

SECT. xv. *Be it further enacted by the authority aforesaid,* 1791. That the said treasurer for the time being, before he enters upon the execution of his office, shall give sufficient security to the said commissioners, in the sum of five hundred pounds, conditioned for the faithful performance of the duties of his office. He shall receive all monies levied and raised by virtue of this act, and shall pay all accounts and demands certified to him by the said commissioners, or a majority of them, to be due on account of the objects committed to their care; and at the expiration of the term of his appointment, he shall pay the balance in his hands to his successor in office; and, as a full compensation for his services, he shall be allowed at the rate of two pounds per centum upon all monies received by him in virtue of his office.

The treasurer shall give security,

Duties of the treasurer.

The compensation for his services.

SECT. xvi. *Be it further enacted by the authority aforesaid,* That the said commissioners, for the services required and enjoined by this act, shall be paid by the said treasurer five shillings, respectively, for every day's attendance actually employed therein.

The compensation of the commissioners.

SECT. xvii. *Be it further enacted by the authority aforesaid,* That the said commissioners and treasurer, respectively, shall keep fair and regular books of account, which shall be at all times open to the inspection of any two or more freeholders or inhabitants within the said limits, and shall submit the same, with the proper vouchers, when so required, to the examiners herein before mentioned; and they shall also exhibit a statement of such accounts, with the reports of the examiners thereupon, annually, ten days before the day of the said annual elections, in two or more of the public newspapers printed in the city of Philadelphia.

The commissioners and treasurer to keep fair books, &c.

Passed 30th March, 1791.—Recorded in Law Book, No. IV. page 143.

CHAPTER MDXXXII.

An ACT to provide a more effectual method of settling the public accounts of the commissioners and treasurers of the respective counties.

WHEREAS the mode of settling the public accounts of the commissioners of the respective counties, as directed by the act, entitled "A Supplementary act to the act for raising county rates and levies,"* passed the fifteenth day of August, one thousand seven hundred and thirty-two, has been found defective, and incompetent to the attainment of the good purposes intended by the legislature, so that in many instances the accounts of such commissioners have lain unexamined and unsettled for a series of years, which renders it expedient to establish some other method of satisfying the people, that the monies levied upon them by the county commissioners are duly applied:

SECT. I. [The county courts to appoint persons to audit commissioners accounts, &c. repealed and supplied by act 16th of March, 1809, see note.]

SECT. II. *Be it further enacted by the authority aforesaid,* That all such auditors appointed by virtue of this act, two of whom shall

The power of the auditors.

1791. be a quorum, shall be, and they are hereby, authorized and empowered to cause, by process of subpoena and attachment, directed to the sheriff or coroner of the county, to come before them, as well such persons as now are, or heretofore have been, or shall be, commissioners or treasurers of such county, or employed by or under such commissioners and treasurers, their respective executors or administrators, as all other persons whom it may be necessary to examine as witnesses, and also to compel in like manner the production of all books, papers, accounts and vouchers, relative to the said public accounts; provided no such subpoena be returnable in less than ten days after the date thereof.

Witnesses
how to be
examined.

Proceedings
in case of
their refusal,
&c.

SECT. III. *Be it enacted by the authority aforesaid,* That all such persons, appearing as witnesses before the said auditors, shall be examined upon oath or affirmation, to be administered by some justice of the peace of the county, in the presence of the said auditors; and every such person, refusing to take such oath or affirmation, or refusing, when sworn or affirmed, to make answer to such questions as shall be put to him by the said auditors concerning the said public accounts, or concerning the official conduct of the said commissioners or treasurers, or any of them, may be committed, by a warrant issued under the hand and seal of such justice of the peace, to the common gaol of the county, until he or she shall submit to be sworn or affirmed, or shall make answer to such questions; and all persons guilty of swearing or affirming falsely, in any evidence given before the said auditors, shall be liable to all the pains and penalties inflicted upon offenders guilty of perjury in any court of record in this state.

Proceedings
in case the
parties
refuse, &c.

SECT. IV. *Be it enacted by the authority aforesaid,* That if any person or persons in possession of such books, papers, accounts and vouchers, shall refuse, after being duly required, to produce the same, or if such commissioners and treasurers, their executors or administrators, shall refuse to attend and submit themselves to be examined, as is herein before directed, the said auditors may and shall proceed, from the examination of witnesses and other testimony, to ascertain and settle, as near as may be, the several sums of money received by such commissioners and treasurers, respectively, and the application thereof to public purposes, or otherwise.

Auditors to
report to
the next
county court.

SECT. V. *Be it enacted by the authority aforesaid,* That the said auditors, having examined and settled the said accounts to the best of their skill and ability, shall report the same, with the respective balances due to or from such commissioners or treasurers, to the next county court of common pleas for such county, who shall thereupon cause such report and settlement to be filed among the records of the said court; and such report, from the time of being so filed, shall have the effect of a judgment upon the lands, tenements and hereditaments of such commissioner or treasurer, who shall thereby appear to be indebted; and if, within sixty days after such report made and filed, the said commissioners and treasurers, their executors and administrators, or any of them, shall enter their appeal in the said court from the said settlement, or any part thereof, it shall be lawful for the court to direct an issue, wherein the com-

Balance
reported, to
have the
effect of a
judgment.

Appeal
allowed,
within 60
days, &c.

monwealth shall be made plaintiff or defendant, as the case may require, to be tried by a jury during the next term, upon whose verdict final judgment shall be entered. *Provided always*, That no such appeal be received, unless the party appellant enter into recognizance, with two good sureties, in double the sum found due by the said settlement, conditioned to prosecute the said appeal with effect, and to pay the costs, and such sum of money as the jury shall find him or them indebted. 1791.

Proviso in case of an appeal.

SECT. VI. *Be it enacted by the authority aforesaid*, That if no such appeal shall be entered where balances have been found due from such commissioners or treasurers, (or if, upon such appeal, a verdict and judgment shall be given in favour of the commonwealth,) execution shall thereupon issue against the lands and tenements, goods and chattels, or bodies, of such defaulters, in like manner as upon judgments recovered in the usual course of law. If there be no appeal, &c. execution to issue on other judgments.

SECT. VII. And whereas, by an act of assembly, entitled "An act to enforce the due collection and payment of taxes within this commonwealth," passed the twenty-fourth day of March, one thousand seven hundred and eighty-six,* the commissioners of the several counties were directed to prepare, and transmit to the Comptroller-General, fair duplicates of the assessments made within their respective counties for the collection of state taxes: *Be it enacted by the authority aforesaid*, That the auditors, who shall be appointed by virtue of this act, shall be, and they are hereby authorized and required to prepare and transmit such duplicates to the [Comptroller-General,] in all such cases where it shall appear that the commissioners of such counties have omitted so to do; and they shall also transmit to the treasurer of the state a certified transcript of so much of their said settlement, after final judgment is entered thereupon, as contains the account of monies levied for state purposes within the said counties respectively. [* chap. 1207, now repealed.]

The auditors to transmit duplicates to the comptroller and transcripts to the treasurer in certain cases. [See the accounting act of 30th of March, 1811.]

SECT. VIII. *Be it enacted by the authority aforesaid*, [That if, from death, resignation, or inability to serve, the number of auditors in any county shall, before the completion of the business, be reduced to less than three, the County Court of Common Pleas for such county shall, upon the application of the remaining or surviving auditors, from time to time, as occasion may require, appoint another or others, in the place of those deceased, resigning, or unable to serve;] and every such auditor shall, previously to entering on the business entrusted to him, take an oath or affirmation before some Justice of the Peace of the county, that he will well and faithfully execute the duties of an auditor, as required by this act, and make report, as is hereby directed, without unnecessary delay; and they shall be allowed ten shillings per diem, respectively, while employed in the said business, together with such incidental and unavoidable expenses as the said court shall think reasonable; and every witness subpoenaed by them, and attending, and being examined, shall be entitled to the same allowance as is received by witnesses attending upon courts of law; all which monies shall be advanced out of the county stock, by an order drawn upon the county treasurer by the judges of the said court, who shall include the charges of such witnesses' attendance in the costs assessed upon How vacancies to be supplied. [Supplied by act of 16th March, 1809.]

How vacancies to be supplied. [Supplied by act of 16th March, 1809.]

The auditors to be qualified,

Their compensation. Compensation of witnesses.

How paid.

1791. such of the said commissioners and treasurers, against whom judgment shall be so as aforesaid entered.

Repeal of part of a former act.

[*chap. 330, now repealed. See chap. 2084.]

SECT. IX. [*Be it enacted by the authority aforesaid, That so much of the act, entitled "A supplementary act to the act for raising county rates and levies,"* as directs the commissioners, assessors and treasurers of the several counties to submit their accounts, annually, to the justices and grand jury of the courts of General Quarter Sessions of the Peace of the respective counties, shall be, and the same is hereby repealed. Provided, That such repeal shall not be deemed or taken to invalidate or affect any legal proceedings instituted against any such commissioners or treasurers, by reason of their non-compliance with the said act, but that all forfeitures and penalties, to which any such commissioners or treasurers have become liable, shall remain as if the said act had not been repealed.*]

Proceedings against persons who live out of the county.

SECT. X. *Be it enacted by the authority aforesaid, That the auditors aforesaid, on suggestion to the Court of Common Pleas that the person or persons to be subpoenaed or attached under this act live not in the county where the cause is pending before such auditors, the said court shall have full power and authority to issue any subpoena or attachment into the counties where such person or persons shall so reside, and proceed against such person or persons, in as ample a manner as they may do in causes pending in such court against witnesses or others, who shall be compellable to attend in or be in contempt of such courts.*

This act not to have a retrospect beyond 1776.

[*See post, chap. 1647.]

This act to be publicly read. [obsolete]

SECT. XI. *Be it further enacted by the authority aforesaid, That nothing contained in this act shall be construed to extend to the settlement of any accounts of the county commissioners or treasurers, or their legal representatives, previous to the first day of January, in the year one thousand seven hundred and seventy-six.**

SECT. XII. [*And be it further enacted by the authority aforesaid, That this act shall be read in a distinct, and audible voice, by the prothonotaries of each county court of common pleas, which may commence first after the first day of June next, during the sitting of such court, on three several days, in the Court-house of said county.*] (m)

Passed 30th March, 1791.—Recorded in Law Book No. IV. page 149.

(m) By a supplement to this act, passed 16th of March, 1809. The Auditors are to be annually elected by the citizens of the several counties at the general election. And if any Auditor shall die, remove from the county, or decline to serve in said office, the Judges of the Court of Quarter Sessions for such county shall appoint a suitable citizen to fill the vacancy.

§ 2. The auditors of each county shall meet on the first Monday of January in every year, and at such other times to which they may adjourn, at the commissioners office in their respective counties, for the purpose of settling and adjusting the accounts of the preceding year, agreeably to the original act.

§ 3. Each Auditor shall be allowed out of the county stock, one dollar and thirty

three cents and no more, for every day's attendance on the duties of his office.

§ 4. The return Judges of the several counties, when met at their respective court-houses, shall make out a return of the persons elected for auditors, which return shall be, by one of the Judges, deposited with the Prothonotary of the proper county, and it shall be the duty of the said Prothonotary, to inform the auditors of the time of their meeting annually, at least ten days previous thereto.

§ 5. So much of any law as is by this act altered or supplied, is repealed.

By another supplement passed 20th of March, 1810. The auditors of each county shall have the power to adjust and settle the public accounts of all such former or present commissioners and treasurers.

respectively, as have not heretofore settled their public accounts.

§ 2. It shall be the duty of the auditors to settle and adjust the account of all monies received by the Sheriffs or Coroners, agreeably to an act directing the mode of selecting and returning jurors; and such auditors shall have like powers and authority in settling such accounts, as they have in other cases; and on filing a copy of such settlement in the Prothonotary's office, it shall be under the same laws, rules and regulations, and have the same operation and effect as the report of auditors against county treasurers.

§ 3: All persons who now are, or have

been Sheriffs, or county commissioners, and all persons who have heretofore been county treasurers, or the executors or administrators of any such persons as aforesaid, having in their hands any monies, made out of the sales of unseated lands, and remaining in their hands, after the deduction of the taxes as aforesaid, are hereby authorized and required forthwith to pay them over to the county treasurer for the time being who shall hold the same for the same uses and trusts as the said persons respectively did.

See a supplement to this act, 6th March, 1793, (chap. 1647,) applicable only to the Northern-Liberties.

CHAPTER MDXXXIII.

An ACT for the better ascertaining of the boundary line between the counties of Huntingdon and Mifflin.

WHEREAS some dissatisfaction hath arisen, respecting the boundary line between the counties of Huntingdon and Mifflin, on the south side of the river Juniata, which was run in the year one thousand seven hundred and eighty-nine: Therefore,

SECT. 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 line described in the act, entitled "An act for erecting a part of the county of Cumberland, into a separate county,"* passed the ninth day of March, one thousand seven hundred and seventy-one,† shall be run by James Cunningham, David Stewart, and John Oliver, esquires, or any two of them, who are hereby authorized and empowered to run the same; which line, in the said act, is described as follows: Beginning where the province line crosses the Tuscarora mountain, and running along the summit of that mountain to the Gap, near the head of the Path-valley; thence with a north line, to the Juniata; and the said line, from the said Gap to the Juniata, being run, shall be and remain the boundary line between the counties of Huntingdon and Mifflin, on the south side of the river Juniata: And until the said line shall be run as aforesaid, the line between the two counties aforesaid shall be and remain the same, as that which divided Bedford county from Cumberland county. And the expenses of running the said line shall be paid by the treasurers of Huntingdon and Mifflin counties, equally, out of the county rates and levies of each county respectively. (n)

Passed 1st April, 1791.—Recorded in Law Book No. IV. page 153.

(n) Other commissioners were directed to be appointed by the governor, by an act passed 30th of Sept'r, 1791. (chap. 1585.) And by an act passed 29th of March, 1792, (chap. 1606,) it is enacted, that a straight line, beginning in the middle of the water Gap in the Tuscarora mountain, and from thence to the river Juniata, in such direction as to include Joseph Galloway's farm within Hunting-

dun county, at the mouth of Galloway's run, shall be the boundary line between Huntingdon and Mifflin counties, on the south side of Juniata, and the governor was directed to appoint one commissioner to run said line.

For the act erecting Huntingdon county. See chap. 1300, ante, page 417.

For the act erecting Mifflin county. See chap. 1425, ante, page 203.

Persons appointed to run the boundary line.

[* Vol. 1, p. 330.]

The line described.

Expenses how to be paid.