

No. 475

AN ACT

To validate certain written transactions without consideration, and to make uniform the law relating thereto.

Section 1. Be it enacted, &c., That a written release or promise, hereafter made and signed by the person releasing or promising, shall not be invalid or unenforceable for lack of consideration, if the writing also contains an additional express statement, in any form of language, that the signer intends to be legally bound.

Uniform written obligations act.

Section 2. Uniformity of Interpretation.—This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Interpretation.

Section 3. Short Title.—This act may be cited as the Uniform Written Obligations Act.

Short title.

Section 4. Inconsistent Laws Repealed.—All acts or parts of acts inconsistent with this act are hereby repealed.

Repeal.

APPROVED—The 13th day of May, A. D. 1927.

JOHN S. FISHER

No. 476

AN ACT

To further amend section five of the 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," as heretofore amended; providing for the more efficient assessment of property and collection of taxes, interest, and penalties in cases of the refusal or failure of taxables to make return, and in the case of false or incomplete returns.

Section 1. Be it enacted, &c., That section five of the 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," as last amended by an act, approved the thirty-first day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, four hundred and seventy-four), entitled "An act to amend section five of the 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

Taxation of personal property.

Revenue for county purposes.

Section 5 of act of June 17, 1913 (P. L. 507), last amended by act of May 31, 1923 (P. L. 474), further amended.

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; providing for the assessment of property and the collection of taxes, interest, and penalties, in cases of the refusal or failure of taxables to make return, and in the case of false or incomplete returns," is hereby further amended to read as follows:

When assessors shall make returns.

Section 5. That upon the refusal or failure of any taxable person, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation, to make a return properly verified by oath or affirmation as required by this act, within ten days after being notified so to do, it shall be the duty of the assessor to make a return for such taxable person, copartnership, unincorporated association, joint-stock association, limited partnership, or corporation from the best information he can obtain; he shall examine the records and lists of judgments and mortgages returned by the prothonotary and the recorder of deeds and mortgages, under the seventh and eighth sections of this act, in the commissioner's office or office of the board of revision of taxes or remaining in their respective offices, and assess such defaulting person, copartnership, unincorporated association, joint-stock association, limited partnership, or corporation with the amounts of all such liens, with interest thereon, and add thereto the amount of all taxable property obtained from all other sources of information; which return the proper county commissioners or board of revision of taxes shall have power, and it shall be their duty, to revise and correct according to the best information they can command from the records in their office or other sources, and it shall be their duty to send for a person, persons, and papers, and to administer an oath or affirmation to him or them in such form as shall be prescribed, to which revised and corrected estimated return the proper county commissioners or board of revision of taxes shall add fifty per centum, and the aggregate amount so obtained shall be the basis for taxation: Provided, That if such taxable person, or copartnership or unincorporated association or company, limited partnership, joint-stock association or corporation, on or before the day fixed for appeals from assessments, shall present reasons, supported by oath or affirmation, satisfactory to the proper county commissioners or board of revision of taxes, excusing a failure to make a return such as should be made to the assessors, and shall then make such return, the proper county commissioners or board of revision of taxes may substitute such return for that returned by the assessor and corrected as aforesaid, to have like effect as if no failure to return had

County commissioners or board of revision of taxes to revise.

Proviso

Reasons excusing failure to make return.

occurred: Provided further, That in cases where, by the refusal or failure of any taxable person, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation, to make return, a return has been made by the assessor *which is incomplete*, and a penalty has been added by the county commissioners or board of revision of taxes, or a return so made and no penalty added, or where by such refusal or failure no return has been made either by him or it or by the assessor, such action shall not estop the county or city from the assessment and collection, from him or it or from the estate of any deceased person so failing or refusing, of any tax or additional tax due whenever the facts may become known; and it shall be the duty of the officers charged with the assessment and collection of such taxes to assess or reassess any such personal property for any former year or years, *not exceeding five years*, and collect the tax or the balance of the tax which should have been paid, together with interest thereon, at the rate of six per centum *per annum*. In ascertaining the balance found to be due no credit shall be given for any penalty formerly assessed and paid: And provided further, That in every case of a false or incomplete return, it shall be the duty of the officers charged with the assessment and collection of said tax, whenever the facts may become known, to reassess the personal property of any such taxable for any former year or years, and to collect the balance of the tax found to be due, together with interest at the rate of six per centum *per annum*:

And provided further, That the executor of every will, and the administrator of every estate, at the time of filing with the register of wills or clerk of the orphans' court the inventory and appraisal of such estate, or of any affidavit setting forth the real and personal property of such decedent, for the purpose of determining the inheritance tax, shall, in addition thereto, file an affidavit in duplicate setting forth the items included in such inventory or affidavit which may be liable to a tax during the last completed taxing period for county purposes, or, in cities coextensive with counties, for county and city purposes, under the provisions of this act.

And the officer with whom the same is filed shall forthwith send one of said copies of such affidavit to the county commissioners or the board for the assessment and revision of taxes, as the case may be, whose duty it shall then be to proceed as hereinbefore directed, for the assessment and recovery of the taxes due from such decedent to the said counties or cities coextensive therewith, with interest as above provided; and, for that purpose, to present a claim therefor to the orphans' court of the proper county, or to proceed by action or suit at law in any court of competent jurisdiction for such recovery thereof, or to take any or all appropriate steps or procedure for the collection of said taxes.

Proviso.

Incomplete return or no return not to estop collection of any tax or additional tax due.

Assessment and collection for former years.

No credit for penalty paid.

Proviso.

In case of false or incomplete return.

Affidavit showing items liable for tax during last completed taxing period.

County commissioners or board of revision to collect from estate of decedent.

APPROVED—The 13th day of May, A. D. 1927.

JOHN S. FISHER