

first day of June, one thousand nine hundred thirty-three (Pamphlet Laws, one thousand one hundred fifty-two), is hereby further amended to read as follows:

Section 2625. In every school district of the fourth class in this Commonwealth, the proper auditors, herein provided to audit the finances of the school district, shall meet annually with the board of school directors, on the first Monday of July, at the time of organization, or within five days thereafter, and within thirty days carefully audit and adjust the financial accounts of the school district for the preceding school year: Provided, That the meeting of the auditors with the board of school directors shall not be held on the Fourth of July. At the completion of the audit, they shall make a careful statement, in duplicate, of the finances of the district for the preceding year, setting forth the assets and liabilities, and an itemized statement of all receipts, expenditures, and credits, whatsoever, of all school officials, and including therein any sums that have been charged against any person or persons,—one copy of which annual statement shall be filed by such auditors with the secretary of the board of school directors and one in the court of common pleas of the county in which such district or the greater or greatest part thereof in area shall be located, and a summary thereof, including the assets and liabilities of the school district, shall be published in a newspaper having general circulation in the district, once a week for three successive weeks, beginning the first week after filing the same, or be promptly posted, by not less than six copies, in as many places in the district. The auditors shall also file [one copy] *two copies* of their report with the *county superintendent of schools, who shall forward one of such copies to the* Department of Public Instruction [by mailing the same, sealed, stamped, and addressed to the Superintendent of Public Instruction, Harrisburg, Pennsylvania, by registered mail, with return registry receipt requested].

Act of May 18, 1911, P. L. 309, section 2625, as last amended by act of June 1, 1933, P. L. 1152, further amended.

Audit in districts of fourth class.

Annual meeting. Audit.

Duplicate statement.

Copies to be filed with secretary of board and court of common pleas.

Summary to be published.

Two copies of report to be filed with county superintendent of schools, who shall forward one to Department of Public Instruction.

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN

No. 22

AN ACT

To further amend section seven of the act, approved the second day of May, one thousand eight hundred eighty-nine (Pamphlet Laws, sixty-six), entitled "An act defining and regulating escheats in cases where property is without a lawful owner, and providing for more convenient proceedings relative to the same," by providing that any number of items paid into or deposited in the custody or under the control of any court of the United States in and for any district within this Common-

wealth, or in the custody of any depository, registry, or of any receiver, clerk, or other officer of any of said courts, may be joined in one petition of escheat.

Escheats

Act of May 2,
1889, P. L. 66,
section 7,
amended.

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

Section 1. Section seven of the act, approved the second day of May, one thousand eight hundred eighty-nine (Pamphlet Laws, sixty-six), entitled "An act defining and regulating escheats in cases where property is without a lawful owner, and providing for more convenient proceedings relative to the same," as amended by the act, approved the eleventh day of May, one thousand nine hundred eleven (Pamphlet Laws, two hundred eighty-one), is hereby further amended to read as follows:

**Duties of
escheator.**

Citation to
custodian of
property to file
account.

Court may order
an account.

May order a
statement and
description of
real estate to be
filed.

Section 7. That whensoever any escheator shall be duly commissioned by the Auditor General, of and concerning any property, real or personal, escheated or supposed to have escheated to the Commonwealth under the provisions of this act, he shall apply by petition to the court having jurisdiction in the premises to hear and determine whether an escheat has occurred or not, and shall in his petition set forth the facts of his appointment and the nature and character of the alleged escheat, and shall also state, as far as he conveniently can, the location, character, and amount of the property, real and personal, alleged to have escheated, together with the name and address of the person or persons having the same in his or their possession; whereupon the said court shall have power to issue a summons or citation, directed to any administrator or executor, trustee, depository of the court, receiver, or other officer of the court, to show cause, if any they have, why they should not file a true and accurate account of all and singular the said property alleged to have escheated as aforesaid; and if, upon sufficient proof by oath or affirmation of the service of said summons or citation, no good and valid cause be shown to the contrary, the said court shall proceed to direct said administrator or executor, trustee, depository of the court, receiver, or other officer of the court, to file his said account. And in all cases where any real estate has escheated, or is supposed to have escheated, by reason of the death of the person last seized thereof, without heirs or known kindred, the said court shall have power to order the administrator or executor of said person to file a true and accurate statement of all the real estate whereof said decedent died seized, describing the same by metes and bounds, together with the buildings and improvements thereon erected, as far as he has been able to ascertain the same. And whensoever it shall appear by the account of any executor or administrator, or any receiver or other

officer of the court, or of any trustee or other person in a fiduciary capacity, or upon the audit of any such account, that the said receiver or other officer, trustee or other person, has in his possession, or has any knowledge of the existence of, any real estate which shall have escheated or is supposed to have escheated to the Commonwealth, the said court shall have power to order and direct the said administrator or executor, receiver or other officer, trustee or other person, filing an account as aforesaid, to file a true and accurate statement of all said real estate, describing the same as aforesaid, so far as he has been or shall be able to ascertain the same; and any and all accounts and statements filed under the provisions of this act shall be verified by oath or affirmation, in the customary manner. *And whensoever any escheator shall have been commissioned by the Department of Revenue of and concerning any money, estate or effects which have been or shall hereafter be paid into or deposited in the custody, or be under the control of any court of the United States in and for any district within this Commonwealth, or shall be in the custody of any depository, registry, or of any receiver, clerk, or other officer of any such court of the United States, he may join in one petition of escheat any number of items of such money, estate or effects, though held for different persons or in different proceedings in such court of the United States.*

All items in custody of any United States Court or its officers in any district in Pennsylvania, or in any depository or registry, may be joined in one petition of escheat.

Section 2. This act shall become effective immediately and shall apply to all proceedings now pending, as well as hereafter instituted.

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN

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No. 23

AN ACT

To amend section two of the act, approved the twenty-second day of May, one thousand nine hundred thirty-five (Pamphlet Laws, two hundred twenty-eight), entitled "A supplement to the act, approved the eighteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, eight hundred forty), entitled 'An act concerning declaratory judgments and decrees, and to make uniform the law relating thereto,' prescribing the practice to be pursued in such proceedings," making further provision for the service and return of petitions for declaratory judgments.

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

Section 1. Section two of the act, approved the twenty-second day of May, one thousand nine hundred

Declaratory judgments and decrees.