

## No. 206

## AN ACT

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," further regulating notice of assessments and validating certain assessments previously made.

The Third Class City Code.

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

Section 2518, act of June 23, 1931, P. L. 932, reenacted and amended June 28, 1951, P. L. 662 and amended July 28, 1953, P. L. 696, further amended.

Section 1. Section 2518, act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662) and amended July 28, 1953 (P. L. 696), is amended to read:

Section 2518. Notice to Taxables of Assessments; Appeals.—The assessor shall give, or cause to be given, printed or written notice to each taxable of the city, whose property is newly assessed, or whose last previous assessment has been increased or diminished of the amount or sum for which such taxable stands rated in any assessment whatsoever. *The said notice shall not be required to be given to any taxable whose property assessment was not changed as a result of any triennial assessment.* The said notice shall also inform the taxable of the requirements of this section as to appealing from any assessment. Such notice may be served personally or by posting on the premises or by mailing the same to the last known address of the taxable. Any person dissatisfied or aggrieved by any assessment, or any change thereof, made by the assessor, may appeal to the said board of revision and appeal, by filing with the board a statement in writing of intention to appeal, setting forth:

(1) The assessment or assessments by which such person feels aggrieved;

(2) The address to which the board shall mail notice of when and where to appear for hearing.

The statement of intention to appeal shall be filed with the said board not later than thirty days after the notice of assessment has been mailed to the taxable at his last known address, or has been served upon him personally, or has been posted upon the premises. No appeal shall be permitted except upon such a statement of intention as herein required, nor may any taxable appeal as to an assessment not designated in his statement of intention to appeal. The board shall fix the time and place of hearing appeals and shall give at least five days notice to the taxable.

*Any triennial assessment made prior to the effective date of this amending act, which did not change a property assessment, is hereby validated irrespective of whether or not written or printed notice of such assessment was given to the taxable.*

Section 2. This act shall take effect immediately.

Act effective  
immediately.

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

DAVID L. LAWRENCE

No. 207

AN ACT

Providing for the imposition of certain taxes upon the transfer of property passing from a decedent who was a resident of the Commonwealth at the time of his death or presumed death and of property having its situs in the Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death or presumed death; imposing additional taxes to equal Federal Estate Tax Credits; defining and taxing certain transfers made in contemplation of death, or to take effect in possession or enjoyment at or after death; defining as a transfer and taxing the right of survivorship in certain property as to which such right exists; defining and exempting from tax, transfers to certain persons or for certain purposes or of certain property; providing for the valuation of property and interests in property, the transfer of which is subject to tax; defining and allowing deductions from the value of property, the transfer of which is subject to tax; providing for the persons ultimately liable for taxes in the absence of a direction by the decedent to the contrary; providing for the reporting of transfers and collection of taxes; imposing penalties upon banks or other financial institutions for failure to give notice to the Department of Revenue of the death of a party to a joint or trust deposit therein and upon persons who fail to file tax returns and documents; providing for the compromise of taxes in the case of alleged nonresidents of the Commonwealth; making it unlawful for any person to make a false return or report; providing for liens upon real property, the transfer of which is subject to tax, and release thereof; authorizing the Secretary of Revenue to bring suits in other jurisdictions for the collection of taxes, and authorizing officials of other jurisdictions to bring suits in the Commonwealth for the collection of death taxes imposed by their jurisdictions; providing for the refund of taxes to which the Commonwealth is not rightfully or equitably entitled; providing for appeals and protests from the imposition of taxes; regulating the entry into safe deposit boxes of a decedent by certain persons, and providing penalties; dealing with the jurisdiction, powers and procedure of the orphans' court, Secretary of Revenue, Department of Revenue, Attorney General, and register of wills in matters relating to taxes; and citing certain acts for repeal.

## TABLE OF CONTENTS

### ARTICLE I.

	PRELIMINARY PROVISIONS	Page
Section 101.	Short Title .....	8
Section 102.	Definitions .....	9
Section 103.	Effective Date .....	11
Section 104.	Powers of Secretary of Revenue; Regulations .....	11
Section 105.	Severability .....	11