

and said person has, or shall refuse to produce any such papers or documents, and for such refusal, has been or may be attached and imprisoned by the court, and subsequently discharged, persisting in such refusal, parol evidence shall be received in relation to the existence and contents of such papers and documents.

County commissioners to publish accounts of registers for collateral inheritance tax. **SECTION 4.** It shall be the duty of the county commissioners of every county, to publish in detail the accounts of registers for collateral inheritance tax, as settled by the county auditors, in the same manner as the accounts of county rates and levies are now required to be published; and the auditor's wages for settling such accounts, shall be paid out of such tax.

FINDLEY PATTERSON,
Speaker of the House of Representatives.
WM. S. ROSS,
Speaker of the Senate.

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

FRS. R. SHUNK.

No. 389.

AN ACT

To legalize the acts of the justices of the peace, and other township officers of Coryden township, M'Kean, now Warren county, 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* the official acts heretofore done by all persons who were elected justices of the peace, and other township officers for the township of Coryden, M'Kean county, shall be held as good and valid as if the same had been done in the county for which they were elected; and that they shall hold their offices for the same period for which they were elected, as officers of Warren county, as fully, to all intents and purposes, as they could have done if Coryden township, M'Kean county, had not been annexed to Warren county.

SECTION 2. That from and after the passage of this act, it shall be the duty of Andrew W. Ludlow, of Warren county, John Williams, and Jonathan Marsh, of M'Kean county, commissioners appointed by an act of assembly, passed the sixteenth day of April, eighteen hundred and forty-five, to run and establish the line between the counties of Warren and M'Kean, and for other purposes, to make report of their proceedings to the courts of quarter sessions of the counties of Warren and M'Kean, accompanied with a plot or draft of said survey; and it shall be the duty of the clerks of the courts of quarter sessions of said counties, to file the same amongst the records of said courts; and the commissioners aforesaid shall receive for their services two dollars per day, spent in the performance of said duty, to be paid by orders drawn

by the commissioners of said counties, on the treasurers of said counties : *Provided*, That the expenses shall be equally borne by the said counties. *Proviso.*
 ties of Warren and M'Kean.

SECTION 3. That the justices of the peace for the county of Schuyl-Justices of the
 kill, shall be required to return to the deputy attorney general of said peace in Schuyl-
 county, all recognizances entered into before them, by any person or kill co., to make
 persons charged with the commission of any crime, (except such cases return of recogni-
 which may be ended before a justice' of the peace, under the existing zances to deputy
 laws,) at least ten days before the commencement of the term to which attorney general.
 they are made returnable, respectively ; and in all cases where any
 recognizances are entered into less than ten days before the first day of
 the term to which they are returnable, the said justices are required to *Penalty for refu-*
 return the same forthwith, as aforesaid ; and any justices of the peace who *sal.*
 shall refuse, or omit to comply with the provisions hereof, shall be
 deemed guilty of a misdemeanor, and may be prosecuted by indictment
 in the court of general quarter sessions of the peace for the said county :
Provided, That this section shall not go into effect until the first day *Proviso.*
 of August next.

SECTION 4. It shall be lawful for the court of quarter sessions of the Court of quarter
 peace, of the county of Lebanon, on application by petition being made sessions of Leba-
 to the same, to order and direct the supervisors of the townships of non county may
 North and South Annville, in the said county, to assess an additional order an addition-
 tax in said townships, in such proportions, on each of said townships, al road tax to be
 as the said court shall order and direct, under and subject to the provisions assessed in North
 of the existing laws regulating the assessment and collection of road and South Ann-
 taxes in said county, not exceeding, in the aggregate, the sum of four ville townships.
 hundred dollars ; and the amount of tax so levied and collected, as afore-
 said, shall be applied by the supervisors of said townships, to the pay-
 ment of a debt incurred by the auditors of Annville township, before
 the same was divided into the aforesaid North and South Annville
 townships.

SECTION 5. The district court of Allegheny county is hereby vested District court of
 with full authority and jurisdiction, to examine into and determine all Allegheny county
 issues of law, or fact, which may in any way arise in the investigation to determine if the
 of the affairs of the company, chartered by the legislature on the twen- Allegheny bridge
 tieth day of March, A. D. one thousand eight hundred and ten, to erect should not be a
 a bridge over the Allegheny river, opposite the city of Pittsburgh, in free bridge.
 order to determine if said bridge, according to the provisions and con-
 ditions of said charter, should not now be a free bridge.

SECTION 6. That said court is hereby authorized, if deemed expe- Court to appoint
 dient, to appoint three disinterested and competent men to examine into three commission-
 the receipts and expenditures of said bridge company, since its construc- ers to examine in-
 tion ; the said commissioners, being first duly sworn or affirmed, shall to the affairs of
 have power to examine before them, under oath, any person or persons said company.
 touching the affairs of said company ; to call for, and enforce, by attach-
 ment or otherwise, the production of all books and papers of said cor-
 poration which may be useful, in order to ascertain the cost of the
 bridge, the amount of the annual receipts and expenditures of said com-
 pany, the amount of dividends, and the rate per cent. per annum paid
 to the stockholders, the amount invested as a contingent fund, together
 with such additional information as may be pertinent to the issues
 involved ; which report, if confirmed by said court, shall be deemed
 and taken to be final and conclusive, in any issue which may hereafter
 arise in regard to the franchise of said corporation.

SECTION 7. Said commissioners shall each be entitled to receive one Compensation of
 dollar and fifty cents per day, for every day by them necessarily occu- commissioners.
 pied in said investigation, to be paid as may be directed by said court,

from the treasury of Allegheny county, or from the funds of said corporation.

FINDLEY PATTERSON,
Speaker of the House of Representatives.

WM. S. ROSS,
Speaker of the Senate.

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

FRS. R. SHUNK.

No. 390.

A N A C T

To provide for the reduction of the public debt.

Preamble.

WHEREAS, Justice and the support of the public credit require that provision be made for the reduction of the debt of this commonwealth; therefore;

Duty of county commissioners.

Property to be assessed.

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 county commissioners of each and every county in this commonwealth, are hereby authorized and required, annually hereafter, at the usual period of making county rates and levies, to assess or cause to be assessed, for the use of the commonwealth, upon all stages, omnibuses, hacks, cabs, and other vehicles, used for transporting passengers for hire, owned, used, or possessed within this commonwealth, by any person or persons, or by any corporate body or bodies, and upon all annuities over two hundred dollars, except those granted by this commonwealth or by the United States, and upon all property real or personal, (not taxed under existing laws) held, owned, used or invested by any person, company or corporation, in trust for the use, benefit, or advantage of any other person, company, or corporation, excepting always such property as shall be held in trust for religious purposes, three mills upon each and every dollar of the value thereof.

Exception.

Precepts to include the objects of assessment.

Taxes, how assessed and collected.

SECTION 2. The commissioners of each and every county, shall include in the precepts they shall hereafter issue to the ward, district or township assessors, the several objects of taxation mentioned in the preceding section, and shall require said assessors to ascertain the amount, description and value thereof, and make return to them as is now required by law; and the taxes on said property shall be assessed, levied, and collected in the same manner, and the same proceedings shall be had in relation thereto, as is required by law in the assessment, levy, and collection of state tax, on real and personal property, in the several counties respectively.

Duty of assessors.

SECTION 3. It shall hereafter be the duty of each assessor within this commonwealth, at the time of making the assessments in his ward, borough or township, to require every person, every firm and partner.