

Section 702, act of May 1, 1933, P. L. 103, re-enacted and amended July 10, 1947, P. L. 1481, amended by adding a new clause LXI.

Section 1. Section 702, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481), is amended by adding, at the end thereof, a new clause to read:

Section 702. Supervisors to Exercise Powers.—The corporate powers of townships of the second class shall be exercised by the township supervisors. Where no specific authority is given for the expenditures incident to the exercise of any power hereinafter conferred, or where no specific fund is designated from which such expenditures shall be made, appropriations for such expenditures shall be made only from the general township fund. In addition to the duties imposed upon them by section 516 hereof, they shall have power—

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LXI. Mosquito Control Programs.—To appropriate money annually toward mosquito control programs.

APPROVED—The 28th day of April, A. D. 1961.

DAVID L. LAWRENCE

No. 59

AN ACT

Amending the act of June 17, 1913 (P. L. 507), 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," authorizing assessment of decedent's property for five years prior to the date in which death occurs.

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

Taxation.

Section 5.2, act of June 17, 1913, P. L. 507, added July 3, 1947, P. L. 1249, amended.

Section 1. Section 5.2, act of June 17, 1913 (P. L. 507), 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," added July 3, 1947 (P. L. 1249), is amended to read:

* "here" in original.

Section 5.2. The executor of every will and the administrator of every estate shall file with the register of wills or clerk of the orphan's court an additional copy of the inventory and appraisal *of such estate. The register or clerk with whom the same is filed shall forthwith send a copy of said inventory and appraisal to the board of revision of taxes, or the county commissioners, as the case may be, whose duty it shall then be to proceed to assess and collect the taxes due from such decedent. Such assessment shall include *and be limited to* 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 years *prior to the year in which the decedent died*. In any case where a false, incomplete, incorrect or inaccurate return has been previously filed, the board of revision, or the county commissioners, shall make an additional assessment for the five years immediately preceding the year of assessment in the same manner and form provided in this act. The board of revision of taxes, or the county commissioners, may proceed to collect the said tax by presenting a claim therefor to the orphans' court of the proper county, or may proceed by action or suit at law in any court of competent jurisdiction, or take any and all other appropriate steps or procedure for the collection of such taxes.

Executors and administrators to file additional copy of inventory and appraisal.

APPROVED—The 28th day of April, A. D. 1961.

DAVID L. LAWRENCE

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No. 60

AN ACT

Authorizing political subdivisions of the Commonwealth to avail themselves of services offered by the State Civil Service Commission in connection with the employment of personnel for civil defense purposes.

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

Civil Defense.

Section 1. In order to meet prescribed requirements for eligibility to receive Federal contributions authorized under the provisions of the Federal Civil Defense Act of 1950 (Public Law 920—81st Congress), as amended, or any further amendment or reenactment thereof, any and all political subdivisions of the Commonwealth are hereby authorized to avail themselves of services offered by the State Civil Service Commission under the provisions of the act of August 5, 1941 (P. L.

Authority to recruit and hire employes through State Civil Service Commission.

* "or" in original.