

No. 375

A SUPPLEMENT

To the act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred and twenty-one), entitled "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a non-resident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," authorizing the Auditor General to appoint investigators and appraisers and providing for their compensation.

Section 1. Be it enacted, &c., That the Auditor General shall have complete supervision of the making of appraisements in estates of resident decedents. He shall have power to adopt and enforce rules and regulations for the just administration of the act to which this is a supplement. The several registers of wills shall continue to collect the transfer inheritance taxes and to receive the compensation for such services now provided by law.

Inheritance taxes.

Appraisements in estates of resident decedents.

Section 2. The Auditor General shall have power to employ such investigators and appraisers as may be deemed necessary to carry out and enforce the transfer inheritance tax laws. Whenever occasion may require, an appraiser appointed by the Auditor General, instead of an appraiser now appointed by the register of wills, shall appraise the value of the property or estate of which a resident decedent died seized or possessed. Such appraisers shall have the powers and perform the duties now prescribed by law in the making of such appraisements.

Employment of investigators and appraisers by the Auditor General.

Section 3. The compensation of such appraisers shall be as now fixed by law, except where the Auditor General shall appoint one or more permanent appraisers for a county or a permanent appraiser in one or more counties, in which cases the Auditor General shall have power to fix the compensation of such appraisers. The compensation of the investigators, appointed under this act, shall be fixed by the Auditor General. The compensation of appraisers and investigators shall be paid from inheritance tax collections in the respective counties.

Compensation of appraisers.

Compensation of investigators.

Section 4. All acts and parts of acts inconsistent herewith are hereby repealed.

Repeal.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 376

AN ACT

To amend section sixteen of an act, approved the thirteenth day of June, one thousand eight hundred and thirty-six (Pamphlet Laws, five hundred and sixty-eight), entitled "An act relating to the commencement of actions," by relieving sheriffs from responsibility for bail on writs of *capias ad respondendum* when any surety taken is approved by the court issuing the writ.

Practice and procedure.

Section 16 of act of June 13, 1836 (P. L. 568), amended.

Responsibility to plaintiff of sheriff taking bond.

Section 1. Be it enacted, &c., That section sixteen of an act, approved the thirteenth day of June, one thousand eight hundred and thirty-six (Pamphlet Laws, five hundred and sixty-eight), entitled "An act relating to the commencement of actions," is hereby amended to read as follows:

Section 16. The sheriff taking any bond as aforesaid shall be responsible to the plaintiff for the sufficiency of the bail therein, *unless one surety on such bond has been previously approved by a judge of the court issuing the writ*; but such responsibility shall cease and determine:

First. If the plaintiff shall not except to the bail, *taken without such approval*, within the time allowed for that purpose; or,

Second. If upon exception made the bail, *taken without such approval*, shall justify to the satisfaction of the court or of the commissioner authorized for the purpose; or,

Third. If upon such exception other bail shall be added or substituted and *approved by such judge or justify* as aforesaid.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 377

AN ACT

Making the power of taxation of cities of this Commonwealth security for the taking, injury, or destruction of private property for public use, without the entry of a bond.

Cities.

Power to tax to be security for private property taken for public use.

No further security required.

Section 1. Be it enacted, &c., That in all cases where cities of this Commonwealth are, or shall be, required to give, enter, or tender security for the taking, injury, or destruction of private property for public use, the funds raised, or proper and lawful to be raised, by the power of taxation in and by said cities, shall be pledged, and are hereby made security, to the owner or owners of private property so taken, injured, or destroyed, for all damages which they may sustain on account of the taking, injury, or destruction of their property for public use by said cities; and the latter shall not be required to give, enter, or tender any further security, or to give, enter, or tender