

No. 240.

A N A C T

Relating to common schools in West Chester and Schuylkill township, Chester county.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same,* That in addition to the tax now provided for by law, the school directors of Schuylkill and West Chester districts are hereby authorized to assess upon each scholar that shall attend any of the public schools in said districts, any sum not exceeding one dollar per quarter, at the discretion of said directors, to be paid by the parents, guardian, master, or other person having charge of said scholar. Additional tax authorized.

SECTION 2. That the said directors are hereby authorized to assess upon and collect from each male taxable inhabitant in said districts, a tax not exceeding fifty cents. Collection.

SECTION 3. That it shall be lawful for the said school directors to demand and receive, at the commencement of each quarter, from any parent, guardian, master or other person, having charge of any children in said districts, who may be sent to any of said schools, the amount of tax assessed upon each scholar; and if any parent, guardian, master or other person having charge of any such children, shall neglect or refuse to pay said tax, on or before the expiration of the quarter for which the same may have been assessed, or if any male taxable inhabitant of said districts shall neglect or refuse to pay the tax assessed upon him, by virtue of the preceding section of this act, the president of the board of school directors of said districts shall issue his warrant to the district collector, authorizing him to collect the same; and the said collectors shall have like powers to enforce the payment of said tax, as is given them by the seventh section of the act of the thirteenth day of June, one thousand eight hundred and thirty-six, entitled "An Act to consolidate and amend the several acts relative to a general system of education by common schools." Proceedings to collect tax.

SECTION 4. That it shall be the duty of the assessors within their respective townships, wards and boroughs, at the time they shall make the assessments therein for state and county purposes, to ascertain the amount of personal property, taxable for school purposes, belonging to any minor or other *cestui que* trust residing in the said township or borough of West Chester school districts, whose guardian or trustee shall reside within their wards, townships and boroughs; and the said assessors shall furnish to the said school directors, within twenty days after they shall have ascertained the same, a correct copy thereof; and in the performance of the duty required by this section, the said assessors shall proceed in the same manner and have the same authority, as is given them by the fourth and fifth sections of the act, entitled "An Act to create additional revenue to be applied towards the payment of the interest and the extinguishment of the debts of this commonwealth," passed the eleventh day of June, Anno Domini one thousand eight hundred and forty; and if any guardian or other trustee shall neglect or refuse, with or without inquiring therefor by said assessor, to furnish to him a correct statement of all the personal property belonging to said minor or other *cestui que* trust, residing in the Schuylkill or West Chester school districts, such guardian or other trustee shall pay of his Assessors' duties.

own proper moneys, for the use of said school districts, a tax not exceeding double the amount of the regular assessment, at the discretion of said school directors, on all such personal property as he shall refuse or neglect to return, as aforesaid; and the collection thereof may be enforced in the same manner as other taxes for school purposes are now or by virtue of this act may be enforced.

Tax, how collected. SECTION 5. That immediately upon the receipt of the said copy from the assessors as aforesaid, the said school directors shall proceed to levy and apportion a tax for school purposes, on the property therein mentioned, to collect said tax in the same manner as is provided by the fifth, sixth and seventh sections of the aforesaid act of thirteenth day of June, Anno Domini one thousand eight hundred and thirty-six, and as if the said property and the said guardians or other trustees, were in the Schuylkill and West Chester school districts; and the said school directors and the collector of the said Schuylkill and West Chester school districts, shall have the same power to enforce the payment of the said tax, as if the said guardians or other trustees were residing within the said districts, and were the owners in their own right of the said personal property: *Provided*, That nothing herein contained shall be construed to extend to guardians or other trustees residing within the county of Chester.

Revision of valuation. SECTION 6. That it shall be lawful for the school directors of Schuylkill and West Chester districts, to revise and correct for school purposes, the adjusted valuation in said district, as they may deem just and equitable, and to levy a tax upon said valuation so corrected; and to value and assess a tax upon any person or property within said districts, or any property made taxable by the fifth section of this act, which the respective assessors may have omitted to return to the said school directors; and the tax so assessed, shall be collected as other taxes for school purposes within said district are or may be collected.

Tax, when collected. SECTION 7. That it shall be lawful for the school directors of said Schuylkill and West Chester school districts, if they shall deem expedient to levy and collect the taxes authorized by the first and second sections of this act, immediately upon the passage hereof.

Notice of taxation. SECTION 8. That the said school directors having levied, apportioned and assessed any tax authorized, shall give one week's notice by advertisement, in at least two newspapers of the borough of West Chester, or by written handbills, put up at four of the most public places in the said school districts, that they will attend at a time and place to be designated in said notice, to hear all persons who may desire to appeal from such assessment; and it shall be the duty of said school directors, to attend at the time and place so designated, and hear all persons who may apply for redress, and grant such relief, as to them may appear just and reasonable; and it shall also be the duty of the said school directors, at any subsequent stated meeting of the board, previous to the payment of the tax, to make such alterations as might have been made on the regular day of appeal: *Provided*, That if at any time, a division of Schuylkill township or school district, shall or may be made, then, and in that case, the provisions of this act shall only apply to that part in which Phoenixville may be included.

Appeal.

Proviso.

JAMES ROSS SNOWDEN,
Speaker of the House of Representatives.

WILLIAM BIGLER,
Speaker of the Senate.

APPROVED—The twenty-third day of April, one thousand eight hundred and forty-four.

DAVID R. PORTER.