

## Section 718. Source of Payment.—

(a) Outright Devises and Bequests. In the absence of a contrary intent appearing in the will, the inheritance tax imposed by this act on the transfer of property [passing] *which passes* by will absolutely and in fee, *and which is not part of the residuary estate*, shall be paid out of [property forming a part of] the residuary estate *and charged in the same manner as a general administration expense*. Such payment shall be made by the personal representative and, if not so paid, shall be made by the transferee of the residuary estate.

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(c) Other Transfers. [Except] *In the absence of a contrary intent appearing in the will or other instrument of transfer and except* as provided in subsections (a) and (b) of this section, the ultimate liability for inheritance tax imposed by this act shall be upon each transferee.

Section 805. Sale by Heir, [or] Devisee or *Fiduciary*.—If real property, subject to the lien of taxes imposed by this act, is sold or exchanged or otherwise disposed of by an heir, [or] devisee or *fiduciary*, and if the inheritance tax, together with interest thereon, is paid on all property reported in the tax return, including the property sold, which property has been appraised and tax assessed thereon, the lien of any unpaid tax imposed by this act shall cease as to the property sold.

APPROVED—The 26th day of July, A. D. 1963.

WILLIAM W. SCRANTON

No. 179

AN ACT

Amending the act of April 24, 1947 (P. L. 89), entitled "An act relating to the form, execution, revocation, operation, and interpretation of wills; to nuncupative wills; to the appointment of testamentary guardians; to elections to take under or against wills and the procedure in reference thereto," providing for the appointment of a guardian of certain property descending by intestacy to a minor.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: Wills Act  
of 1947.

Clause 1, sub-section (b), section 18, act of April 24, 1947, P. L. 89, amended February 17, 1956, P. L. 1070, further amended.

Section 1. Clause 1 of subsection (b) of section 18, act of April 24, 1947 (P. L. 89), known as the "Wills Act of 1947," amended February 17, 1956 (P. L. 1070), is amended to read:

Section 18. Testamentary Guardian.—

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(b) Guardian of the Estate. Any person may by will appoint a guardian of real or personal property passing to a minor upon his death, when such property

(1) Is devised, bequeathed or appointed to the minor in that person's will or descends from that person to the minor by intestacy.

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APPROVED—The 26th day of July, A. D. 1963.

WILLIAM W. SCRANTON

No. 180

AN ACT

Amending the act of May 4, 1927 (P. L. 519), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," increasing the maximum amount of annual tax for general borough purposes, which may be levied and collected by boroughs.

The Borough Code.

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

Section 1301, act of May 4, 1927, P. L. 519, reenacted and amended July 10 1947, P. L. 1621 and May 15, 1956, P. L. 1583, further amended

Section 1. Section 1301, act of May 4, 1927 (P. L. 519), known as "The Borough Code," reenacted and amended July 10, 1947 (P. L. 1621) and May 15, 1956 (P. L. 1583), is amended to read:

Section 1301. Tax Levy.—The council of the borough shall have power, by ordinance, to levy and collect annually, a tax, not exceeding [twenty] *twenty-five* mills for general borough purposes and in addition thereto such additional millage as may be sufficient to pay interest and sinking fund charges on the indebtedness of the borough. The said taxes shall be levied on the dollar on the valuation assessed for county purposes, as now is or may be provided by law. All real property, offices, professions, and persons, made taxable by the laws of this Commonwealth for county rates and levies, may, in the discretion of council, be taxed after the same manner for such purposes. No action on the part of the borough