

No. 651

AN ACT

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," providing for the levying and collection of taxes by certain independent school districts.

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

Public School
Code of 1949.

Section 1. Section 672, act of March 10, 1949 (P. L. 30), known as "Public School Code of 1949," is amended by adding, at the end, a new subsection to read:

Section 672, act
of March 10,
1949, P. L. 30,
amended by add-
ing a new sub-
section (d).

Section 672. Tax Levy Limitations.— * * *

(d) The boards of school directors of all independent school districts in which the board members are elected or appointed by court may, annually, levy a tax as herein authorized, at the same time and in the same manner as other school districts of the same class to which such independent district belongs, in an amount which shall be sufficient with all other taxes imposed by such district to pay the expenses of such district as set forth in subsection (b) of this section and to pay all other expenses and requirements of such district: Provided, That such tax shall not be more than seventy-five (75) mills on the dollar on the total amount of the assessed valuation of all property taxable for school purposes within such district. Each such district may also collect, annually, a per capita tax in an amount of not less than one dollar (\$1) and not more than ten dollars (\$10) on each resident or inhabitant of such district over twenty-one (21) years of age.

Section 2. This act shall take effect immediately.

Act effective
immediately.

APPROVED—The 10th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 652

AN ACT

Amending the act of April 24, 1947 (P. L. 80), entitled "An act relating to the descent of the real and personal estates of persons dying intestate and the procedure in reference thereto," providing for the grandchildren of deceased uncles and aunts of the decedent.

Intestate Act of
1947.

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

Clauses (5) and
(6), section 3,
and clause (1),
section 4, act of
April 24, 1947,
P. L. 80,
amended.

Section 1. Clauses (5) and (6), section 3 and clause (1), section 4, act of April 24, 1947 (P. L. 80), known as the "Intestate Act of 1947," are amended to read:

Section 3. Shares of Others Than Surviving Spouse.—The share of the estate, if any, to which the surviving spouse is not entitled, and the entire estate if there is no surviving spouse, shall descend in the following order:

* * * * *

(5) Uncles, Aunts and Their Children *and Grandchildren*. If no grandparent survives the decedent, then to the uncles and aunts and the children *and grandchildren* of deceased uncles and aunts of the decedent.

(6) Commonwealth. In default of all persons hereinbefore described, then to the Commonwealth of Pennsylvania.

Section 4. Rules of Descent.—The provisions of this act shall be applied to both real and personal estate in accordance with the following rules:

(1) Taking in Different Degrees. The shares descending under this act to the issue of the decedent, to the issue of his parents or grandparents or to his uncles or aunts or to their children *and grandchildren*, shall descend to them as follows: The part of the estate descending to any such persons shall be divided into as many equal shares as there shall be persons in the nearest degree of consanguinity to the decedent living and taking shares therein and persons in that degree who have died before the decedent and have left issue to survive him who take shares therein. One equal share shall descend to each such living person in the nearest degree and one equal share shall descend by representation to the issue of each such deceased person, except that no issue of a [child of an uncle or aunt of the decedent shall be entitled to any share of the estate] *grandchild of an uncle or aunt of the decedent shall be entitled to any share of the estate.*

* * * * *

APPROVED—The 10th day of December, A. D. 1959.

DAVID L. LAWRENCE