

RECORDING OF DEEDS, REQUIREMENTS
Act of Apr. 22, 1929, P.L. 620, No. 258
AN ACT

Cl. 16

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 nonresident of the Commonwealth at the time of his death; defining and taxing transfers made in contemplation of death; defining as a transfer and taxing the right of survivorship in property as to which such right exists; 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. (Title amended July 14, 1936 (Ex.Sess.1), P.L.44, No.21)

Compiler's Note: Section 1201(4) of Act 207 of 1961 provided that Act 258 is repealed except for sections 12, 14, 21, 22 and 23.

Section 1. Be it enacted, &c., That for the purpose of obtaining with accuracy the precise residence of all owners of real estate, and persons having a taxable interest therein, it shall be the duty of the recorder of deeds in each county, whenever a deed or other transfer of real estate or interest in real estate hereafter executed shall be presented to him for record, to refuse the same, unless the grantee or grantees therein named have attached thereto, and made part of such deed or transfer, a certificate, signed by said grantee or grantees, or some one on his, her or their behalf, setting forth the precise residence and the complete post office address of such grantee or grantees, said certificate to be recorded with said deed; and thereupon the said recorder shall prepare and deliver, at stated intervals, to the board of revision of taxes, or other official or officials charged with the assessment of such real estate, a list of the real estate or interest in real estate as transferred, with the location of the same, and the names of the grantor or grantors, and the names and residences of the grantee or grantees, with the date of recording.

(1 amended Mar. 18, 1955, P.L.3, No.1)

Section 1.1. A county with the written recommendation of its recorder of deeds or commissioner of records may, by ordinance of its governing body, require that the recorder of deeds or commissioner of records of said county may not record or accept for record any conveyance of real estate, mortgage of real estate or any other instrument affecting real estate in said county unless the uniform parcel identifier on the tax map maintained for tax assessment purposes, as otherwise provided by law and maintained pursuant to the act of January 15, 1988

(P.L.1, No.1), known as the "Uniform Parcel Identifier Law," shall be contained in the body thereof, or shall be endorsed thereon to be recorded therewith.

(1.1 added Jan. 15, 1988, P.L.8, No.4)