessed on the basis of returns previously made or filed and

1 notwithstanding the board shall have made previous assessments against  
 2 such resident In any such case no credit shall be given for any penalty  
 3 formerly assessed and paid Any assessment of a tax on personal property  
 4 of a decedent shall include all property owned held or possessed by the  
 5 decedent which should have been returned by him for taxation for any  
 6 former year or years not exceeding five (5) years prior to the year in  
 7 which the decedent died

8 Section 2 This act shall take effect immediately

We certify that this bill has passed the Senate and the House of  
 Representatives.

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 Chief Clerk, Senate

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 President pro tempore, Senate

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 Speaker, House of Representatives

Approved The ..... day of ..... A. D. 1961.

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 Governor