

sion of the act, entitled "An Act to increase the revenues and diminish the legislative expenses of the commonwealth," approved the sixteenth day of April, one thousand eight hundred and forty-five.

FINDLEY PATTERSON,
Speaker of the House of Representatives.

WM. S. ROSS,
Speaker of the Senate.

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

FRS. R. SHUNK.

No. 373.

AN ACT

Taxing dogs in certain counties, 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 all dogs, kept or owned by any inhabitant of the borough of Harrisburg, within the limits of said borough, shall be deemed personal property, and subject to taxation, for the use of said borough; and it shall be the duty of the town council of said borough, annually, to issue their precept to the high constable of said borough, authorizing and requiring him to enumerate and return to the said council, within twenty days thereafter, the names of all the inhabitants of the said borough who own or keep any dog or dogs, designating the number kept or owned by each; whereupon the said town council shall proceed to levy and assess, on every such owner or keeper as aforesaid, a tax not exceeding one dollar for the first dog, two dollars for the second dog, and so on in proportion to the number of dogs owned or kept by such inhabitant; which said taxes shall be enforced and collected in the same manner as other taxes are collected by the said borough.

SECTION 2. The thirty-second section of the act, entitled "An Act to reduce the state debt and to incorporate the Pennsylvania canal and railroad company," passed the twenty-ninth day of April, eighteen hundred and forty-four, shall not be construed to apply to the levy and assessment of borough taxes in said borough of Harrisburg; and it shall be lawful for the town council of said borough of Harrisburg, after completing the levy and assessment of the borough taxes, annually, to give public notice thereof to the inhabitants, by advertisements, in at least two newspapers, published in the said borough, once a week, for at least three weeks; and all persons on whom borough taxes shall have been assessed, shall have the privilege of paying their respective taxes directly to the borough treasurer, and receiving from him a deduction of five per cent. on the amount of their taxes respectively so paid: *Provided, They Provide.*

Town council of the borough of Harrisburg, authorized to levy a tax on dogs.

Tax on certain property not to be levied for borough purposes, in Harrisburg.

Notice of taxes levied, to be given.

shall make such payment before the twentieth day of June, of each year; and all taxes remaining unpaid on the said twentieth day of June, of each year as aforesaid, shall be collected as heretofore.

Location of an alley in the borough of Gettysburg, altered.

SECTION 3. That so much of the act, entitled "An Act to authorize the street and road commissioners of the borough of Gettysburg, to lay out and open an alley in said borough," passed the thirtieth day of March, eighteen hundred and forty-six, as requires the said alley to run due south from the place of beginning, be so altered, and the same is hereby so altered, as that the said alley, by the said act authorized and required to be laid out, shall run parallel from the place of beginning with Baltimore street, in the said borough of Gettysburg.

Additional tax to be assessed in Elizabeth township, Allegheny county, for school purposes.

SECTION 4. That the school directors of Elizabeth township, Allegheny county, be and they are hereby empowered to assess and collect a tax of one dollar, in addition to the amount already allowed by law, upon each taxable citizen of said township, for common school purposes.

Tax levied on dogs in the county of Butler.

SECTION 5. That from and after the passage of this act, it shall be the duty of the commissioners of the county of Butler, annually, to cause an accurate return to be made by the assessors of the several townships and boroughs therein, of all dogs of either sex, upwards of one month old, owned or possessed by each person within their respective townships and boroughs, noting the number owned or kept by each person; and when said commissioners shall have ascertained the number of dogs as aforesaid, they shall levy, and cause to be collected, annually, from every person owning one or more dogs as aforesaid, a tax, not exceeding twenty cents, on the owner of each dog, of either sex owned, not exceeding one dog; and on the owner of each dog owned, exceeding one dog, and not exceeding two dogs, a tax of sixty cents; and on the owner of each dog owned, exceeding two and not exceeding three dogs, a tax of one dollar; and on the owner of each dog, exceeding three dogs, a tax of two dollars; and every dog kept or staying about a house, shall be considered the property of the person inhabiting or owning said house; and the taxes so assessed, shall be collected as other county taxes are collected, and shall be set apart as a sheep fund in the treasury of said county, to remunerate such of the inhabitants thereof as shall hereafter have sheep killed by dogs, in cases where such inhabitants cannot otherwise obtain legal redress for such wrong to their property, and to be paid out on the warrant of said commissioners, to such of said sufferers as shall clearly satisfy said commissioners that their losses come within the provisions of this section; but in no case shall the sum to be paid, exceed seventy-five cents for each sheep killed as aforesaid.

Amount.

Evidence of ownership.

To be set apart as a sheep fund.

FINDLEY PATTERSON,

Speaker of the House of Representatives.

WM. S. ROSS,

Speaker of the Senate.

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

FRS. R. SHUNK.