

Issuance of subpoena to persons to testify before committee.

Court of this Commonwealth, appointed, with the approval of the president judge of said court or of the *Chief Justice* or by the *Supreme Court*, for the purpose of investigating charges against the professional conduct of members of the bar of said court, the said court is hereby empowered to cause to be issued its subpoena, directed to any person whom such committee may desire to examine in connection with any such charges, requiring such person to appear before such committee, and, under oath administered by such committee, to testify all and singular those things which such person shall know concerning such charges, as well as to produce any books or papers relevant thereto.

APPROVED—The 12th day of June, A. D. 1931.

GIFFORD PINCHOT

No. 180

AN ACT

To amend section five of the act, approved the seventeenth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred seven), 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 prothomotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," providing for the more efficient assessment of property and collection of taxes, interest, and penalties in cases of the refusal or failure of taxables to make return, and/or where a taxable makes a false or incomplete return; and authorizing and directing the county commissioners or board of revision of taxes to assess or reassess personal property for any current or former year or years, not exceeding five years, where no return is made or a false or incomplete return is made, and to charge interest thereon at the rate of six per cent per annum; requiring executors and administrators, at the time of filing an inventory and appraisal with the register of wills, to file an affidavit in duplicate setting forth the items included in such inventory, which may be liable to a tax during the last completed taxing period for county purposes; and providing for notice of the time for appeals.

Whereas, The court of common pleas of Northampton County has decided that amendments to section five of the aforesaid act, adopted the thirty-first day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, four hundred seventy-four), and the thirteenth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, nine hundred eighty-five), were unconstitutional by reason of defective titles; therefore,

Section 1. Be it enacted, &c., That section five of the act, approved the seventeenth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred seven), 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," is hereby amended to read as follows:

Section 5. That upon the refusal or failure of any taxable person, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation, to make a return properly verified by oath or affirmation as required by this act, within ten days after being notified so to do, it shall be the duty of the assessor to make a return for such taxable person, copartnership, unincorporated association, joint-stock association, limited partnership, or corporation from the best information he can obtain; he shall examine the records and lists of judgments and mortgages returned by the prothonotary and the recorder of deeds and mortgages, under the seventh and eighth sections of this act, in the commissioners' office or office of the board of revision of taxes or remaining in their respective offices, and assess such defaulting person, copartnership, unincorporated association, joint-stock association, limited partnership, or corporation with the amounts of all such liens, with interest thereon, and add thereto the amount of all taxable property obtained from all other sources of information; which return the proper county commissioners or board of revision of taxes shall have power, and it shall be their duty, to revise and correct according to the best information they can command from the records in their office or other sources, and it shall be their duty to send for a person, persons, and papers, and to administer an oath or affirmation to him or them in such form as shall be prescribed, to which revised and corrected estimated return the proper county commissioners or board of revision of taxes shall add fifty per centum, and the aggregate amount so obtained shall be the basis for taxation: Provided, That if such taxable person, or copartnership or unincorporated association or company, limited partnership, joint-stock association or corporation, on or before the day fixed for appeals from assessments, shall present reasons supported by oath or affirmation, satisfactory to the proper county commissioners or board of revision of taxes, excusing a failure

Taxation.

Section 5, act of June 17, 1913 (P. L. 507), amended.

When assessors shall make returns.

County commissioners shall revise.

Provido.

Sworn returns.

Refusal or failure
to make return.

Assessment and
collection when
facts become
known.

Limitation of
five years.

Reassessment.

Duplicate affida-
vits of taxable
property.

Copy to be sent to
commissioners or
board.

to make a return such as should be made to the assessors, and shall then make such return, the proper county commissioners or board of revision of taxes may substitute such return for that returned by the assessor and corrected as aforesaid, to have like effect as if no failure to return had occurred: *Provided further, That in cases where, by the refusal or failure of any taxable person, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation, to make return, a return has been made by the assessor which is incomplete and a penalty has been added by the county commissioners or board of revision of taxes, or a return so made and no penalty added, or whereby such refusal or failure, no return has been made either by him or it or by the assessor, such action shall not estop the county commissioners or board of revision of taxes from the assessment and collection, from him or it or from the estate of any deceased person so failing or refusing, of any tax or additional tax due whenever the facts may become known; and it shall be the duty of the county commissioners or board of revision of taxes to assess or reassess any such personal property for any former year or years, not exceeding five years, and collect the tax or the balance of the tax which should have been paid, together with interest thereon at the rate of six per centum per annum. In ascertaining the balance found to be due, no credit shall be given for any penalty formerly assessed and paid: And provided further, That in every case of a false or incomplete return, it shall be the duty of the county commissioners or board of revision of taxes, whenever the facts may become known, to reassess the personal property of any such taxable for any former year or years and to collect the balance of the tax found to be due, together with interest at the rate of six per centum per annum: And provided further, That the executor of every will, and the administrator of every estate, at the time of filing with the register of wills or clerk of the orphans' court the inventory and appraisal of such estate, or of any affidavit setting forth the real and personal property of such decedent, for the purpose of determining the inheritance tax, shall, in addition thereto, file an affidavit in duplicate setting forth the items included in such inventory or affidavit which may be liable to a tax during the last completed taxing period for county purposes, or, in cities coextensive with counties, for county and city purposes, under the provisions of this act.*

And the officer with whom the same is filed shall forthwith send one of said copies of such affidavit to the county commissioners or the board for the assessment and revision of taxes, as the case may be, whose

duty it shall then be to proceed as hereinbefore directed, for the assessment and recovery of the taxes due from such decedent to the said counties or cities coextensive therewith, with interest as above provided; and, for that purpose, to present a claim therefor to the orphans' court of the proper county, or to proceed by action or suit at law in any court of competent jurisdiction for such recovery thereof, or to take any or all appropriate steps or procedure for the collection of said taxes.

Assessment and recovery of taxes due.

And provided further, That it shall be the duty of the county commissioners or board of revision of taxes, upon their making any assessment or reassessment where no return has been made or a false or incomplete return has been made as aforesaid, to give notice thereof to the taxable, or his or her executor or administrator, of the assessment and when they will sit to hear an appeal therefrom.

Notice of assessment or reassessment.

Time of appeal.

Section 2. This act shall take effect immediately upon its passage, and approval by the Governor.

When effective.

APPROVED—The 12th day of June, A. D. 1931.

GIFFORD PINCHOT

No. 181

AN ACT

To amend section one of the act, approved the twenty-sixth day of June, one thousand nine hundred and one (Pamphlet Laws, six hundred one), entitled "An act authorizing appeals from the decision of the various courts of common pleas, in assessment of taxes cases, to the Supreme or Superior Court of the Commonwealth," by extending the right of appeal to any county, city, borough, town, township, school district or other public corporation having power to levy taxes on the assessment in question.

Section 1. Be it enacted, &c., That section one of the act, approved the twenty-sixth day of June, one thousand nine hundred and one (Pamphlet Laws, six hundred one), entitled "An act authorizing appeals from the decision of the various courts of common pleas, in assessment of taxes cases, to the Supreme or Superior Court of the Commonwealth," is hereby amended to read as follows:

Taxation.

Appeals.

Section 1, act of June 26, 1901 (P. L. 601), amended.

Section 1. Be it enacted, &c., That any owner of real estate or taxable property in this Commonwealth, or any county, city, borough, town, township, school district or other public corporation, having power and authority to levy taxes on the assessment of his real estate or taxable property in question, may appeal from the judgment, order or decree of any court of common pleas, in any matter affecting the assessment of taxes

Appeals in assessment of taxes.

Extended to municipalities.