

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.

752), known as the "Civil Service Act," in connection with the employment of personnel in civil defense organizations established pursuant to the provisions of the act of March 19, 1951 (P. L. 28), known as the "State Council of Civil Defense Act of 1951."

Act effective immediately.

Section 2. This act shall take effect immediately.

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

DAVID L. LAWRENCE

No. 61

AN ACT

Amending the act of July 24, 1941 (P. L. 490), entitled "An act relating to acknowledgments of written instruments, and to make uniform the law with relation thereto," deleting reference to the Philippine Islands from the specification of domestic jurisdictions in which acknowledgments of written instruments may be made before certain officers, and providing for the manner and form in which and the officers before whom such acknowledgments may be made by persons serving in or with the armed forces of the United States or their dependents.

Uniform Acknowledgment Act.

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

Section 3, act of July 24, 1941, P. L. 490, amended.

Section 1. Section 3, act of July 24, 1941 (P. L. 490), known as the "Uniform Acknowledgment Act," is amended to read:

Section 3. Acknowledgment within the United States.—The acknowledgment of any instrument may be made without the State, but within the United States, or a territory or insular possession of the United States, or the District of Columbia, [or the Philippine Islands,] and within the jurisdiction of the officer before—

- (1) A clerk or deputy clerk of any federal court;
- (2) A clerk, prothonotary or deputy prothonotary or deputy clerk of any court of record of any state or other jurisdiction;
- (3) A notary public;
- (4) A recorder of deeds.

Act of July 24, 1941, P. L. 490, amended by adding a new section 10.1.

Section 2. The act is amended by adding, after section 10, a new section to read:

Section 10.1. Acknowledgment by Persons Serving in or with the Armed Forces of the United States or their Dependents within or without the United States.—In addition to the acknowledgment of instruments in the manner and form and as otherwise now or hereafter authorized by the laws of this State or by this act, per-