

No. 202

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 penalties," 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:

School districts
of first class A.

Section 1. Section 8, 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 penalties," amended May 12, 1949 (P. L. 1246), is amended to read:

Section 8, act of
June 20, 1947,
P. L. 733,
amended May
12, 1949, P. L.
1246, further
amended.

Section 8. Assessments Made at Any Time Within Five Years.—An assessment as herein provided may be made by the board at any time within five (5) years after any property owned, held or possessed or alleged to have been so owned, held, or possessed by any resident should have been returned by him for taxation, notwithstanding he shall have paid a tax assessed on the basis of returns previously made or filed, and notwithstanding the board shall have made previous assessments against such resident. In any such case no credit shall be given for any penalty formerly assessed and paid. *Any assessment of a tax on personal property of a decedent shall include all property owned, held or possessed by the decedent, which should have been returned by him for taxation for any former year or years not exceeding five (5) years prior to the year in which the decedent died.*

Section 2. This act shall take effect immediately.

Act effective
immediately.

APPROVED—The 14th day of June, A. D. 1961.

DAVID L. LAWRENCE