

which report if approved of, the court shall direct that the said commissioners be discharged from any further responsibility.

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

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

APPROVED — April, the tenth in the year one thousand eight hundred and seven.

THOMAS M'KEAN.

CHAPTER CXXIV.

An ACT authorizing the commissioners of Delaware county to lay a tax on dogs.

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, That whenever the grand jury of the county of Delaware, shall be of opinion, that the interest of the inhabitants of said county will be promoted by laying a tax on dogs, they shall signify the same in writing to the associate justices, who, if they concur in opinion with the grand jury, shall transmit the said writing with their approbation certified thereon, to the county commissioners, who shall be and hereby are empowered to lay a tax upon the owners of all dogs in their county, which shall be levied and collected in the following proportions; for one dog, twenty-five cents; each additional dog such person may own, fifty-cents; to be assessed and collected in the same manner, and by the same persons as county rates and levies are assessed and collected; and the money arising from said tax, shall be appropriated and set apart, as a fund to remunerate such inhabitants of the county as may have their sheep destroyed by dogs, or who may have their horses, cattle or swine bitten by mad dogs.

Proceedings  
in taxing  
dogs.

Amount of  
tax.

Appropriated to remunerate the owners of sheep destroyed by dogs.

SECT. II. *And be it further enacted by the authority aforesaid,* That whenever an inhabitant of the county of Delaware shall have one or more sheep destroyed by a dog or dogs, or horses, cattle or swine bitten by mad dogs, he or she may certify the same on oath or affirmation, to be taken before a justice of the peace for the township or district in which the said sheep were killed, or horses cattle or swine bitten by mad dogs, stating in said certificate according to the best of his or her knowledge and belief, whether the said sheep were destroyed, or horses cattle or swine bitten as aforesaid by his or her own dog or dogs, or by some other, and if the latter shall appear to be the case, the justice shall appoint two respectable freeholders of the neighbourhood to view and value under oath or affirmation the sheep so killed, or horses, cattle or swine so bitten as aforesaid, who are hereby empowered

Proceedings in order to obtain such remuneration.

and required to examine any person or persons upon oath or affirmation, touching the same, who they may think can throw light thereon, and they shall certify the result of their proceedings in writing under their hands, and upon the two certificates as aforesaid being produced to the county commissioners, they shall draw their warrant upon the treasurer of the county for the amount of said valuation; and the treasurer shall pay the same out of the fund arising from the tax aforesaid, if so much shall be in his hands; but if he shall not have a sufficiency for that purpose, then the said warrant shall be held by the person in whose favour it may be drawn, and shall have preference of all warrants of later date in payment, so soon as sufficient sum shall come into the fund to discharge the same: *Provided*, That nothing in this act contained, shall be construed to entitle any person to payment whose sheep may be destroyed, or horses, cattle or swine bitten as aforesaid, by his or her own dog or dogs.

What shall be deemed sufficient evidence of ownership subject to taxation, &c.

SECT. III. *And be it further enacted by the authority aforesaid*, That any dog keeping about or making his stay at any house, shall be taken and deemed sufficient evidence of ownership to enable the assessor to charge the person with the tax, at whose house the dog or dogs may be found, and nothing in this act contained shall be so construed as to prevent the owner or possessor of any dog from making full compensation for damage done by such dog, if the said owner or possessor had had sufficient knowledge of his or her dog or dogs making a former depredation of the like nature; and had neglected to kill or secure the said dog or dogs.

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

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

APPROVED—the tenth day of April, in the year one thousand eight hundred and seven.

THOMAS M'KEAN.

## CHAPTER CXXV.

*An ACT making an appropriation for the improvement of certain roads in the western counties, and authorizing the courts of the respective counties to appoint fit persons to view and lay out the same.*

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*, That the sum of three thousand dollars be, and the same is hereby appropriated for the purpose of opening and improving the roads to be viewed and laid out as herein provided for, to

Appropriation.