

CHAPTER LXVIII.

An ACT to provide for the enumeration of the taxable inhabitants and slaves within this commonwealth.

SECTION I. *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,*

Proceedings
to make the
septennial
enumera-
tion of taxa-
ble inhabi-
tants, &c.

That the commissioners of the several counties of this commonwealth shall on or before the first day of November next issue their precepts to the respective township, town, ward or district assessors, requiring them within thirty days after the date of such precept to make out two complete lists in alphabetical order, containing a just and true account of the names, surnames and occupations of every taxable person of the age of twenty-one years and upwards, whether male or female resident within their respective township, town, ward or district; and it shall also be the duty of the said commissioners and assessors to cause the number of all negroes, mulattoes and people of colour, held as slaves within their respective counties, to be carefully and accurately taken in a separate list, distinguishing their sexes, and as near as may be, their several ages; and the commissioners and assessors shall respectively take an oath or affirmation before some judge or justice of the peace of their respective city or county, who is hereby empowered and required to administer the same, previously to their entering on the duties by this act required: The oath or affirmation of the commissioners shall be, "I A. B. do solemnly swear or affirm, that I will well and truly cause to be made, a careful and accurate return of all the taxable inhabitants and slaves, actually residing within county, and return the same to the Governor of the commonwealth, agreeably to the directions of an act of the general assembly of this commonwealth, entitled 'An act to provide for the enumeration of the taxable inhabitants and slaves within this commonwealth,' according to the best of my ability." The oath or affirmation of the assessors shall be, "I A. B. do solemnly swear or affirm, that I will make a careful and accurate enumeration of all the taxable inhabitants and slaves actually residing within the district assigned to me, and make due return thereof to the commissioners of the said county, agreeably to the directions of an act of the general assembly of this commonwealth, entitled 'An act to provide for the enumeration of the taxable inhabitants and slaves within this commonwealth,' according to the best of my ability." And in case of the absence or inability of the person or persons authorized by this act, to take the enumeration as aforesaid, the commissioners of the proper county shall appoint a suitable person or persons for that purpose.

SECT. II. *And be it further enacted by the authority aforesaid* That the commissioners respectively, on their receiving the returns of their respective assessors or other person appointed and authorized to do the duty of assessor, are hereby required carefully to examine said lists, comparing them with former duplicate lists of the respective townships, wards or districts, or any other means by which they may ascertain their correctness, and on the discovery of any error or omission, they are hereby required to certify the nature and extent of the same, with the probable causes thereof, under their hands and seals of office. And on or before the first Tuesday in December next ensuing, transmit to the Governor under their respective hands and seals of office, duplicates of the several returns received by them as aforesaid, with the said certificates, which returns and certificates the Governor shall lay before the general assembly then in session, and the said commissioners wilfully or negligently failing to file the returns, or knowingly making a false return of his or their assessors or any of them, or other person by them appointed to perform the duties enjoined upon the assessors, or wilfully or negligently failing to return under their respective hands and seals of office, the duplicates and certificates aforesaid, with the aggregate amount of the taxable inhabitants and slaves as aforesaid, actually resident within their respective counties and the city of Philadelphia, to the Governor within the time limited by this act, shall for every such offence forfeit the sum of three hundred dollars, all which forfeitures shall be recoverable in the proper courts of the respective counties where the offences shall have been committed by action of debt or indictment, the one half thereof to the use of the commonwealth, and the other half to the prosecutor or person who shall sue for the same, but where the prosecution shall be first instituted on behalf of the commonwealth, the whole forfeiture shall accrue to its use.

Returns to be examined by the county commissioners and transmitted to the Governor who is to lay them before the legislature.

Penalty for not making returns.

SECT. III. *And be it further enacted by the authority aforesaid,* That the said commissioners as soon as the township, town or ward returns have been made to them, shall deliver one copy of all such returns to the clerks of the quarter sessions of their respective counties, who shall receive and file them in their offices respectively for the use of the court or grand jury on any trial for delinquency in any duty enjoined by this act.

Returns to be delivered to and filed by the clerks of the courts of quarter sessions.

SECT. IV. *And be it further enacted by the authority aforesaid,* That for any duties the assessors or other person authorized to do the duties of assessor may be subjected to in addition to the duties enjoined upon them by the law, entitled "An act to raise county rates and levies," the commissioners shall make such compensation as to them may appear reasonable, which shall be paid out of the county stock of the respective counties.

Compensation to assessors for duties performed under this act.

SECT. V. *And be it further enacted by the authority aforesaid,*

List of taxa-
bles to be set
in public
places before
returns are
made.

That each assessor, or other person appointed to perform the duty of assessor, shall ten days previously to his making his return to the commissioners, cause a correct alphabetical list signed by himself, containing the names and surnames of the taxable inhabitants, together with their several occupations, actually residing within his township, town, ward or district, to be set up at five of the most public places within the same, for the inspection of all concerned, for each of which lists so set up, he shall be entitled to receive the sum of one dollar and fifty cents.

Penalty on
assessors
and assistant
assessors, for
nonperform-
ance of duty,
&c.

SECT. VI. *And be it further enacted by the authority aforesaid,* That if any assessor, or other person appointed to perform the duties of assessor, shall wilfully or negligently fail in performing the duties enjoined upon him by this act, or under colour of performing such duties, shall make a false return to the commissioners, he shall forfeit and pay the sum of one hundred dollars, to be recovered and applied agreeably to the provision contained in the second section of this act.

Limitation of
prosecutions.

SECT. VII. *And be it further enacted by the authority aforesaid,* That no prosecution for any delinquency or offence against this act, shall be instituted after twelve months from and after the cause thereof shall have happened.

SIMON SNYDER, *Speaker*
of the House of Representatives.

P. C. LANE, *Speaker of the Senate.*

APPROVED—the thirty-first day of March, one thousand eight hundred and seven.

THOMAS M'KEAN.

CHAPTER LXIX.

An ACT making appropriations for improving the road leading from Milesburg in Centre county, to Waterford in Erie county.

SECTION I. *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,*

One thou-
sand dollars
granted.

That the Governor be, and he is hereby authorized to draw his warrant on the State-treasurer, for the sum of one thousand dollars, and the same is hereby appropriated for the purpose of improving certain parts of the state road, leading from Milesburg in Centre county, to Waterford in Erie county, which sum shall be divided and apportioned in the following manner; that is to say, five hundred dollars to be put in the hands of the commissioners of Centre county, two hundred of said sum of five hundred dollars to be laid out and expended in improving so much of said road as lies between Milesburgh and the west branch of the river Susquehanna, and the remaining three hun-

How to be
applied.