

No. 303.

A FURTHER SUPPLEMENT

To the act, entitled "An Act to incorporate the city of Lancaster."

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, the select and common councils of the city of Lancaster, in addition to the powers heretofore conferred, shall have full power and authority to lay, assess, levy and collect a tax for the use of said city, on all mortgages, moneys at interest, debts due by solvent debtors, whether by promissory note. (except notes or bills for work and labor done, and bank notes) penal or single bills, bonds or judgments, on all stock or shares owned or held by individuals resident in said city, or enjoying the rights of resident citizens in said city, in any bank, institution or company, incorporated by any state or territory, on articles of agreement and accounts, bearing interest, and all public loans or stocks whatsoever, owned or held as aforesaid: *Provided*, That in no one year, shall the said tax exceed fifty cents in every hundred dollars so owned or held.

To levy a tax on mortgages, &c. for city purposes.

Proviso.

SECTION 2. That all taxes, rates and levies, which may hereafter be lawfully imposed or assessed by the corporate authority of the city of Lancaster, on real estate situate in said city, shall be and they are hereby declared to be a lien on the said real estate, on which they may hereafter be imposed or assessed; and the said lien shall have priority to, and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility, which the said real estate may become charged with, or liable to, from and after the passage of this act: *Provided*, That the existence of such lien shall not affect the right of freehold in any real estate otherwise unincumbered.

Taxes on real estate made a lien thereon.

Proviso.

SECTION 3. That the lien of a mortgage upon any real estate situate in the city of Lancaster, shall not be destroyed, or in any way affected by any sale of the mortgaged premises under a subsequent judgment, (other than one entered upon a claim, which was a lien on the premises prior to the recording of such mortgage) by reason of the prior lien of any tax, charge or assessment whatsoever, but the same shall continue as if such prior lien did not exist, when by existing laws the lien of such mortgage would otherwise continue: *Provided*, That the continuance of the lien of such mortgage shall not prevent the discharge of such prior liens for taxes, charges or assessments by such sale, or the satisfaction thereof, out of the proceeds of such sale.

Effect of lien upon mortgaged property.

Proviso.

SECTION 4. That the select and common councils of the city of Lancaster, in addition to the powers conferred by the act, entitled "An Act relating to the borough of Uniontown, Fayette county, and for other purposes," passed April first, eighteen hundred and thirty seven, shall have full power and authority to lay, assess, levy and collect a tax, to be called "the water tax," from all lots whereon any dwelling houses, warehouses, stables or other improvements whatever, are now or hereafter may be erected, situate within three squares of any street or streets through which pipes are or hereafter may be laid, for conducting the water from the water works into the said city, for the use

Power to assess a water tax.

of the same ; said tax to be assessed, levied, collected and disposed of in the manner prescribed by the first and second sections of the act above recited.

SECTION 5. That so much of the second section of the act, entitled "An Act relating to the borough of Uniontown, Fayette county, and for other purposes," passed April first, eighteen hundred and thirty-seven, as is hereby altered and amended, be and the same is hereby repealed. Certain part of act of 1837, relating to levying a water tax, repealed.

JAMES COOPER,

Speaker of the House of Representatives.

WM. WILLIAMSON,

Speaker of the Senate.

APPROVED—The fifteenth day of March, one thousand eight hundred and forty-seven.

FRS. R. SHUNK.

No. 304.

AN ACT

Relative to certain parts of the estate of Jane Willing, deceased.

WHEREAS, Jane Willing, late of the city of Philadelphia, deceased, did, by her last will and testament, bearing date the twenty-seventh day of December, Anno Domini, eighteen hundred and twenty-two, direct that all the residue and remainder of her estate, real and personal, should be divided into four equal parts, one whereof she devised and bequeathed to her son Charles Willing, and the other three parts to her three daughters, in the manner therein mentioned, that is to say: that the part of her estate which should fall to her daughters respectively, whether in their own right or as survivors, should be settled by her executors, in trust, as to the income, interest and profits thereof, for the sole and separate use of her said daughters respectively, during their natural lives, free from the control of their respective husbands; and from and after the deaths of her said daughters respectively, then as to the capital or principal of the said respective shares to the use of her respective daughters, absolutely, in such portions as her said daughters respectively, by any instrument in writing under their respective hands, executed in the presence of two or more witnesses, should direct and appoint, and for want of such direction or appointment, then to and among the said respective children absolutely, in equal shares, and for want of such children, then to the use of her said respective daughters, their heirs, executors and administrators:

And whereas, The said testatrix died, leaving three daughters, to wit: Elizabeth, intermarried with John Sterling, Ann, intermarried with Mungo Murray, and Emma, intermarried with James Maitland, who became entitled to three undivided fourth parts of an undivided fifth part of the messuage and premises, hereinafter described: