to the shares owned by each, for which shares so distributed the president shall issue certificates, countersigned by the treasurer, under the seal of the corporation; and all the dividends of the income and profits of said company shall be upon the capital stock so increased.

JAMES COOPER,
Speaker of the House of Representatives.

CH. GIBBONS,
Speaker of the Senate.

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

FRS. R. SHUNK.

No. 195.

AN ACT

To authorize the laying out of a state road from a point on the Greensburg and Freeport road, in Westmoreland county, to the farm of David Kuhns, in Armstrong county, and in relation to a state road in Chester county, and the collection of certain taxes on unseated lands.

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 John F. M'Cullough and William Ross, of Westmoreland county, and John Turney, of Armstrong county, be and they are hereby appointed commissioners to view and lay out a state road from a point on the road leading from Greensburg to Freeport, at or near the farm of John M'Elroy, in Allegheny township, Westmoreland county, to a point on the Pennsylvania canal, at or near the farm of David Kuhns, in Armstrong county, by the nearest and best route, marking the same plainly and *distinctly upon the ground.*

Commissioners appointed.

Lay out a state road from M'Elroy's in Westmoreland county, to Kuhn's in Armstrong county.

SECTION 2. The said commissioners after taking and subscribing an oath or affirmation before some justice of the peace to perform the duties enjoined on them by this act with fidelity and impartiality, shall proceed to view the ground and lay out the road as near to a straight line, between said points, as the nature of the ground will permit, so that the vertical departure from a horizontal line shall at no point exceed five degrees, except at crossing ravines and streams, where by a moderate excavation, filling or bridging, the declination of said road may be preserved within that limit.

Duty of commissioners.

SECTION 3. The said commissioners shall meet on or before the first day of September next, and proceed to complete the view of said road; and they are hereby authorized to employ one surveyor, at a per diem not exceeding two dollars, two chain bearers and one axeman at a per diem of one dollar each; and the said commissioners shall each receive a per diem not exceeding one dollar and fifty cents for each day necessarily spent in the discharge of the duties enjoined by this act; and the accounts of the said commissioners, for their own pay and the pay of the surveyor, chain bearers and axeman, shall be paid by the commissioners of the counties of Armstrong and Westmoreland, by warrants

Time of meeting.

Compensation.

drawn on the county treasurers, in proportion to the time spent in locating said road within each county respectively. How to be paid.

SECTION 4. It shall be the duty of the said commissioners to make out a fair and accurate draft of the location of said road, noting courses and distances, improvements, roads, township lines and waters; one copy whereof shall be deposited in the office of the secretary of the commonwealth, on or before the first day of February, eighteen hundred and forty-eight, and one copy in the office of the clerk of the court of quarter sessions of each county in which said road may lie; and from thenceforth the said road shall be a public highway, and shall be opened and repaired in all respects as roads are opened and repaired which are laid out by order of the said court of quarter sessions. Draft. Public highway.

SECTION 5. It shall be the duty of the said commissioners to endeavor to procure from all persons, through whose land said road may be located, release for all claims or damages which might arise from opening the same; and in every case where they cannot obtain such release, it shall be their duty to assess the damages, and make report thereof, signed by a majority of them, and return the same, together with the releases, to the court of quarter sessions of the respective county in which such damages may accrue. Further duties of commissioners.

SECTION 6. That Richard M. Barnard, William Taggart and Levi Hays are hereby appointed commissioners to review that part of a state road laid out from Downingtown, in the county of Chester, by the way of Parkersville, to the Delaware state line, commencing at Downingtown and terminating at the bridge over the Brandywine creek. Commissioners appointed to review part of state road, from Downingtown to Brandywine bridge.

SECTION 7. It shall be the duty of said commissioners, or a majority of them, (first taking an oath or affirmation before some justice of the peace to perform the duties enjoined on them by this act with impartiality and fidelity,) to proceed, as soon after the passage of this act as convenient, to review that part of said road beginning and ending as aforesaid, and alter and change the same as they shall deem expedient; and also to vacate any part or parts of said road that shall or may be supplied or rendered useless by the aforesaid alteration; and the said road shall thenceforth become a public highway, under all the regulations and provisions of the act authorizing the laying out of the said road: *Provided*, The vertical departure from a horizontal line shall not exceed five degrees, except at the crossing of streams and ravines, where reasonable allowance shall be made for cutting and filling. Duty of commissioners. May change location. Proviso.

SECTION 8. That the method of collecting the tax on unseated lands, authorized to be assessed and levied by the first section of an act, entitled "An Act regulating the assessments and collections of township rates in the counties of Bradford, Tioga and Potter, and fixing the manner of reviewing and confirming roads, and of assessing damages where roads are laid out through improved lands in said counties," passed the thirtieth day of March, one thousand eight hundred and forty-six, shall be in all respects similar to the method pursued in collecting the tax assessed on unseated lands for road purposes: *Provided*, That a separate warrant or order shall be drawn by the commissioners of said counties in favor of the respective road commissioners of the several townships thereof, upon the county treasurer, for the amount of the unseated land tax first above mentioned. Collection of taxes on unseated lands in Bradford, Tioga and Potter counties. Proviso.

JAMES COOPER,
Speaker of the House of Representatives.
CH. GIBBONS,
Speaker of the Senate.

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

FRS. R. SHUNK.