Volume 64
Issue 4 *Dickinson Law Review - Volume 64, 1959-1960*

6-1-1960

Pennsylvania Escheat Laws: Proposals for Revision

Robert B. Ely III

ARTICLES

PENNSYLVANIA ESCHEAT LAWS: PROPOSALS FOR REVISION

By Robert B. Ely, III*

INTRODUCTION

AT THE last regular session of the General Assembly, *House Bill 1417* was introduced, and, as stated in its title, the purpose of the bill was "to consolidate, amend and revise the escheat laws of the Commonwealth, providing for the taking of property and money by the Commonwealth as escheat and as custodian. . . ." This bill did not pass. "Because of the complexity of the situation and the lack of time," it was referred by *House Resolution 119* to the Pennsylvania Joint State Government Commission "to make a study of the laws . . . and to make a report of its findings to the General Assembly as soon as possible, but no later than the next session, together with appropriate legislation to carry its findings into effect."

This article reviews the existing law and suggests how the Joint State Government Commission might implement sound principles not fully embodied in present statutes. These principles were jointly endorsed by insurance, financial, utility, manufacturing and other corporate interests appearing before the House Judiciary Committee when *H. B. 1417* was under consideration, and they are as follows:

(1) In exercising its power of escheat, the Commonwealth should not overreach to persons or property beyond its proper control;

(2) Holders of allegedly escheatable property should not be subjected to multiple, conflicting claims by the Commonwealth and by other sovereigns or parties;

(3) No statute or decision as to escheat or custodial taking should be retroactive;

(4) Holders of allegedly escheatable property should have the same defenses against the Commonwealth as against the private claimants to which the Commonwealth succeeds; and

* B.S. Princeton University 1928; LL.B. University of Pennsylvania, 1931; member Pennsylvania and American Bar Associations; Counsel Insurance Company of North America.

(5) The effort and expense of reporting, payment and collection of escheatable property, should not be unreasonable as compared to the worth of that property.

The procedures for escheat and custodial taking have become a big business for the Commonwealth in recent years. As a result, a thankless and expensive burden has been placed upon corporations doing business in Pennsylvania. In 1958 the Secretary of Revenue was quoted as saying that collections from escheats in recent years had been 743,577 dollars in 1955, 1,006,263 dollars in 1956 and 1,276,294 dollars in 1957.[1] The source of this revenue was said to be "banks, insurance companies, railroads, utilities and other corporations," as well as mutual savings fund societies and finance companies. *H. B. 1417* was drafted broadly enough to extend the source to religious, educational, fraternal and charitable organizations.

The Secretary also stated that "if the $4,000,000 goal [were] reached during the fiscal year ending May 31, 1959, it [would] represent four times the usual yearly amount." [2] His prophesy was that "money from the escheat program will be a significant and welcome addition to the State Treasury annually." [3] His optimism is borne out by figures for other States, quoted in "The Business Lawyer" for July 1959.[4]

The operation of the escheat program was exemplified as early as 1935 when one person "filed with the Department of Revenue . . . [a] document which purported to be informations in escheat [naming] one hundred fifty-eight railroad, public utility and industrial corporations." [5] Almost twenty-five years later, one of these corporations finally settled its litigation for about 500,000 dollars.[6] Recently, the Secretary of Revenue referred in an interview to "dividends received [by finance companies] on life insurance purchased by borrowers to secure loans . . . *generally amount[ing] to less than 10c . . . and not distribute[d] because the cost* of issuing and mailing checks would have been *prohibitive.*" (Emphasis added.) It was announced that "one finance company expects to pay the Commonwealth $125,000" of such dividends.[7] Even as this is being written, the present Attorney General has announced that she is conducting a special audit of the official accounts of the Prothonotary's

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[1] *Philadelphia Inquirer,* August 17, 1958.
[2] *Ibid.*
[3] *Ibid.*
[4] McBride, *Unclaimed Dividends, Escheat Statutes and The Corporation Lawyer,* 14 BUS. LAW. 1062 (1959).
[5] *Supra* note 1.
[6] Edelman v. Boardman, 332 Pa. 85, 2 A.2d 393 (1938). See also Murdoch v. Penna. R.R., 19 Pa. D. & C. 2d 573, 73 Dauph. 65 (1958).
[7] *Supra* note 1.

Office of Montgomery County, seeking to escheat "close to $50,000." [8] Although the importance of this source of revenue can be readily seen, the general area is not well understood.

Recently, the Governor has been quoted in a news release as saying that "since the word 'escheat' is too often imbued with the connotation of devious conduct, the proposed Act (later appearing as *H. B. 1417*) would refer to all actions under it as 'actions for custodial taking'." [9] Actually, the word is from the French *eschoir,* "to happen," and need not have the sinister significance which the public may give it. At early common law this "happening" was "a failure of issue in those who hold of the king, when there does not exist any heir by consanguinity," [10] so as to cause reverter to the royal exchequer. This was also the theory of Pennsylvania's Act of 1787, which provided for the escheat of "real *or personal* estate within this Commonwealth [whenever] any person . . . has died or shall die intestate without heirs or known kindred, a widow or surviving husband." [11] (Emphasis added.)

This changed the common law since escheat originally occurred only as to real property; while personal property without known owner was called *bona vacantia,* and was taken by the crown under a different *jus regale.* The underlying motive in both cases, in addition to being a source of revenue, was to preserve the peace by interposing royal authority to prevent disputes among first-comers.

A third way in which the sovereign acquired ownerless and unpossessed tangible property was through "treasure trove" (from the French *trouver,* "to find"). This name was given to "money or coin, gold, silver, plate or bullion which, having been hidden or concealed in the earth or other private place so long that its owner is unknown, has been discovered by accident." [12] The Supreme Court of Pennsylvania, in a case dealing with escheat of $92,000 found in a box, "purposely refrain[ed] . . . from considering whether the law of treasure trove is or ever has been a part of the law of Pennsylvania." [13]

The three essentials of escheat, *bona vacantia* and treasure trove are that the property in question has no known owner, no known possessor, and is tangible. By taking the property, the sovereign *harms no known person, and removes temptation of a possible dispute.*

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[8] *Philadelphia Evening Bulletin,* April 7, 1960.
[9] *Philadelphia Inquirer,* April 4, 1959.
[10] COKE ON LITTLETON, 13.
[11] 2 Sm. L. 425, sec. 2.
[12] 1 BLACKSTONE COMMENTARIES 295.
[13] Appeal of Rogers, 361 Pa. 51, 62 A.2d 900 (1949); later phase of same litigation: 369 Pa. 371, 86 A.2d 55 (1951).

On the other hand, in "custodial takings," there are different facts and different motives. Statutes for custodial taking cover all types of tangible and intangible personal property, such as "choses in action, claims, debts, demands . . . and every other form of personal property, tangible or intangible, and all interests therein, whether legal or equitable." [14] In the case of such obligations there is no unpossessed property which would tend to cause a dispute. Moreover, there is no way to take this property, except by compelling the obligor to part with its money's worth out of his own pocket.

In contrast with true escheat and tangible *bona vacantia,* there is no true "holder" of such intangible property. Again in contrast with the circumstances of ownerless tangible property, a custodial taking must be from the so-called "holder." Finally, in a custodial taking, that "holder" suffers detriment by being compelled to make recompense which is imposed on no one in the case of *ownerless* property. The sovereign, having harmed no one in taking *ownerless* property, need not justify the taking. In the custodial taking of unclaimed or abandoned property in the hands of a holder, the sovereign *does harm* that holder in a real, if not a legal sense by the compulsory transfer of possession. Additional harm is done to the true "owner" (obligee) if the State's possession is changed to title by later escheat, and if no provision for refund is made.

Escheat, *bona vacantia,* and custodial taking, like taxation and eminent domain, are methods of getting private property into the public treasury. While this similarity exists, there is yet a stronger difference between escheat or custodial taking on the one hand and taxation and eminent domain on the other. In the case of escheat or custodial taking the State makes no payment nor does it offer any other *quid* for the *quo* of taking. However in case of taxation the citizen is compensated in the form of public services, such as police protection and sanitation. Under eminent domain the citizen is guaranteed just compensation by both the United States and Pennsylvania Constitutions.

Since the compensation which justifies eminent domain and taxation is not paid to a holder from whom property is escheated or taken into custody, and since such holders are subject to burdens of record keeping and reporting at least as heavy as in taxation, some special justification must be shown for escheats and takings. That justification can only be that the holder would receive a windfall or be unjustly enriched if the escheat or taking did not occur. If such justification does not exist and if property is nevertheless escheated or taken, the holder is subjected to a forfeiture in the form of cost-free eminent

[14] PA. STAT. ANN. tit. 27, § 333 (1953).

domain or arbitrary taxation. He is punished as though a criminal, while innocent in fact. Hence, the Commonwealth should meet the burden required in a criminal rather than in a civil proceeding in order to succeed in an action for escheat or taking of property merely held and unclaimed. Windfall or unjust enrichment must be shown, not merely by a "preponderance of the evidence," but "beyond reasonable doubt." At the very least the holder should have every defense against the Commonwealth which he might have had against the original owner or obligee.

Against this background we may now review the present escheat laws and consider their general pattern to see what changes would be desirable. The general area will be subdivided into the following sections in an attempt to simplify the matter: nature of Commonwealth's claims, types of property and holders, procedure to enforce Commonwealth's claims, and missing owners. In each instance there will be a summary of the present law and recommendations for a new law.

PRESENT LAW AND SUGGESTIONS

Pennsylvania has more escheat laws than any other State of the Union. In order to study these laws, an examination of at least the forty statutes listed in the Appendices and Table of Effective Acts is necessary. For the sake of brevity, they are cited hereafter by year alone, with additional decimals to distinguish where there has been more than one in a given year. The pertinent laws are scattered throughout four titles of Purdon's Statutes, being inconsistent, overlapping, and leaving many areas uncovered. Accordingly, a revision of these statutes is necessary. Such a revision could appropriately follow the framework of the Uniform Disposition of Unclaimed Property Act,[15] thereby providing comprehensive legislation in this area.

Nature of Commonwealth's Claims

Under the present law the Commonwealth may elect to take title to property under the *Intestate Act of 1947.1,* as last permissible heir,[16] or in the case of intestacy without heirs,[17] under the *Acts of 1797* and *1889.1.* The theoretical difference between escheat and inheritance can create a serious difficulty in practice. In a recent New York case this was pointed out when the Govern-

[15] This statute has been enacted in the following states: Arizona, A.R.S. § 44-351; California, Ch. 1809 Laws of 1959; New Mexico, Ch. 132 Laws of 1959; Oregon, Revised Statutes, § 98.302; Utah, Code of 1953 § 78-44-1; Virginia Senate Bill, 119, 1960 enacted March 17, 1960; Washington Revised Code, § 63.28.070. It has been proposed in the following state: Wisconsin, House Bill 1015, 1959, still pending.

[16] Rhodes and Hannebaeur Estates, 71 Pa. D. & C. 330 (1950).

[17] Moll's Estate, 11 Pa. D. & C. 2d 376 (1957).

ment of Honduras sought to intervene in a New York probate proceeding to claim assets located in New York belonging to a resident of Honduras, who had died intestate without heirs. The New York court examined Honduran law, finding that it provided for escheat as *bona vacantia* and *not* for ultimate *inheritance,* and rejected the Honduran claim, saying:

> We recognize that the *law of the domicile* generally prevails in this State as to movables in a case relating to the transfer of estates by *succession.* Where there is escheat no succession of estates is involved. The property, being left without an owner, is property at large or *bona vacantia.* As such, it is deemed *property of the sovereign, where found.* That sovereign recognizes no situs but its own, and lays claim to such property. (Emphasis supplied.) [18]

In addition to taking property by escheat or by inheritance, there are numerous acts whereby the Commonwealth may gain custody and possession of property. These acts are separately listed in Appendix "A."

A suggested way to eliminate the necessity of referring to the mass of legislation and resolving inconsistencies would be to repeal the *Act of 1889* in favor of the *Act of 1947.* It is felt that the adoption of this suggestion, making the Commonwealth an ultimate heir, would result in the accrual of many advantages. For instance, property located within the boundaries of other states could be claimed by the Commonwealth where the decedent was a resident of or domiciled in Pennsylvania. Also so long as the Cold War continues, we should retain the provisions of the *Act of 1953.1* to prevent American assets from ending up in Communist countries. Further, some position should be taken as to found, apparently disowned and unheld property. Private citizens who feel lucky will recommend "Finders Keepers" while dedicated public officials will advocate for "Treasure Trove." Something should be said, one way or the other.

As to the remaining types of property, the suggestion of the Governor, to avoid use of the word, "escheat," should be followed. The Uniform Act merely reads: "The following ownerless or unclaimed property shall be paid into the State Treasury, subject to refund as provided." Such a change would accomplish the purpose of giving the Commonwealth both custody and use of the property, as well as title after the period for refund has expired.

Types of Property and Holders

Where private property is taken without *quid pro quo,* certain rules govern the seizure. The Constitution prohibits deprivation of property without due

[18] Turton's Estate, 192 N.Y.S. 2d 255, 193 N.Y.S. 2d 1001, *motion for leave to appeal granted* 196 N.Y.S. 2d 566 (1960).

process of law, unfair taxation or cost-free condemnation, and impairment of contracts. Equitable considerations of laches, *de minimis,* and the like, which guarantee "repose of claims" and freedom from unreasonable effort and expense are also applicable. These imply that:

(1) The Commonwealth should be entitled to no greater substantive or procedural rights than the former owner to whom it succeeds.

(2) Any holder should have against the State all defenses available against the unknown or missing owner.

(3) The Commonwealth should not expose itself, or any holder, to effort or expense which would be out of proportion to the public benefit or private harm caused.

No constitutional or equitable considerations suggest any change in the present law, which makes the Commonwealth the next heir upon failure of all *reasonably remote* relatives. Sound practical considerations, made clear in the *Garrett Estate,*[19] show the fallacy of the previous Intestate Act,[20] placing the Commonwealth in line *after all possible* heirs. However, a problem is presented where a missing heir returns to claim a refund. Here, as elsewhere, the Commonwealth should be entitled to the same, but no greater, "repose of claims" as the private holder would have enjoyed, if left in possession. Thus, a missing heir should be given no more than a reasonable time after knowledge and ability to present a claim for repayment from the State Treasury.[21]

In addition to the subdivision of intestacy without heirs, it is suggested that the laws be further consolidated and subdivided as found in Appendix "B": trust funds and deposits, obligors (quasi-holders), and miscellaneous. This subdivision of present acts would improve upon the pattern of the Uniform Act, which has separate sections for each of the following: property held by banking or financial organizations, funds held by life insurance companies, deposits and refunds held by utilities, property of business associations and banking or financial associations, property held by fiduciaries, property held by state courts, public officers and agencies, and miscellaneous personal property held for another.

Also, in drafting a new law, it is important to keep in mind the following three basic distinctions:

1st. For property found lying around loose in the public ways, a later appearing owner should have no more than a reasonable time after knowledge and ability to claim a refund as in the case of intestacies.

[19] 321 Pa. 74, 183 Atl. 785 (1936); See also Garrett's Estate, 335 Pa. 287, 6 A.2d 858 (1939).
[20] PA. STAT. ANN. tit. 20, § 137 (1917).
[21] As upon attaining majority, recovery from insanity, or return from enforced absence, such as internment or capture in war.

2nd. Some real or tangible personal property is possessed by "true" holders, who have received from a previous owner identifiable property with the understanding (usually in writing, by will, deed, court order, or the like) that the property does not belong to the holder (although the understanding might give him some rights), but is to be returned to the owner or used for a specific purpose. Such a "true" holder, having no interest beyond any agreed compensation or expense, can have no objections to the Commonwealth appearing and asserting at any time the claim of the missing owner. In the case of such a holder, the Commonwealth should be able to rely on the terms of the written agreement or court order appointing him unless, *within statutory limitations,* the holder has brought proceedings to be relieved of the agreement or order. On the other hand, the Commonwealth must be bound by any rights in the property given to the holder by the agreement or order. Absent such a clear-cut written agreement or court order, there is no true holder.

3rd. Other "property" is possessed by *pseudo-"holders,"* who have received no specific property from an owner and have no understanding as to use or disposition of the "property" possessed by them. These pseudo-"holders" have merely become obliged to use their own funds to meet a monetary obligation. Here the so-called "property" is an unestablished claim or chose in action. In these cases the Commonwealth does not take either ownerless or unclaimed property. The money compelled to be paid into the State Treasury previously belonged to, and was claimed by, the "holder." Of course, if the obligation to pay is valid and unquestioned, compulsory payment should be enforced. If the obligation exists, its release by the mischance of the obligee's disappearance would result in unjust enrichment. Hence, as in the case of true holders, the question of proper treatment once more narrows to the field of evidence and proof. If a quasi-holder has admitted in writing a liquidated obligation or if it has been adjudicated, the Commonwealth should be entitled to rely on the admission or adjudication without complaint by the obligor, unless the obligor has taken timely proceedings for relief. On the other hand, absent such acknowledgement or adjudication, the Commonwealth should be required (as the missing owner would have been) to proceed with litigation within the statutory limitations imposed upon the owner.

Because of these distinctions, catch-all wording as to *holders* is objectionable and should be avoided in any revision. It should also be noted that holders who qualify as religious, educational, charitable and fraternal organizations should retain the exemption which they have thus far enjoyed from escheats and custodial takings. Because of their public and philanthropic nature, they are now freed from taxation, and should remain free from the analogous burden here under discussion.

There are also good grounds to object to the use of "catch-all" wording as to property, such as "every other kind of personal property," etc.,[22] even though similar wording, "not otherwise covered" is used in the Uniform Act. True holders and quasi-holders, who have operated in good faith for years on the theory, that they had no liability as to certain types of "property" (especially alleged "obligations") are entitled to "repose" after the tolling of applicable statutes of limitations. Moreover, the very extensive enumeration of specific types of property to be paid into the State Treasury, in previously used terms (with clarification of obscurity where needed) should amply define the "significant and welcome" additional revenue to which the Secretary of Revenue has referred. However, if the present catch-all is to be continued, its unfairness should be minimized by proper provisions as to "Limitations" and "Scope."

Procedure to Enforce Commonwealth Claims

No claim, public or private, can be enforced without proper knowledge of it. Therefore, the *Acts of 1919.2, sec. 1, 1929, sec. 1310* and *1937.2, secs. 8 and 9* as to custodial taking, require that the property first be "reported or otherwise ascertained." The *Act of 1929, sec. 1305* requires reports by persons "receiving deposits of money; . . . acting in a fiduciary capacity; . . . [acting as] prothonotary [or] . . . clerk of court . . . receiving . . . property for safekeeping . . . for storage; declaring dividends; . . . holding property for another." In addition, *sec. 1311* requires that the "last known addresses of all persons to whom distributed shares . . . are due . . . in proceedings for the dissolution of any corporation" be reported. *Sections 1312, 1313* and *1314* require reports by liquidating trustees, court appointed receivers, and fiduciaries on audit or adjudication of accounts.

Finally, the *Act of 1937.2, sec. 3* requires that "companies" (as defined therein) file reports of property previously discussed under this statute, and the *Act of 1949.2, sec. 4* requires like reports by life insurance companies as to unclaimed proceeds of policies and annuities.

To simplify the above law, all these provisions should be consolidated and every "holder" (true or pseudo) should be required to make an annual verified report giving essential data as to property held and subject to payment into the State Treasury. This is the pattern of the present Uniform Act. There should also be provisions to insure the accuracy of reports for the Commonwealth. A knowingly false report should be equivalent to perjury as the *Acts of 1929, sec. 1720, 1937.2, sec. 11* and *1949.2, sec. 11* provide.

[22] PA. STAT. ANN. tit. 27, § 111 (1953).

However, the penalty should be made uniform, and a more reasonable rate of interest (6 per cent) should be substituted for the purely penal rate of 12 per cent found in the *Acts of 1915.2, 1929, 1937* and *1949.*

Holders should not be required to report property which is neither "within the Commonwealth nor subject to its control" as now provided in the *Act of 1953.2, sec. 1.* Also, they should not be required to report property of less than a reasonable minimum value. Hence it would appear they should not be required to report items as small as the dimes mentioned by the Secretary of Revenue, nor property "whether or not of value," as is the opinion of the present Attorney General.[23] In view of the close analogy between these reports and tax returns, it should be provided that in the absence of fraud, a report shall not be questioned by the Commonwealth as to completeness or accuracy in any action by it, unless brought within three years after filing. This is the pattern of the United States Internal Revenue Code and should be adopted in this area.[24]

Another method of ascertaining property to be paid into the State Treasury is by inspections. The present law is found in the *Act of 1915.2, sec. 13,*[25] the *Act of 1929, sec. 1305* and *sec. 1303,*[26] and in the *Act of 1937.2, sec. 4.*[27] Only the *Act of 1915* provides that the expenses of inspections shall be paid by the Commonwealth unless it is found that the report under consideration was defective. In such a case, the costs are to be paid by the inspectee. All three acts provide for compulsion to produce records: the *Act of 1915* by administrative subpoena and fine or imprisonment for misdemeanor, the *Act of 1929* by bill of discovery, and the *Act of 1937* by petition for judicial subpoena and punishment for contempt.

The above acts could be consolidated with the following points borne in mind. Inspections should be restricted to cases in which the Commonwealth has good reason to believe that a filed report is inaccurate or incomplete, or that a required report has not been made. Also they should be restricted to subject matter reportable, and must not deal with reports that have become conclusive. Where an inspection proves to have been unnecessary, the Commonwealth should not only pay its own expenses, but reimburse the inspectee. Finally, judicial subpoena, alone, should be sufficient. The punishment for contempt and perjury if a report is willfully inaccurate should be a sufficient sanction.

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[23] "Escheatable Property of No Value," 18 Pa. D. & C. 2d 543 (1959).
[24] INT. REV. CODE OF 1954, § 6501.
[25] This section refers to unclaimed deposits.
[26] These sections refer to "defeasibly held" property and income which is held in excess of the limit provided by law.
[27] This section refers to company-held property.

Akin to inspection is the right to compel accounting by any holder subject to court audit. This right is now provided by the *Acts of 1889.1, secs. 7 and 8* and *1919.1, sec. 7.* The former act deals with citations upon petition of an escheator, and the latter upon petition by the Attorney General at the suggestion of the Secretary of Revenue. These rights of the Commonwealth should be retained, but exercised by the Attorney General, alone, rather than by escheators.

A third method of ascertaining property to be reported and paid into the Treasury is by the use of informers. The *Act of 1855* and the *Act of 1929, sec. 1304,* provide for compensation for any person "procur[ing] necessary evidence to substantiate . . . escheats" and "prosecut[ing] the right of the Commonwealth . . . with effect." The compensation ranges from 25 per cent of the first 50,000 dollars down to 2 per cent of the excess over 300,000 dollars. The *Act of 1915* excludes informers from compensation as to property (deposits) covered therein. *The 1953 amendment to the Act of 1929, sec. 1304,* excludes compensation with regard to unauthorized holding of real estate by corporations, as well as providing for exclusion of persons required to report. The *Act of 1949.4, sec. 6,* provides for no compensation in the case of money in the hands of governmental officers. Furthermore, the *Act of 1953.4* requires a bond to be posted by the informer to guarantee return of his compensation, in case escheated property is reclaimed. While this system of informers has existed for some time, it is alien to our general legal principles, and should be narrowly circumscribed to prevent abuse. The provision for rewards, the lack of a requirement for precision in the informations to be supplied and the absence of any responsibility on the informer collectively provide an open invitation for informations to be filed out of sheer malice or idle speculation on an "all to gain and nothing to lose" basis. The alleged holder, wrongly accused and put to considerable unnecessary expense of time and money, has no guarantee of reimbursement.

The following provisions would safeguard alleged holders, with no loss and less expense to the Commonwealth:

(1) Informers must designate supposedly collectible property "with the particularity of a complaint in assumpsit";

(2) Informers must post a bond to indemnify the alleged holder, if the information is proved to be unfounded; and

(3) Payments to informers should be drastically reduced to no more than 5 per cent of any value collected as adequate compensation for service to the State, rather than as a speculative "reward."

After the property is reported, the next step in this process often involves litigation as to which there is an unbelievable mass of laws concerning who shall sue, forms of action and procedure. A plaintiff in such an action may be an informer, escheator, or the Attorney General. Although the *Act of 1929, sec. 1304,* mentions informers as "prosecut[ing] the right of the Commonwealth," there is no indication as to the manner of suit. With regard to escheators, the *Act of 1787* originally provided for an Escheator General to proceed by inquest in cases of attaint. However, there are no reported cases of action under the act. The modern law is embodied in the *Act of 1929, sec. 1302,* which provides for commissioning by the Department of Revenue, followed by petition for letters of administration in intestacies without heirs or for declaration of escheat in other cases. There is also a provision for the posting of bond for faithful performance.

The Attorney General may proceed under the *Act of 1915.2, secs. 7 and 9,* by bill in equity, petition, and bill for discovery in the case of depositaries. He may also proceed under the *Act of 1919.2, sec. 1* by petition, under the *Act of 1937.2, secs. 8 and 9* by bill in equity to escheat, or by bill to collect without escheat. Furthermore, the Attorney General is empowered by the *Act of 1953.4* to appoint and fix the compensation of counsel for escheators.

Other parties not specified above may proceed under the *Act of 1787, sec. 8,* to recover property of an intestate without heirs "by information of debt, intrusion, or action of trover and conversion, or upon the case." Under the *Act of 1949.4, sec. 6,* dealing with municipal unclaimed moneys, "proceedings . . . shall be governed by the laws relating to escheats now or hereafter in force."

Pursuant to the present provisions, a number of private parties may have a speculative personal interest in the collection of State money. It is difficult to justify these provisions in view of the current average amounts of collection indicated by the Secretary of Revenue to be in excess of 1,000,000 dollars annually. There is no need for the State to employ outside help; the day of the private tax gatherer is past. Certainly if the basis of compulsory payment into the State Treasury is to prevent windfalls and unjust enrichment of holders, this same prevention should apply to other private individuals who can now profit to the extent of 15 to 25 per cent of collections in amounts less than 100,000 dollars each.

As an example of the operation of the present system, a recent press release indicates that "14 (in Philadelphia) Split $100,000 State Escheat Fees—Payments Cover Their Services for Handling $792,666." It seems hard to believe that such expenses need continue.

In the past, while the laws of escheat were little known and seldom enforced, long and expensive litigation was necessary to clarify that law and to establish a pattern of compliance. Those who engaged in these special efforts earned unusual compensation. These conditions no longer exist. The time has come to make enforcement of clarified and well publicized laws, relating to unclaimed property, a matter of routine operation by regular government officials. This is the pattern followed by the States adopting the Uniform Act. In those states action is brought by the State Land Board, Treasurer, Controller, or Attorney General.[28] Washington has a provision, suitable for Pennsylvania, under which the local county (district) attorneys assist when they are needed.[29] In no case is a provision made for extra or contingent compensation, hence the additional expense of any newly required State employees can be paid out of collections.

Many acts have provisions covering matters of jurisdiction and venue. Neither the *Act of 1855, sec. 9,* which provides simply for quo warranto, nor the *Act of 1787, sec. 8,* which provides for the recovery of decedent's debts, specifies the court in which to bring such actions. However, *sec. 17* of the latter act does provide for action in the supreme court on attaint.

General jurisdiction is specified by secs. 1 and 3 of the Act of 1888.1. These sections confer jurisdiction upon the following courts for escheat actions: (1) the orphan's court of residence or location of the property in case of intestacies; (2) the court in which the holder is to file his accounts; (3) the court in which the property is deposited; (4) the court of the county in which the property is located; (5) the court where the principal office of a corporate holder is located; or (6) the common pleas court of the county in which service may be made. The act also provides that the Common Pleas Court of Dauphin County has concurrent jurisdiction for all common pleas actions.

The Acts of 1915.2, sec. 7 and 1919.2, sec. 1 have similar provisions. However, the *Act of 1929, secs. 1308 to 1310* affords jurisdiction only for actions "provided by law . . . in the proper court." The *Act of 1935.3* has a special provision for property deposited in any federal court, and specifies the common pleas court of that county to take jurisdiction. In the case of a company holder, the *Act of 1937.2, sec. 7* confers jurisdiction upon the common pleas court in the county where the principal office is located. The *Act of 1949.4, sec. 6* merely confers jurisdiction "as governed by law."

[28] Arizona § 44.373 (Attorney General); California § 1523 (State Controller); New Mexico § 25 (State Treasurer); Oregon § 98.416 (State Land Board); Utah § 78-44-23 (State Treasurer); Washington § 63.28.280 (Attorney General), § 11.08.190 (County Attorneys).

[29] Washington § 11.08.190 (County Attorneys).

These provisions for procedure and jurisdiction could be simplified and consolidated into one general act. A single form of action, in the name of the Commonwealth, which would be governed by the Rules of Civil Procedure applicable to actions in equity, depositions and discovery, would be desirable. It should be brought by the Attorney General or his regular staff upon written request of the Secretary of Revenue who should be required to specify the property in question with full particularity and to give reasons (personal knowledge or report from a holder) for the belief that it is payable into the State Treasury. Jurisdiction and venue should be conferred upon the court (Pennsylvania or Federal) where the fiduciary is accountable in the case of money held by him. In other cases it should be the court where the property is deposited or is held by one of its officers. Otherwise, the common pleas court of the county where the holder may be served, or (there being no holder) where the property is located, should be the court to take jurisdiction. *There is no good reason to saddle the Court of Common Pleas of Dauphin County with the burden of such litigation,* especially if there is a provision that actions may be brought by local district attorneys, on request of the Attorney General.[30] Intervention by the alleged owner in such actions should be provided for as well as intervention by the Commonwealth in any private litigation appearing to involve ownerless or unclaimed property.

Another important area in this section is the limitation of actions. In the *Act of 1889.1, sec. 26,* there is a provision that: "[if] there have been no proceedings had, as and for an escheat, for the period of twenty-one years after the decease of said owner [intestate and without heirs] the Commonwealth shall thereafter forever be debarred from claiming the same. . . ." [31] However, it should be noted that this limitation has been held only to apply to intestacies.

On the other hand, the bar of limitations and presumption of payments have been eliminated only in the *Acts of 1915.2, sec. 15* dealing with depositaries, *1937.2, sec. 13* dealing with certain "companies" and with defined "specialty debts" and *1949.2, sec. 13* dealing with life insurers— in each case *only* as to types of property and holders described *in these acts.* The courts have never extended this removal of limitations to types of property or holders not covered by these acts. Thus, except for the situations covered by the *Acts of 1915, 1937* and *1949,* the Commonwealth is presently bound by the six-year

[30] See Commonwealth v. The Mutual Assurance Co., 16 Pa. D. & C. 2d 679 (1958), holding that the Act of 1937.2, even though it gave jurisdiction to the common pleas in the county of the holder's principal office, did not expressly oust the jurisdiction of Dauphin County under the Act of 1870 P.L. 57.

[31] Murdoch v. Penna. R.R., 19 Pa. D. & C. 2d 573, 73 Dauph. 65 (1958).

statute of limitations.[32] It is also bound by any presumptions of payment except as provided under these three acts.[33]

In any revision of present law, the above distinction should be retained between types of property upon which limitations run against the Commonwealth and types upon which they do not. In situations where a true holder of specific property or the obligor on a definite obligation ("having definite maturity, interest rate, place and time of payment") [34] has admitted in writing or has adjudicated the matter resulting in a matured and unconditional liability to deliver that property or to pay that obligation, the liability should be enforced without deference to time. Otherwise, a windfall or unjust enrichment would result, regardless of lapse of time, if that liability was to cease. On the other hand, absent such written admission or adjudication where a windfall or unjust enrichment is doubtful, the holder or obligor is entitled to the same "repose" and release from standing ready to defend against the Commonwealth as against the missing private claimant. The same principle of "repose" applies in the field of retroactivity discussed in the next section.

Scope of Claims

Under this topic we refer to something different than the definition of property or holders. Rather, we have in mind limits in space and time which will confine the entire law. Under present law, there is in the 1953 Amendment to *sec. 3* of the *Act of 1889.1,* a repeated phrase "within or subject to the control of the Commonwealth." However, this phrase is not defined anywhere in the act. Nevertheless, it is contained in earlier acts as found in Appendix "C".

While it is felt that the general provision "within or *subject to control* of the Commonwealth" should be retained, great care must be exercised with respect to the italicized phrase. The Commonwealth might wish to leave it vague from the standpoint of true and quasi-holders (obligors). However, there are difficult problems of conflicts of laws and due process. These have been discussed by the writer elsewhere.[35]

The core of the difficulty lies in the fact that, while the law is clear as to intestacies and as to tangible property which can be definitely located, there is no established rule as to which state(s) may escheat, take into custody or compel payment of different kinds of intangible personal property. The Su-

[32] PA. STAT. ANN. tit. 12, § 31 (1713).
[33] Frey's Estate, 342 Pa. 351, 21 A.2d 23 (1941).
[34] PA. STAT. ANN. tit. 27, § 435 (1937).
[35] Ely, *Escheats in Life Insurance,* ASSOCIATION OF LIFE INSURANCE COUNSEL, PROCEEDINGS (1959-60).

preme Court of the United States has said in one breath that "the Full Faith and Credit Clause bars . . . double escheat." [36] In the next two breaths it has upheld the residence of the obligee and the state of incorporation of the obligor as sufficient "contacts" to justify escheat.[37] Dissenting justices have suggested at least six other contacts which might be equally sufficient.[38] State court decisions are inconclusive on this point. Thus, holders can and some probably will find themselves in the middle of a glorious interstate Donnybrook of multiple claims to the same property.

No satisfactory solution of this problem has yet been devised but the Uniform Act contains two partially helpful provisions. One exempts property previously escheated to other states,[39] while the other provides reciprocal, bilateral recognition of rights of other states.[40] However, this is of little use when more than one state other than Pennsylvania is involved. As an example, consider the case of an intangible obligation "held" in Pennsylvania by a corporation organized in Ohio, and owing to a last known resident of New Jersey.

The current Pennsylvania law, the *Act of 1929, sec. 504,* is inadequate as to claims because it only applies to corporations and associations, not to all holders. It operates only after payment has been made to Pennsylvania, and affords no remedy for conflicting claims of other states. Moreover, it provides only for refunds for which cash may not be available, or for assignable credits against debts to the State and for interest at the rate of only 2 per cent. It is available only if property paid into the State Treasury is found "subject to escheat in any other State . . . and not legally subject to escheat by the Commonwealth . . . or to payment into the State Treasury without escheat." While it has

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[36] Standard Oil Co. v. State of New Jersey, 346 U.S. 428, 443, 71 Sup. Ct. 822, 831 (1951).

[37] In Standard Oil Co. v. State of New Jersey, 346 U.S. 428, 71 Sup. Ct. 822 (1951), New Jersey was the domicile and its right was upheld; whereas, in the case of Conn. Mut. Life Ins. Co. v. Moore, 333 U.S. 541, 68 Sup. Ct. 682 (1948), the Supreme Court upheld the right of New York as the state of last known residence of the owner.

[38] In Conn. Mut. Life Ins. Co. v. Moore 333 U.S. 541, 68 Sup. Ct. 682 (1948), Justice Jackson suggested the contacts of the following states where (a) the owner died, (b) the beneficiary was last known to be resident; (c) there was a later and longer residence; (d) the insured and beneficiary moved after the obligation was contracted in New York; (e) there was permanent domicile, in contrast to residence; and (f) the policy was delivered.

[39] "This Act shall not apply to any property which has been presumed abandoned or escheated under the laws of another state prior to the effective date of this Act." See Arizona § 44.376.

[40] "Reciprocity for property presumed abandoned or escheated under the laws of another state —If specific property which is subject to the provisions of this Act is held for or owed or distributable to an owner whose last known address is in another state by a holder who is subject to the jurisdiction of that state, the specific property is not presumed abandoned in this state and subject to this chapter if: (a) It may be claimed as abandoned or escheated under the laws of such other state; and (b) The laws of such other state make reciprocal provision that similar specific property is not presumed abandoned or escheatable by such other state when held for or owed or distributable to an owner whose last known address is within this state by a holder who is subject to the jurisdiction of this state." See Arizona § 44.360.

been held that only one state may escheat, the justices of the Supreme Court who dissented in *Connecticut Mutual Life Insurance Co. v. Moore* [41] have suggested that several may assert claims without escheat. In such a situation, the *Act of 1929* provides no relief.

A more equitable provision, which should be included in the proposed revision, is to allow a holder-obligor, subjected to multiple claims, the same remedy as is available against conflicting private claimants. The revision should include legislative authority for consent by the Commonwealth to interpleader.[42] This provision would, of course, become obsolete if the Supreme Court of the United States, or Congress under its powers over interstate commerce, were to define the respective rights of the several States, but it is essential to afford due process to holders in the interim.

Except as to the statutes of limitations and presumption of payment, discussed above, the present law is silent as to time limits. However, because of two decisions next analyzed and the previously mentioned "catch-all" phrases covering "all other kinds of property and interests" (which may be expected to appear in any revision) the new law should contain a provision against retroactive effect. In the case of *In re Pennsylvania Railroad,*[43] the Commonwealth sought to recover half a million dollars of wages allegedly earned, admittedly unclaimed, but for which no funds had been earmarked. The Dauphin County Court in 1943 correctly held that under then effective law these claims did not escheat, and the Commonwealth did not appeal. Ten years later, in 1953, the *Act of 1889* was amended to include "debts, claims and choses in action." In a new suit of *Murdoch v. Pennsylvania Railroad* [44] the same court held, on preliminary objections, *that these same wages did escheat.* In its opinion, the court said that this "property . . . (more accurately 'these obligations') was never escheatable under the Act of 1889 and 'only purported to become so' upon enactment of the Act of 1953." [45] This was more than a decade after the holder had won its suit as to this very property! Nevertheless, the court also observed (but did not decide, since it was merely disposing of preliminary objections) that these objections must be dismissed both as to claims upon which the statute of limitations had run, and those which became escheatable "more than 21 years prior . . . to filing the petition." [46] This later case was settled prior to trial on the merits, and before any final opinion by the Dauphin County Court.

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[41] 333 U.S. 541, 68 Sup. Ct. 682 (1948).
[42] Most logically under the Federal Interpleader Act, 28 U.S.C.A. 1335.
[43] 48 Pa. D. & C. 611, 54 Dauph. 91 (1943).
[44] 19 Pa. D. & C. 2d 573, 73 Dauph. 65 (1958).
[45] *Id.* at 613, 73 Dauph. at 93.
[46] *Id.* at 595, 73 Dauph. at 80.

Therefore, the law remains unsettled and the facts unascertained. It may be that unconditional written admissions of the railroad-"holder" or even earlier adjudications in wage suits had made its obligations indisputable. Consequently, excusing the holder from payment (regardless of lapse of time) would have resulted in a windfall or unjust enrichment. On the other hand, if such admissions or adjudications did not exist, later collection by the Commonwealth after an earlier adverse decision would certainly be a strange form of due process.

As already pointed out, a proper revision of the law would relieve alleged obligees on *supposed claims* from standing ready to defend such claims, when an appropriate statute of limitations has run against the private "owner-obligee." It is even more essential to fair play that a statute or a decision, declaring escheatable or collectible "property" (alleged obligations) not previously subject to escheat or collection, be applied only to obligations upon which the statute of limitations has yet to run *after* the passage of that act or the rendition of that decision. The present and proposed specific types of property to be paid into the treasury so adequately encompass the great majority of such types that any later proposed types of property can well be collected only *prospectively, not retroactively.*

Missing Owners

Enoch Arden was not an isolated case. Many an owner, after absence and silence for years, later turns up and alleges his title. How are his rights now protected?

Under the present law, there are certain provisions for notice which must be complied with before the Commonwealth can take the property by escheat. These provisions vary in respect to the types of property in question. In the case of real estate notice is effected by serving process upon the person in possession.[47] However, in the case of deposits,[48] life insurance,[49] dividends [50] and unclaimed monies,[51] notice is effected by merely advertising and mailing to the missing owner's last known address. Whether or not this latter procedure must be complied with depends upon the value of the property which varies from section to section. The requirement of notice is not a condition precedent to bringing the suit in the above cases of personal property as it is in real estate.

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[47] PA. STAT. ANN. tit. 27, § 43 (1889).
[48] PA. STAT. ANN. tit. 27, § 262 (1915) applies where the amount is more than ten dollars.
[49] PA. STAT. ANN. tit. 27, § 435 (1937) applies where the amount is more than ten dollars.
[50] PA. STAT. ANN. tit. 27, § 496 (1949) applies where the amount is more than fifty dollars.
[51] PA. STAT. ANN. tit. 27, § 494 (1949) has no specified minimum.

In drafting a new law the rule as to minimum amounts should be made uniform, and the minimum amount should be at such a level that neither the holders nor the Commonwealth would be put to unreasonable expense. Furthermore, notice in *any* form before suit should not be necessary, as long as the court is required (in the light of facts pleaded or proven) to specify and order adequate notice after the suit is started.

As a second protection to missing owners, intervention is permitted after notice and before conclusion of the suit. The *Act of 1889.1, sec. 7,* allows intervention pending proceedings for escheat, and *sec. 22* permits it within three years after final adjudication. Intervention is permitted under the *Act of 1915.2, sec. 7,* "if [the] right shall not be barred by the statute of limitations or presumptions of payment." Similar provisions are also embodied in the *Act of 1937.2, secs. 8 and 9,* again subject to the statute of limitations and presumptions of payment.

These statutes should be consolidated in accordance with their present substance, but in a more brief form. In addition, the provisions barring owners by the statute of limitations and presumptions of payment should apply equally to the Commonwealth.

As a third protection to missing owners, in the case of unclaimed deposits, the *Act of 1915.2, sec. 8,* allows the true owner or his legal representative, within ten years after payment into the State Treasury, to make a claim for refund "out of moneys appropriated for the purpose." He may also sue the Commonwealth, "failing such appropriation and payment." For unclaimed funds held by fiduciaries, the *Act of 1919.1, sec. 4,* allows the owner to apply at *any time* and to receive refund with interest at 2 per cent. This same pattern is followed in respect to money paid into the State Treasury under the *Act of 1929, sec. 504,* as well as a provision for an assignable credit against the Commonwealth if payment is not made. The *Act of 1937.2, sec. 10,* as amended in 1939, follows the provisions of the *Act of 1919.1,* for here refund is also permitted where property is found escheatable to another jurisdiction, but is not escheatable or collectible by Pennsylvania. In this case only, the statute provides for an assignable credit against the Commonwealth. Where the assets are the proceeds of life insurance, the *Act of 1949.2, sec. 8* applies following the pattern of the *Acts of 1919* and *1937.*

These provisions need drastic revision since, in various aspects, they are unfair both to the owner and to the Commonwealth. So far as the owner is concerned, there is no reason why he should receive interest at only 2 per cent from the Commonwealth if his arrangement with the previous holder had

provided for a higher rate. The Commonwealth should have the same benefits as the holder in the case of statutes of limitation and presumptions of payment against the owner. Present provisions for refund at any time open the door wide to fraudulent or dilatory claimants. A claimant, having prima facie evidence of a claim, might do nothing until the statute of limitations had run, or until the "holder" (lulled into a false sense of security) had destroyed its proof and all opposing witnesses were forgetful or absent. Then a friend of the claimant would file an information in escheat, and the Commonwealth would bring a proceeding to collect. By hypothesis, the holder would be unable to present its evidence in defense. This is especially true where the defense of limitations is not to be available to the holder if the Commonwealth itself is dilatory. At this point the claimant would have two alternatives. He might intervene and present his claim, wait until the Commonwealth had collected the proceeds and turned them over to the Secretary of Revenue, or wait still longer to claim a refund. In either case the public facilities of the State would have been misused for private gain.

There remain two areas for discussion which will be briefly considered for the sake of completeness, since they are largely non-controversial. Where the State Treasurer converts property into cash, the *Acts of 1889.1, secs. 16 to 20* and *1919.1, sec. 6(a)* apply in the case of real estate, while the *Act of 1929, sec. 1310.1* applies in the case of personal property. The acts relating to real estate have the defect of mentioning escheators, which should no longer be used if collections are to be made by the regular staff of the Attorney General. The *Act of 1929* provides for sales "under terms and conditions fixed by the Dauphin County Court." This is sufficiently brief and simple, but if Dauphin County is to be relieved of its burden, there could be substituted for it "the court with jurisdiction to order payment into the Treasury."

Secondly, in regard to the use of funds in the treasury, the *Act of 1935.2* provides for collections "to be credited to the General Fund." Subject to temporary retention of amounts sufficient to meet expected refunds, this provision should continue.

CONCLUSION

Revision and consolidation of Pennsylvania's escheat laws are long overdue, and efficient compliance cannot be expected in the midst of present confusion. A good general framework for a new law is the Uniform Unclaimed Property Act, modified to incorporate the following basic principles: (a) no overreaching by the Commonwealth, (b) protection against conflicting claims

of other States, (c) avoidance of retroactivity, and (d) preservation of defenses available against missing owners minimizing effort and expense of compliance and enforcement. Further, the claims to be asserted by the Commonwealth should initially be for custody only, subject to refund upon timely claim by the true owner, except that in the case of intestacies without defined heirs, the property should at once descend to the Commonwealth. A special rule should be prescribed for found property.

Due to the complexities of present law, specific definitions of unclaimed property and holders should be simplified and consolidated. "Catch-alls" should be avoided, and present exemptions of religious, educational, fraternal and charitable holders should be continued. Rights of missing owners should be safeguarded by adequate provisions for notice, intervention and refund.

To facilitate administration of the escheat laws, enforcement procedures should be greatly simplified—provisions should be made for limitations on reports and inspections, while informers, if not abolished, should be narrowly circumscribed in function and pay. There should be one simple form of action for custodial taking, to be brought locally, thus, relieving the present needless burden on Dauphin County. The needless expense of escheators and special counsel should be eliminated, by provisions for these actions to be brought by the Attorney General's regular staff with the help of local district attorneys.

The scope of the new law should be properly circumscribed to preserve for both the Commonwealth and holders of unclaimed property all defenses available against missing owners, including statutes of limitations and presumptions of payment as to doubtful claims. Custodial takings should be restricted to property within the Commonwealth or subject to its control. Provision should be made for the protection of interpleader against conflicting claims of other States. Above all, to preserve the status quo, retroactive application of new definitions of unclaimed property should be eliminated. It is felt that in this manner the escheat program could become fair, effective, and lucrative.

APPENDIX "A"

In addition to the *Acts of 1889, 1929* and *1947,* there are the following Acts providing for the Commonwealth to take title *or* custody:

1833, sec. 1, title, to lands purchased by unlicensed corporations
1855, sec. 9, title to property held in mortmain beyond permitted limits
1869, sec. 3, title, to property in hands of any trustee, bailee or other depositary . . . "as a fiduciary agent"
1887, sec. 1, title, to "lands and property" of corporations unauthorized to hold

1889.1, title, in intestacies, as mentioned above, and

Sec. 2, to property in hands of a Pennsylvania trustee accounting in a Pennsylvania court

Sec. 3, to property in hands of a trustee accounting to a Pennsylvania court, where c.q.t. is unknown

1911, amending sec. 3 of the *Act of 1889* to cover dry or terminated trusts

1915.2:

Sec. 7, title, to certain "deposits, dividends, profits, debt or interest" in hands of certain depositaries

Sec. 9, title, to "property received for storage or safekeeping"

1917, sec. 4, title, to property under a dry or terminated trust, deposited in court, or held for others

1919.2, sec. 1, custody, of any property then or thereafter escheatable, after report or other ascertainment

1921.1, sec. 5, title to property deposited in any court, State or Federal, in the Commonwealth

1929:

Sec. 1310, custody, in terms nearly verbatim the *Act of 1919*

Sec. 1311, custody, of distributive shares of corporations in dissolution

Sec. 1313, custody, of funds in possession of court appointed receivers

Sec. 1314, custody, of funds in hands of court appointed fiduciaries

1935.3, title, to property in hands of a trustee accounting to a U.S. court sitting in Pennsylvania

1937.1, title, to money in hands of present and former court officers

1937.2, secs. 8 and 9, title *or* custody, of certain types of property required to be reported

1949.2, custody, of monies payable under life insurance and annuity contracts

1949.4, title, to money held or appropriated for payment of checks issued by municipalities and money paid to municipal officers

1953.2, sec. 1, title, to all ownerless or unclaimed "real or personal property within or subject to the control of this Commonwealth"; and after enumerating particular types, defines real and personal property to include "every other form of personal property, tangible or intangible, and all interests therein, whether legal or equitable"

1953.1, custody, of property in the hands of a fiduciary subject to court accounting, where the beneficiary is a non-resident of the United States and would not have the "actual benefit, use, enjoyment or control thereof"

APPENDIX "B"

The Acts referring to other types of ownerless or unclaimed property are:

Trust Funds and Deposits

1869, in the hands of "fiduciary agents"

1889.1, secs. 2 and 3, of trustees

1911, sec. 1, trustees
1915.2, sec. 7, depositaries
1917, sec. 4, depositaries
1919.1, sec. 1, receivers and trustees
1921.1, sec. 5, deposits in court
1929, sec. 1305, fiduciaries and receivers
1935.3, deposits in Federal courts
1937.1, sec. 1, county officers
1937.2, sec. 3, advances, tolls and deposits of utilities
1949.4, sec. 5, funds of municipal officers
1953.1, fiduciaries accounting in court

Obligors (Quasi-Holders)

1937.2, secs. 2 and 3, dividends, profits, non-life insurance proceeds, stock and debts "having definite maturities, interest rates, places and times of payment, such as mortgages, bonds, rates, equipment-trust certificates and debentures"
1949.2, sec. 3, life insurance and annuity proceeds
1949.4, sec. 4, money to pay uncashed municipal checks

Miscellaneous:

1833 and *1887,* property held by unauthorized corporations
1855, property in mortmain
1953.2, "all other personal property, tangible or intangible"

APPENDIX "C"

The other acts referring to scope of claims are:

1787, sec. 8, as to intestacies, property "in the hands or possession of any person dwelling in this state"
1787, sec. 17, as to attaint, none expressed
1833, sec. 1, "lands within this Commonwealth"
1844, sec. 1, "lands . . . within this Commonwealth"
1855, sec. 9, as to mortmain, none stated
1869, sec. 3, none stated
1887, sec. 1, "corporation of this state"
1889.1, sec. 1, "real or personal estate within the Commonwealth"
sec. 2, "in the custody or . . . under the control of any court of this Commonwealth"
sec. 3, "on account . . . in any court of this Commonwealth"
1911, sec. 1, none stated
1915.2, sec. 9, none stated
1915.2, sec. 11, "doing business in the Commonwealth"
1919.1, sec. 1, "subject to the jurisdiction of any court . . . in this Commonwealth"
1921.1, sec. 5, "in any federal court in or for any district within the Commonwealth"

1929, secs. 1305, 1311 and 1314 "doing business in this Commonwealth"; "in a fiduciary capacity"; "deposited in the court (of this Commonwealth)"; "engaged in the business of receiving moneys on deposit . . . in this Commonwealth"; "dissolution in any court of common pleas in this Commonwealth"; "appointed by any court in this Commonwealth"

1935.2, sec. 1, "under control of . . . any court of the United States in and for any district within this Commonwealth"

1937.1, sec. 1, "(officers of) counties of the first class

1937.2, sec. 2, "(holders) incorporated and doing business in this Commonwealth"

1943, sec. 1, "United States Courts or its officers in any district in this Commonwealth"

1949.2, sec. 2, "(life insurers) doing business in this Commonwealth; . . . (claimant) last known address in this Commonwealth"

1949.4, sec. 2, "municipal officers . . . in a municipality (of this Commonwealth)"

TABLE OF EFFECTIVE ACTS

Year	*Pamphlet Laws*		*Purdon's Statutes*	*Comments*
1787	2 Sm.	425 sec. 8	27 P. S. 49	
		11	50	
		17	141	
		18	22	
1833	P.L.	167 1	161	
		4	201	
		5	211	
1844		313 all	181	
1855		328 9	162	Repealed as to non-profit see 1933 P.L. 289 sec. 1102
		13	212	
1864		951 2	11	
1869		71 3	332	
1887		302 1	184	
		2	185	
1889.1		66 1	1	
		2	334	Amended 1935
		3	333	Amended 1911, 1953
		5	41	Amended 1911, 1935, 1953
		7	42	Amended 1911, 1943, 1953
		8	43	Amended 1953
		9	44	
		10	45	
		11	46	
		12	47	
		13	48	
		16	71	
		17	72	
		18	73	
		19	74	
		20	75	
		22	91	Amended 1921

TABLE OF EFFECTIVE ACTS

Year	*Pamphlet Laws*		*Purdon's Statutes*	*Comments*
	P.L. 66	sec. 23	51	
		26	101	
		27	111	Amended 1911, 1953
1889.2	395	all	182	
1911	281	1	333	Amends 1889.1 sec. 3
		2	41	Amends 1889.1 sec. 5
		3	42	Amends 1889.1 sec. 7
1915.1	113	all	183	
1915.2	878	4	262	Amended 1921
		6	281	Amended 1917, 1921
		7	282	Amended 1917, 1921, 1935
		8	301	Amended 1917
		9	283	Amended 1921
		10	263	Amended 1921
		11	241	Amended 1921, 1949
		13	284	Amended 1921
		15	261	
1915.2	878	16	27 P. S. 243	
1917	725	1		Amends Title of 1915.2
		3	27 P. S. 281	Amends 1915.2 sec. 6
		4	282	Amends 1915.2 sec. 7
		5	301	Amends 1915.2 sec. 8
		6	241	Amends 1915.2 sec. 11
1919.1	169	1	331	
		4	401	
		6	361	
		6a	381	
		7	362	
		8	382	Added 1921 P.L. 216
1919.2	177	1	431-433	Amended 1921.1
1921.1	223	3	262	Amends 1915.2 sec. 4
		4	281	Amends 1915.2 sec. 6
		5	282	Amends 1915.2 sec. 7 Amended 1935
		6	283	Amends 1915.2 sec. 9
		7	263	Amends 1915.2 sec. 10
		8	241	Amends 1915.2 sec. 11 Amended 1949
		9	242, 284	
1921.2	946	all	91	Amends 1889.1 sec. 22
1929	343	504	72 P. S. 504	Amended 1939
		614	614	Reenacts 1889.1 sec. 4 and part of sec. 27
		1301	1301	
		1302	1302	Reenacts 1889.1 secs. 6, 14, 15, 21 and 1915.2 sec. 1 Amended 1953
		1303	1303	Reenacts 1855 sec. 14

TABLE OF EFFECTIVE ACTS

Year	*Pamphlet Laws*		*Purdon's Statutes*	*Comments*
	P.L. 343 sec.	1304	1304	Amended 1953 Reenacts 1911 sec. 4
		1305	1305	Reenacts 1919.1 secs. 2 to 4, Amended 1935
		1306	1306	Repealed
		1307	1307	1933 Amendment repealed in 1951
		1308	1308	
		1309	1309	
		1310	1310	
		1310.1	1310.1	Added 1949, amended 1953
		1311	1311	
		1312	1312	
		1313	1313	Reenacts 1919.1 sec. 2
		1314	1314	Reenacts 1919.1 sec. 5
		1720	1720	Reenacts 1919.1 secs. 2, 12
1935.1	190		1305	Amends 1929
1935.2	195	1	27 P. S. 282 Preamble	Amends 1915 sec. 7
1935.2	195	2	27 P. S. 282a	Adds new section
1935.3	475		334	Amends 1889.2 sec. 2
1937.1	284	1	16 P. S. 7901	
		2	7902	
		3	7903	
		4	7904	
1937.2	2063	1	27 P. S. 434	Amended 1939.2
		2	435	Amended 1949, 1953
		3	436	Amended 1949
		4	437	
		5	438	
		6	439	Repealed 1951 P.L. 1204
		7	440	
		8	441	
		9	442	
		10	443	Amended 1939.2
		11	444	
		12	445	
		13	446	
		14	447	
1939.1	261	all	72 P. S. 504	Amends 1929 sec. 504
1939.2	660	308	27 P. S. 434	Amends 1937.2 sec. 1
			443	Amends 1937.2 sec. 10
1943	41	all	42b	Amends 1889.2 sec. 7
1947.1	80	3	20 P. S. 1.3(6)	
1947.2	756		27 P. S. 186	
1949.1	1133		435	Amends 1937.2 secs. 2 and 3
1949.2	1140	1	461	
		2	462	
		3	463	

TABLE OF EFFECTIVE ACTS

Year	*Pamphlet Laws*		*Purdon's Statutes*	*Comments*
	P.L. 1140	sec. 4	464	
		5	465	
		6	466	
		7	467	
		8	468	
		9	469	Repealed 1951.1
		10	470	
		11	471	
		12	472	
		13	473	
1949.3	1320	all	241	Amends 1915 sec. 11
1949.4	1403	1	491	
		2	492	
		3	493	
		4	494	
		5	495	
		6	496	
1951.1	1204	all		Repeals 1915 sec. 5 1929 sec. 1306 1937.2 sec. 6 1949.2 sec. 9
1951.2	1721	all	72 P. S. 1310.1	Amends 1929 sec. 1310.1
1953.1	674	sec. 2	20 P. S. 1156	
1953.2	986	1	27 P. S. 333	Amends 1889 sec. 3
		2	41b	Amends 1889 sec. 5
		3	42	Amends 1889 sec. 7
		4	43	Amends 1889 sec. 8
		5	111	Amends 1889 sec. 27
1953.3	1094		435	Amends 1937.2 sec. 2
1953.4	1146	5	72 P. S. 1304	Amends 1929 sec. 1304