

three cents more than was due on said estate, or than he had credit for in such settlement: *And whereas*, The said Philip Lauer was removed from his trust by the orphans' court of said county, and George H. Pawling was appointed in his place, and the balance of said estate, in the hands of said Philip Lauer, has not yet been paid to his said successor; therefore,

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 the state treasurer be and he is hereby authorized to pay, out of any moneys in the state treasury not otherwise appropriated, to George H. Pawling, who was appointed by the orphans' court of Montgomery, in the place of Philip Lauer, late administrator with the will annexed, of Henry Masser, late of Moreland township, in said county, deceased, the sum of eighteen dollars and forty-three cents, which was paid by the said Philip Lauer, administrator aforesaid, to the register of wills of said county, as collateral inheritance tax, on the estate of said decedent, over and above the amount that was due therefor from said estate, as appears by the settlement thereof; which sum shall be received by the said George H. Pawling, on account of the balance of said estate, due to him from the said Philip Lauer, and now remaining unpaid and credited to said Philip Lauer accordingly.

State Treasurer
authorized to re-
fund certain mon-
eys to Philip Lau-
er.

FINDLEY PATTERSON,
Speaker of the House of Representatives.

DANIEL L. SHERWOOD,
Speaker of the Senate.

APPROVED—The fourteenth day of April, one thousand eight hundred and forty-six.

FRS. R. SHUNK.

No. 269.

AN ACT

Laying a tax on dogs in the borough of West Chester, and certain townships in the county of Chester, and for other purposes.

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 passage of this act, it shall be lawful for the burgesses and assistant burgesses of the borough of West Chester, and the auditors of the townships of Thornbury, Westtown, Birmingham, East Goshen, West Fallowfield and East Bradford, Newlin, East Marlborough, Uwchlin and West Goshen, in the county of Chester, and they are hereby required to cause an accurate return to be taken annually, by the borough and township assessors, or such other person or persons as they may appoint for that purpose, in the borough, and each

Authority to levy
and collect a dog
tax.

of the townships aforesaid, of all dogs upwards of one month of age, owned or possessed by any person or persons within the said borough, or their respective townships, noting the number owned and possessed by each person, and kept about any one house; and when the said burgesses and assistants and auditors, shall have so ascertained the number of dogs aforesaid, they shall levy, and cause to be collected annually, from every person or persons owning one or more dogs, any sum not exceeding two dollars for each and every dog, by the collectors of the borough and road taxes, in the borough and townships aforesaid, at the same time, and in the same manner that the said borough and road tax is now collected, and pay the same over to the borough treasurer, and to the town clerk of the proper township, who is hereby constituted treasurer of the sheep fund; and it shall be the duty of the said treasurers, to keep a separate account of the money arising from the tax on dogs; and when any inhabitant of the said borough or townships, shall have had any sheep destroyed by a dog or dogs, he or she may apply to the appraisers appointed by this act; and they, or any two of them, are hereby authorized and required to view and ascertain the damage sustained by the owner of such sheep, destroyed as aforesaid, and certify the same under their hands and seals.

Treasurers to give security.

SECTION 2. That the said borough treasurer, and the treasurers of the sheep fund in said townships, shall give satisfactory security to the burgesses and township auditors, if required, for the faithful performance of their trust; and in case of neglect or refusal so to do, the burgesses and auditors shall appoint, in their respective townships, a suitable person to fill said office, until a successor shall be chosen, and give the security required.

Appraisers of damages.

SECTION 3. The persons elected to audit and settle the accounts of the burgesses and assistant burgesses of said borough, and the auditors of said townships, shall be and they are hereby appointed appraisers of the damage done by dogs, within the said borough and townships, and shall have full power and authority to examine any person that shall appear before them respecting the premises, upon oath or affirmation, to be by them administered.

Evidence of ownership.

SECTION 4. Every dog kept or staying about any house, shall be deemed sufficient evidence of ownership, to authorize the person appointed for that purpose to return the person inhabiting said house, as the owner or possessor of such dog; and any person sending his or her dog from house to house, or place to place, in order to evade the said tax, shall be liable to pay double tax therefor; and every dog not returned shall be deemed to have no owner, and may be lawfully killed by any person seeing him running at large.

Damages, how paid.

SECTION 5. All orders for damage and destruction done to sheep by dogs in said borough and township, shall be drawn upon the said treasurer, in the borough or township where the damage to said sheep is done, who shall forthwith pay the same, if sufficient funds remain in his hands for the purpose, to the person in whose favor such order is drawn, otherwise as soon as sufficient funds shall accrue; the orders to take precedence according to the dates thereof, and be signed by at least two of the auditors.

Balance in borough treasury, how applied.

SECTION 6. That if at the expiration of any fiscal year, there shall remain a balance in the hands of the treasurer of the said borough of West Chester, after paying all orders then due, it shall be the duty of said treasurer, upon the requisition of the said burgesses and assistant burgesses, to pay over the said balance, and appropriate the same towards defraying the ordinary expenses of said borough; and the fund raised by this act, in the townships aforesaid, shall be kept for

remunerating the inhabitants, respectively, for any loss they may sustain after the passage thereof, by sheep being destroyed by a dog or dogs, and for no other purpose.

SECTION 7. That all bills for sheep damage, now on file in the commissioners' office, be handed over to the treasurer of the sheep fund of the respective townships to which they belong; and all dog tax uncollected, or in the hands of the collectors of said townships, be paid to the said township treasurers, to be applied to the payment of the bills aforesaid. Sheep Damages in commissioners' office to be paid.

SECTION 8. That the provisions of an act, entitled "An Act relating to dog tax in certain townships in Delaware county," approved the fifteenth day of April, Anno Domini, one thousand eight hundred and forty-five, be and the same is hereby extended to the township of Birmingham, in said county of Delaware. Extended to Birmingham township, Delaware county.

SECTION 9. That all such portions of existing laws as are inconsistent herewith, be and the same are hereby repealed, so far as relates to the borough and townships mentioned in this act. Repeal.

FINDLEY PATTERSON,
Speaker of the House of Representatives.

DANIEL L. SHERWOOD,
Speaker of the Senate.

APPROVED—The fourteenth day of April, one thousand eight hundred and forty-six.

FRS. R. SHUNK.

No. 270.

A N A C T

Supplementary to the act, entitled "An Act to incorporate the Summit coal company," approved the eighteenth day of March, one thousand eight hundred and thirty-six.

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 passage of this act, a majority of the board of directors of the Summit coal company, shall constitute a quorum, for the transaction of business; and that it shall be lawful for the said Summit coal company to charge and receive toll on all coal that may be carried over their railroad, at the rate of three cents per ton per mile: *Provided,* That a strict account of all the income from said road, and all the expenses which may be incurred in maintenance and repair of the same, shall be kept, subject at all times to the examination of any creditor of said company; and that the surplus of said tolls, after deducting the expenses aforesaid, shall be annually applied to the payments of the debts of said company, according to their legal priority: *Provided,* That after the debts shall all have been paid, the said company shall not receive a higher rate of tolls than would yield a net profit of twelve per cent. on its capital stock paid in. Quorum. Proviso. Proviso.