

No. 123.

A SUPPLEMENT

To an act, entitled "An Act relating to common schools in West Chester and Schuylkill townships, Chester county," and for other purposes.

- Tax.** 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 when the guardian or trustee of any minor or other *cestui que trust* residing in the borough of West Chester, shall reside in any other borough or township within the county of Chester, it shall be the duty of the assessor of the township or borough in which such guardian or trustee shall reside, at the time he shall make the assessments for state and county purposes, to ascertain the amount of personal property taxable for school purposes, belonging to such minor or other *cestui que trust*, and to assess the same; and the said assessor shall furnish to the school directors of the West Chester school district, within twenty days after he shall have ascertained and assessed said personal property, a correct copy of such assessment: *Provided,* That said law shall not be construed to extend to the property of any minor temporarily residing at boarding school, in the said borough of West Chester.
- Proviso.** SECTION 2. That in the performance of the duty required by the foregoing section, the several assessors in the said county of Chester, shall proceed in the same manner, and have the same authority as is provided in 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.
- Duty of assessor.** SECTION 3. That if any such guardian or trustee shall neglect or refuse, with inquiry made therefor by the proper assessor, to return to such assessor a correct statement of all the personal property belonging to such minor or *cestui que trust*, residing in the borough of West Chester, aforesaid, such guardian or trustee shall pay of his own proper moneys, for the use of said West Chester school district, 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 neglect or refuse to return as aforesaid; and the collection thereof may be enforced in the same manner as other taxes for school purposes are now or may be hereafter enforced.
- Guardian, &c. to make a correct statement of property.** SECTION 4. That the proviso to the fifth section of the act to which this is a supplement, and so much of said act as is supplied by, or as is inconsistent with this act, be and the same are hereby repealed.
- Repeal.** SECTION 5. That the first, second and third sections of an act, entitled "An Act relating to the common schools in West Chester and Schuylkill townships, Chester county," passed the twenty-third day of April, Anno Domini, one thousand eight hundred and forty-four, be and the same are extended to the school district composed of West Goshen township, in said county of Chester, except so much of said sections, as requires each male taxable inhabitant of the school districts, in said act mentioned, to pay a tax not exceeding fifty cents.
- West Goshen township schools.**

SECTION 6. The provisions of this act, and the act to which this is a Pennsbury town-supplement, approved the twenty-third day of April, one thousand eight hundred and forty-four, be and the same are hereby extended to the township of Pennsbury, in the county of Chester.

SECTION 7. That so much of any law as provides, that taxes on offices and posts of profit, professions, trades and occupations, and on single freemen, above the age of twenty-one years, who follow no occupation, for school purposes, shall not exceed the amount assessed on the same for county purposes, be and the same is hereby repealed, so far as relates to the county of Montgomery; and that hereafter, the tax on Montgomery co. offices, posts of profit, professions, trades and occupations in said county, shall be the same, or at the same rate, as on real and personal property, taxable for school purposes.

FINDLEY PATTERSON,
Speaker of the House of Representatives.
WILLIAM P. WILCOX,
Speaker of the Senate.

APPROVED—The seventeenth day of March, one thousand eight hundred and forty-five.

FRS. R. SHUNK.

No. 124.

A N A C T

To exempt from taxation the estate of the Pennsylvania hospital.

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 from and after the passing of this act, the estates and property, real and personal, now belonging to the corporation of the contributors to the Pennsylvania hospital, shall be and remain free from the payment of taxes of any kind whatsoever: *Provided,* That nothing in this act shall exempt from the assessment and payment of road and poor taxes, so far as any part of the property of said Pennsylvania hospital is located in Blockley township.

FINDLEY PATTERSON,
Speaker of the House of Representatives.
WILLIAM P. WILCOX,
Speaker of the Senate.

APPROVED—The nineteenth day of March, one thousand eight hundred and forty-five.

FRS. R. SHUNK.