

borough shall meet on the third Tuesday of January of each year *and shall organize by the election of a chairman and a secretary.*

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APPROVED—The 7th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 157

AN ACT

Amending the act of June 24, 1937 (P. L. 2017), entitled "An act creating in each county (except of the first class) as a separate \*corporation, and in each city of the first and second class as a part of the city government, an institution district for the care and maintenance of certain indigent persons and children; prescribing the powers and duties of county commissioners, county treasurers, city departments of public welfare, the State Department of Welfare and the State Department of Public Assistance in respect thereto; abolishing certain poor districts and terminating the terms of directors, overseers, guardians and managers of the poor and poor district auditors, and providing for the temporary employment of certain of them; providing for the transfer, vesting, sale and disposition of the property of poor districts and the payment of their obligations; imposing certain existing obligations on institution districts and on the Commonwealth; regulating the affairs of poor districts until abolished; revising, amending, changing and consolidating the law relating to the care of the poor; and repealing existing laws," regulating taxation for institution district purposes.

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

County  
Institution  
District Law.

Section 1. Section 307, act of June 24, 1937 (P. L. 2017), known as the "County Institution District Law," is amended to read:

Section 307, act  
of June 24, 1937,  
P. L. 2017,  
amended.

Section 307. Taxation.—For the purposes of the institution district and for the payment of the obligations of the predecessor poor district, the commissioners of each county shall have the power to levy and collect on real estate, trades, occupations and professions, in the same manner and at the same time as county taxes, [an annual tax] *annual taxes* to pay the current expense of the institution district, [not exceeding] *none of which shall exceed* ten mills on the dollar of the last adjusted assessed valuation for county purposes. The commissioners may also levy such annual special taxes as may be needed to pay interest and sinking fund charges on bonds issued to pay for the purchase of lands or buildings, or for the erection and equipment of buildings, or

\* "corporation" in original.

for the payment of debts of the institution district. Such taxes shall be levied at the same time as the county tax, and shall be collected in the same manner, and subject to the same discounts and penalties, as the county tax.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 7th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 158

AN ACT

Amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain State and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions thereto; and providing penalties," providing for determination of deficiencies, redetermination, reviews and appeals therefrom; and conferring additional powers and duties upon the Department of Revenue.

The Realty Transfer Tax Act.

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

Act of December 27, 1951, P. L. 1742, reenacted and amended February 9, 1961, Act No. 9, amended by adding a new section 10.1.

Section 1. The act of December 27, 1951 (P. L. 1742), known as "The Realty Transfer Tax Act," reenacted and amended February 9, 1961 (Act No. 9), is amended by adding, after section 10 thereof, a new section to read:

Determinations.

*Section 10.1. (a) If any person shall fail to pay any tax imposed by this act for which he is liable, the department is hereby authorized and empowered to make a determination of additional tax and interest due by such person based upon any information within its possession or that shall come into its possession. All of such determinations shall be made so that notice thereof shall reach the parties against whom made within three (3) years after the date of the recording of the document.*

Notice of determination, and petition for redetermination and notice thereof.

*(b) Promptly after the date of such determination, the department shall send, by registered mail, a copy thereof to the person against whom it was made. Within ninety (90) days after the date upon which the copy of any such determination was mailed, such person may file with the department a petition for redetermination of such taxes. Every petition for redetermination shall state specifically the reasons which the petitioner be-*