

1799. ed the eleventh day of March, one thousand seven hundred and eighty-nine, which are not otherwise by law directed and provided for.

Provision for supplying a vacancy in the office of Mayor or member of the select Council, by death, resignation, or otherwise.

SECT. VI. *And be it further enacted by the authority aforesaid,* That whenever the office of Mayor shall become vacant, by death, resignation, or otherwise, it shall be lawful for the Select and Common Councils of the city of Philadelphia, as soon as conveniently may be after such vacancy shall so happen, to assemble together, and elect a Mayor, in the manner directed by law in ordinary cases, and the Mayor so chosen shall continue in office until the third Tuesday in October next succeeding such election, and no longer; and that in case of any vacancy happening by the death, resignation, or otherwise, of any member of the Select Council, such vacancy shall be supplied at the next general election, and the person chosen shall serve the residue period of time, and in the class of such person whose vacancy he may be chosen to fill.

The present corporate officers to continue till the first of January next.

SECT. VII. *And be it further enacted by the authority aforesaid,* That all the officers of the Corporation, already appointed by the Select and Common Councils, now in office, shall continue to exercise the powers and duties of their several offices, respectively, until the first day of January next, any irregularity in the appointment of such officers to the contrary in any wise notwithstanding.

The Mayor and Recorder empowered to take acknowledgments of deeds for real estate in any part of the commonwealth.

SECT. VIII. *And be it further enacted by the authority aforesaid,* That, from and after the passing of this act, the Mayor and Recorder of the city of Philadelphia, respectively, shall be, and they are severally hereby, empowered and authorized to take acknowledgments of deeds for lands or other real estate in any part of this commonwealth; and for taking every such acknowledgment, either of the said officers so taking the same shall be entitled to receive thirty-seven cents and an half, and no more.

Passed 11th April, 1799.—Recorded in Law Book No. VII. page 15.

CHAPTER MMLXXXI.

(Chap. 1997, ante. pa. 329.)

An ACT to extend for a limited time, an act, entitled "A further Supplement to the act, entitled "An act for making an artificial road from the city of Philadelphia to the borough of Lancaster, and for other purposes."

SECT. 1. [THE limitation of the former act extended. (Now made perpetual.) 2. The tolls of the turnpike may be leased for any term not exceeding seven years, &c.]

Passed 11th April, 1799.—Recorded in Law Book No. VII. page 14.

CHAPTER MMLXXXIV.

An ACT to raise and collect county rates and levies.

WHEREAS the several laws of this commonwealth, now in force, for raising county rates and levies, from frequent supple-

ments and references, have become intricate: And whereas it will render the system more intelligible, and its operation more equal, to reduce the whole into one act, with such other provisions as may be necessary: Therefore,

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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 county commissioners and treasurers, and township, ward and district assessors, assistant assessors and collectors, heretofore elected and appointed within this commonwealth, and now holding and exercising their said offices, shall be continued therein, during the time for which they have been elected or appointed respectively.

The county officers, heretofore elected, shall continue till the expiration of the time for which they were respectively elected.

SECT. II. *And be it further enacted by the authority aforesaid,* That the electors qualified to vote for members of the state Legislature shall, at their respective general elections, within the city of Philadelphia, and the several counties of this state, annually elect one respectable citizen to be a commissioner of the proper county, to serve for three years next ensuing such election; and when any new county shall be erected, the electors thereof shall elect, at their first general election, three citizens to serve as commissioners, of whom the highest in votes shall serve three years, the next highest two years, and the lowest one year, and their places respectively be supplied by the annual election of another citizen, to serve for three years; and if any commissioner shall die, remove from the county, or decline to serve in said office, the remaining commissioner or commissioners and the Court of Common Pleas for such county shall appoint a suitable citizen or citizens, to fill the said office until the next general election.

Of the annual election of county commissioners, and their rotation in office.

Vacancies in the office of commissioner, how to be supplied pro tempore.

SECT. III. *And be it further enacted by the authority aforesaid,* That every commissioner, elected or appointed as aforesaid, shall, before he enters on the duties of his office, take and subscribe an oath or affirmation before some Judge of the Court of Common Pleas, Justice of the Peace, or Alderman of the city or county, respectively, for which such commissioner is elected, diligently, faithfully and impartially to perform the several duties enjoined on him by this act, to the best of his ability and judgment, without favour or affection, hatred, malice or ill-will; which oath or affirmation the officer before whom the same is taken and subscribed shall certify, under his hand and seal, and deliver the same to the Prothonotary of the proper county, to be filed in his office.

Qualification to be taken by the county commissioners, and certificate thereof filed in the Prothonotary's office.

SECT. IV. *And be it further enacted by the authority aforesaid,* That the citizens of every ward, township and district, within the city of Philadelphia, and the several counties of this state, shall, on the same day, and at the same time and place, and under the same regulations as Inspectors for the general elections are directed to be chosen, annually elect one citizen, residing within such ward, township or district, to be an assessor for the term of one year; and in the year one thousand eight hundred and one, and every third year following, two other citizens to be assistant assessors for the term of one year, to do and perform the several duties enjoined and required of them by this act; and the constables holding such elections shall make a return thereof, signed by the judges, within

Of the election of assessors, and assistants;

how the return thereof shall be

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made and filed.

Penalty, if assessors or their assistants refuse or neglect the duties of their offices; but they cannot be obliged to serve more than once in ten years.

How vacancies shall be supplied.

Qualifications to be taken by assessors and their assistants and certified and filed.

[See note.]

Annual meeting of the commissioners; proceedings thereat to estimate county expenses; to direct a return of taxable inhabitants and property; to quota the townships; to transmit transcripts of the assessments to the assessors or collectors, and direct proceedings thereon, as to notices and appeals.

ten days, to the commissioners of their proper county, or either of them, who shall file the same in their office; and if any constable shall neglect to make such return, he shall forfeit and pay the sum of five dollars for every such neglect.

SECT. V. *And be it further enacted by the authority aforesaid,* That if any person, elected or appointed as an assessor or assistant assessor, shall refuse or neglect to serve in such office for which he has been elected, every such assessor or assistant assessor shall pay a fine of twenty dollars: *Provided always,* That no person shall be obliged to serve as assessor or assistant assessor more than once in ten years. And if the citizens of any ward, township or district, neglect to elect an assessor or assistant assessor, or any citizen, so elected, refuse or neglect to serve, or if vacancies happen by death or otherwise, a board of commissioners shall supply the vacancies, by appointing citizens to fill said offices, who shall reside within said township, ward or district, and who shall in all cases have the same powers, be subject to the same penalties, and receive like compensations, as though they had been elected by the citizens within their respective townships, wards or districts.

SECT. VI. *And be it further enacted by the authority aforesaid,* That every assessor, and assistant assessor, before he enters on the duties of his office, shall take and subscribe, before some Judge of the Court of Common Pleas, Alderman of the city, or some Justice of the Peace of the proper county, the same oath or affirmation enjoined on the commissioners by the third section of this act, a certified copy of which oath or affirmation, signed by the officer before whom the same was taken, such assessor or assistant assessor shall produce to the commissioners, within twenty days after his election, who shall file the same in their office.

SECT. VII. *And be it further enacted by the authority aforesaid,* That the commissioners shall annually, within thirty days after the general election, meet together, when each new commissioner shall produce a copy of the certificate, signed by the Prothonotary, proving his election and qualification, according to the provisions contained in this act; and the commissioners shall thereupon proceed to make an estimate of the probable expense of their counties, respectively, for the ensuing year; and in the year one thousand eight hundred and one, and every third year following, shall, within six weeks after the general election, issue their precepts to the respective township assessors, requiring them to make out a just and perfect return, in alphabetical order, or otherwise, as the commissioners may direct, of the names of all the taxable persons within their wards, townships or districts, respectively, and of all the property made taxable by the eighth section of this act, within thirty days after the date of such precept, together with a just valuation of the same, to be made in the manner herein after directed; and on receipt of such return, the said commissioners, or a majority of them, shall proceed to quota the townships, respectively, agreeably to the quantity and quality of land, and other taxable property, and when they have completed and ascertained the quotas of each township, they shall cause accurate transcripts of such assessments to be made out by their clerk, and transmit them to the ward or township as-

sessors or collectors, respectively, on or before the second Monday of April, in each year, with the average rate per cent. in each township, directing such assessor or collector to give notice to each taxable inhabitant, within his ward or township, of the amount of the sum he stands rated for, and the rate per cent. of such amount, and of the time when, and place where, an appeal will be held, which notice the said assessor or collector shall give in print or writing, at least five days before such day of appeal; at which appeal a board of commissioners shall attend, and hear all persons who may apply for redress, and grant such relief, as to them shall appear just and reasonable; provided that the said commissioners shall not make any allowance or abatement, on account of any real property, in any other year than when a triennial return and assessment is taken and made, agreeably to the directions of this act, excepting where accidents by fire, or otherwise, may destroy buildings or other improvements.

SECT. VIII. *And be it further enacted by the authority aforesaid,* That the assessors and assistant assessors of the city and county of Philadelphia, and the assessors of the other counties in this state, respectively, on receipt of precepts issued by the commissioners, agreeably to the seventh section of this act, shall proceed to take an account of all the names and surnames, in alphabetical order, or otherwise, as the commissioners may direct, of all taxable inhabitants within their townships, wards or districts, and of the following articles, hereby made taxable, viz. all lands held by patent, warrant, location or improvement; houses and lots of ground and ground-rents, all grist-mills, saw-mills, fulling-mills, slitting-mills, rolling-mills, hemp-mills, oil-mills, snuff-mills, paper-mills and powder-mills; all furnaces, forges, bloomeries, distilleries, sugar-houses, malt-houses, breweries, tan-yards and ferries; all negro and mulatto slaves; all horses, mares, geldings and cattle, above the age of four years; and all offices and posts of profit, trades and occupations (ministers of the gospel, of every denomination, and school-masters, only excepted,) and of all single freemen above the age of twenty-one years, who shall not follow any occupation or calling; and when the enumeration shall be made as aforesaid, the assessors shall respectively call together their assistants, who, together with the assessors, shall proceed to value the aforesaid property, to the best of their ability and judgment, for what they think it will *bona fide* sell for in ready money, and rate all offices, professions, occupations and callings of all freemen at their discretion, having due regard to the profits arising from such trades and occupations, as well as to the amount of taxes to be raised: *Provided,* That no tax in any county shall in one year exceed the rate of one cent in every dollar of the adjusted valuation of the property, and the rate for any trade or occupation, or on any single freeman who follows no occupation, shall at no time exceed ten dollars in one year, and shall be lowered in due proportion, as the tax on adjusted property may be lowered below one cent in the dollar.

SECT. IX. *And be it further enacted by the authority aforesaid,* That the commissioners shall, on or before the first day of April, in each of the two succeeding years after the triennial return and as-

Duty of the assessors, on receiving the precept of the commissioners, in making return of taxable inhabitants and property.

What articles shall be returned as taxable property.

How property shall be valued, and occupations rated.

Limitation of the tax to be raised in one year.

When the commissioners shall transmit

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from time to time transcripts of the triennial returns to the assessors with a precept to make a return of any changes; proceedings on such precepts.

assessment shall have been made, send a transcript of the last triennial assessment to the respective township, ward and district assessors, within their respective counties, together with their precept, requiring them to take an account of all freemen, and the personal property made taxable by this act, together with a just valuation of the same, and also a valuation of all trades or occupations made taxable by the eighth section of this act, enjoining such assessor to make a just return to them, within thirty days from the date of such precept, noting in such return all alterations in his township, ward or district, occasioned by transfer or division of real property, and also noting all persons who have removed since the last assessment, and all single freemen, who have arrived at the age of twenty-one years since the last triennial assessment, and all others who have since that time come to inhabit in such township, ward or district, together with the taxable property such person may possess, and the valuation thereof, agreeably to the provisions of this act; and the assessor or collector shall give like notice of the sum assessed on such person or persons, and of the day of appeal, which appeal the commissioners are hereby empowered to hold, in manner and form aforesaid.

Assessments to be regulated after the appeals.

Collectors how to be returned and appointed.

Penalty on their neglect or refusal to act, and how vacancies shall be supplied.

A clerk of the board of commissioners to be appointed; his duty and compensation.

The clerk of the board to keep books; form thereof.

SECT. X. *And be it further enacted by the authority aforesaid,* That the commissioners shall, immediately after the appeals are over, regulate the assessments according to the alterations made, and cause their clerks to make fair duplicates thereof, in alphabetical order, or otherwise, as the commissioners may direct; and it shall be the duty of each assessor, on or before the day of appeals in each year, to return two reputable citizens, who shall be freeholders of his ward or township, to the commissioners, whose duty it shall be to appoint one of them to be the collector; and if any person shall be appointed a collector as aforesaid, and refuse to serve, he shall forfeit and pay a fine of twenty dollars, and another person shall be appointed in his stead; but any person having served or paid his fine as a collector shall not be obliged to serve the said office again, within the term of ten years.

SECT. XI. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the commissioners within each county, from and after the passing of this act, to employ a suitable person for clerk, who shall keep the books and accounts of the board, and record or file whatsoever proceedings they may direct, and attend all orders and warrants issued by them, and do and perform every other act and thing whatsoever, which may pertain to his office as clerk; and shall receive for his services such sum, as the commissioners shall at their first meeting in each year, agree upon.

SECT. XII. *And be it further enacted by the authority aforesaid,* That the clerks to the boards of commissioners, so as aforesaid appointed, shall keep fair books, wherein shall be entered the name of the collector of each ward, township or district, charging such collector with the amount of the duplicate delivered him to collect, and crediting him with allowances made after the appeal; for which purpose, they shall enter in said books the names of the persons abated or exonerated, together with the abatements or exonerations, and the date when made, and shall certify such allowance in the dupli-

gates of the collectors, to enable the treasurer to make settlements accordingly; and the said clerks shall, moreover, keep an account of all orders issued by the board for the payment of money, and enter the same in numerical order in their books, and shall send a statement of the names of the respective collectors, with the sums wherewith each stands charged, to the county treasurer, as soon as the duplicates are sent to the said collectors.

SECT. XIII. *And be it further enacted by the authority aforesaid,* That the treasurers within the respective counties of this state shall hold their offices during the terms for which they have been already respectively appointed,* and the commissioners of the respective counties, or any two of them, at the expiration thereof, and thenceforward annually, shall appoint a reputable citizen, for treasurer, who shall give bond, with sureties, to the satisfaction of the commissioners, conditioned for the faithful execution of the duties of his office, and to account for all monies which may come into his hand in pursuance thereof, and that he will deliver to his successor in office all books of entry, papers, documents and other things, which he may have or hold in right thereof, and pay him the balance of all monies due to the county; and in case of death, removal from the county, or misbehaviour in office of such treasurer, the said commissioners, or any two of them are hereby authorized and required to appoint another citizen to fill said office, whenever circumstances may require the same: *Provided,* That nothing in this act contained shall authorize any commissioners within this commonwealth to appoint any Judge of a court of justice, Clerk or Prothonotary of such courts, or any one of the said commissioners, to be a treasurer in their respective counties.

SECT. XIV. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the treasurer to receive all monies due and accruing to the county, by or in consequence of this act or otherwise, and pay and disburse the same, for the discharge of the debts of the county, or warrants drawn by the board of commissioners; and the treasurer shall keep a just and true account of all monies received and disbursed, and hold and keep the same, at all times, ready for the inspection of the commissioners, and shall, once in three months, or oftener, if required, furnish the said commissioners with a statement thereof, balanced to the day specified by them, shewing all the monies, received and disbursed during the preceding term, and the balance remaining in his hands, together with the names of the collectors in whose hands any arrearages of taxes, and the amount thereof, may be out-standing; and shall, once in every year, settle his accounts, and produce his vouchers, which, being allowed by the commissioners, shall by them be laid before the auditors appointed under the act passed the thirtieth day of March, one thousand seven hundred and ninety-one, to settle the accounts of the commissioners and treasurers of the respective counties of this state, who shall proceed to the settlement thereof, as by said act is directed; and the commissioners shall allow the treasurer so much per cent. on all monies received and paid by him as they shall from time to time deem sufficient for his services, which, being approved of by the auditors aforesaid, shall be in full for his services as treasurer.

Of the appointment of county treasurers, and their bonds.

(* No county treasurer shall serve in said office longer than three years, in any term of six years. ... Act of 28th March, 1803, chap. 2355.)

How vacancies may be supplied.

Who may not be appointed treasurer.

Duty of the treasurer in receiving and paying money;

Keeping and exhibiting the accounts;

Settling, and producing vouchers;

his compensation.

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Quorum of the commissioners to form a board, and issue warrants to collect the money on duplicates. When collectors shall pay over monies to the treasurer.

Abatements and allowances how to be made. Collection of taxes how to be enforced.

When collectors shall pay the whole amount of their duplicates; proceedings; if it is not done.

How fines and forfeitures under this act shall be recovered and applied.

Delinquent collectors shall not be re-appointed.

SECT. xv. *And be it further enacted by the authority aforesaid,* That the commissioners, or any two of them, shall form a board in each county, and shall issue their warrants with the duplicates, to the respective collectors therein, authorizing and requiring them to demand and receive, of and from every person in such duplicate named, the sum wherewith such person stands charged; and within six weeks from the date of such warrant, the said collectors shall pay all such monies, as they may by that time have received, to the treasurer, at a certain time and place to be mentioned in such warrant, at which time and place the treasurer shall attend; and the board of commissioners shall, at the same time and place, make abatements or allowances for mistakes, or indigent persons, after which the collectors shall proceed to demand and receive the remainders of the tax; and if any person shall neglect or refuse to make payment, within thirty days from the time of such demand, it shall be the duty of the said collectors to levy the said tax, by distress and sale of the goods and chattels of said delinquent, giving ten days public notice of such sale, by written or printed advertisements; and in case goods and chattels cannot be found sufficient to satisfy the same, with costs of suit, the said collector shall be authorized to take the body of such delinquent, and convey him to the gaol of the proper county, there to remain, until the taxes, with cost, be paid, or secured to be paid, or he be otherwise discharged by due course of law.

SECT. xvi. *And be it further enacted by the authority aforesaid,* That the collectors of the several wards, townships and districts, as aforesaid, shall within three months after having respectively received the corrected duplicates, subsequent to the appeals, pay into the hands of the respective treasurers, the whole amount of the taxes charged and assessed in such duplicate, without further delay, except such sums as the commissioners, may, in their discretion, exonerate them from, on pain of being answerable for and charged with the whole balance so remaining unpaid; and all the estate, real and personal, of such delinquent collectors shall be bound, as security for the payment of such balance, at and from the expiration of the said three months, a transcript of which balance shall be then entered by the trusurers with the Prothonotaries, whose duty it shall be to file the same, and which shall then operate to all intents and purposes, as if judgment were then entered against them for such balance in a court of record, provided that such balance shall not be a lien on such delinquent's property for a longer term than two years.

SECT. xvii. *And be it further enacted by the authority aforesaid,* That all fines and forfeitures under this act, not otherwise provided for, shall be recoverable before any Justice of the peace, as debts under twenty pounds, at the suit of the county treasurers, respectively, for the use of the respective county; and all inhabitants and taxables of such county shall be lawful witnesses on any trial concerning such fines and forfeitures.

SECT. xviii. *And be it further enacted by the authority aforesaid,* That no person shall be re-appointed a collector, who has not finally settled and paid off the whole amount of the balance due on for-

mer duplicates, or given security for the payment thereof; and if any person who has heretofore been or hereafter shall be a collector of taxes, and shall have neglected or refused, or shall neglect or refuse to pay the treasurer of the respective county within the time limited by law, all the sums of money which shall be due on his duplicate, excepting such sum as may be allowed by the commissioners for unavoidable losses, or for services for collecting, as is herein after mentioned, the treasurer is hereby authorized and required to issue his warrant, under his hand and seal, directed to the Sheriff or Coroner of the proper county, commanding him to take the body, and seize and secure all the estate, real and personal, of such delinquent collector, or which, in case of the death of the collector, may come into the hands or possession of his heirs, executors or administrators, and make return thereof to such treasurer, at such time and place as he shall appoint in his said warrant.

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Proceedings
against
them.

SECT. XIX. *And be it further enacted by the authority aforesaid,* That when the said lands and estates are secured as aforesaid, the treasurer of the proper county shall call a meeting of the board of commissioners, who are hereby required to attend, of which meeting he shall, in his said warrant, have notified the said delinquent collector; and if the arrearages are not then immediately discharged, the commissioners shall, and they are hereby empowered and required, to issue their warrant to the Sheriff or Coroner of the proper county, empowering and requiring him to sell, at public sale, all such estates, as shall be so seized and secured, or any part thereof, giving ten days previous notice of such sale, by written or printed advertisements, and to bring the money arising from such sale to the commissioners who granted the warrant, at the time and place mentioned therein, in order to satisfy and pay the respective county treasurer the sum or balance that shall be so unpaid, or detained in the hands of the said collectors, or their heirs, executors or administrators, returning the overplus, if any, to the owner, after all necessary charges are deducted.

Proceedings
to sell the
lands of
delinquent
collectors.

SECT. XX. *And be it further enacted by the authority aforesaid,* That when any sale of lands, tenements or hereditaments shall be made by such Sheriff or Coroner, pursuant to this act, the conveyance thereof shall be by deed, executed and acknowledged in the Court of Common Pleas of the proper county, by the Sheriff or Coroner, or their successors in office, to such person or persons as shall purchase the same, in fee-simple or otherwise, which shall be most absolute and available in law against the said delinquents, their heirs and assigns; and if any delinquent collector has removed or shall remove into any other county within this state, or shall have any estate, real or personal, in such other county or counties, and which shall not have been *bona fide*, and for a valuable consideration, disposed of, any process to be issued in pursuance of this act, may be directed to the Sheriff or Coroner of any such other county or counties, and shall be proceeded on as in and by this act is directed in the case before mentioned.

How lands
of delinquent
collectors
sold under
this act,
shall be con-
veyed.

Proceedings,
if delinquent
collectors
have prop-
erty else-
where.

SECT. XXI. *And be it further enacted by the authority aforesaid,* That if any Sheriff or Coroner, who has heretofore received, or hereafter shall receive, any money or monies for taxes, by virtue of

Proceedings
against
Sheriffs or
Coroners de-
taining taxes

1799. ^{received by them.} their respective offices, and the laws in such cases provided, shall neglect or refuse, within twenty days after demand made by the treasurer of the proper county, to render a just and true account thereof, or to pay the same to such treasurer, a warrant or warrants shall be issued by the commissioners against such delinquent Sheriff or Coroner, in like manner, and such proceedings shall thereon be had to final judgment, execution and sale, as are in and by this act directed respecting delinquent collectors, with this difference only, that if such delinquent officer, at the time or times of the commencement of such proceedings against him or them, continued to be in office, the warrant or warrants to be issued against him or them, in pursuance hereof, shall be directed to the other officer, either Sheriff or Coroner, of the proper county, as the case may be, who shall proceed thereon in like manner, as any Sheriff or Coroner may or can do under this act in like cases; and the property, real and personal, of such Sheriff or Coroner shall in such cases be as liable to be seized in such other county or counties, and the like proceedings had on the same, as on the property of delinquent collectors is directed by the nineteenth section of this act.

Compensation of commissioners, assessors and collectors.

SECT. XXII. *And be it further enacted by the authority aforesaid,* That each of the commissioners shall be allowed, out of the county stock, the sum of one dollar and thirty-three cents, and no more, for every day's attendance on the duties of his office; and each assessor and assistant assessor shall be allowed, out of the county stock, the sum of one dollar, for each and every day's attendance on the duties of their offices respectively; and each collector shall retain, at a final settlement of his duplicate, the sum of five per cent. on all monies by him so collected, which shall be allowed to him by the treasurer, and credited accordingly, and shall be in full compensation for his services as collector.

Penalties on commissioners, treasurers, assessors and collectors, who neglect or refuse their duty.

SECT. XXIII. *And be it further enacted by the authority aforesaid,* That if any of the said commissioners shall neglect or refuse to do his or their duty in office, he or they, so offending, shall, on conviction thereof before the Court of Quarter Sessions of the proper county, be fined for every such offence, in a sum not exceeding one hundred dollars; and if any treasurer appointed by virtue of this act shall neglect or refuse to do and perform the duties of his office, he shall, on conviction before the Court of Quarter Sessions of the proper county, be fined in any sum not exceeding two hundred dollars, and be disqualified from holding his office; which fines, by virtue of a writ of *feri facias*, issuing from such court, and directed to the Sheriff or Coroner where such offender or his estate is, at the time of issuing such writ, shall be levied by distress and sale of goods and chattels, lands and tenements, of such person so refusing or neglecting; and if any assessor, assistant assessor or collector, having taken upon themselves to perform the duties of their offices, respectively, according to this act, shall neglect or refuse to comply with their respective orders or warrants, issued to them by the commissioners in pursuance of this act, or shall not do and perform the duties hereby enjoined on them, each of them, so neglecting or refusing, shall be fined by the board of commissioners of the proper county in any sum not exceeding forty dollars.

SECT. XXIV. *And be it further enacted by the authority aforesaid,* 1799.

That when the inhabitants of any county shall be desirous to have a bridge erected or repaired on any public road over any water, they shall apply, by petition, to the Judges of the court of Quarter Sessions of the proper county, stating the place and circumstances of the case, with the probable expense, and the said court shall give said petition in charge to the grand jury, who shall consider of the propriety of erecting or repairing the same; and if the court and jury shall approve thereof, the court shall make an order on the commissioners, requiring them to cause the same to be erected or repaired in the manner prayed for, or in any other manner, to be directed by the said court and jury; and thereupon the said commissioners shall, as soon as conveniently may be done, carry the said order into effect.

Proceedings to erect, or repair, county bridges.

(Post. chap. 2287, sect. 21, and see an act passed 30th March, 1812, sect. 3.)

SECT. XXV. *And be it further enacted by the authority aforesaid,* That the goods and chattels of all tenants occupying any lands or tenements within this state shall be as liable to be distrained for taxes, arising out of such lands and tenements, as though the said tenants were the real owners thereof: *Provided nevertheless,* That such tenant shall have the benefit of defalcating such tax with his landlord, at the payment of his rents, unless specially agreed upon otherwise by contract or lease; and all unseated lands, held by location, warrant or patent, within this state, shall be valued and assessed in the same manner and form as any other property, but the collection of the taxes by sale arising from the same shall be stayed by the commissioners of the proper county, until three months notice is given in three of the daily papers of the city of Philadelphia, and in one other newspaper in or nearest to the county where such land is situate, that one or more year's tax is due on the unseated land in said county; and the expenses of such publication shall be at the proper cost of the delinquents; [and if any tax due as aforesaid shall, at the expiration of three months remain unpaid, the commissioners shall make a statement of said land, designating the title, as near as may be, with the amount of the tax assessed on each tract, and publish the same three months in the nearest public newspaper, and three times in at least three of the daily newspapers in the city of Philadelphia; and the commissioners shall thereupon, if the tax be not then paid, issue their warrant, under their hands and seals, to the Sheriff or Coroner, directing him to make sale of the whole or any part thereof, as he may find necessary for the payment of the taxes thereon, with all costs necessarily accruing, and the proceedings therein shall be the same as is herein directed for the sale of the estate of delinquent collectors; and deeds of unseated lands so sold shall be executed in open court, as therein directed.]

The property of tenants liable for taxes, but they may defalcate against their rent.

Unseated lands how to be assessed; but the collection of the taxes shall be stayed until notice given.

Proceedings in such cases. (See acts of 3d April, 1804 and 4th April, 1809.)

SECT. XXVI. *And be it further enacted by the authority aforesaid,* That the commissioners of each county within this commonwealth shall have and use one common seal, for the purpose of sealing their proceedings, and that copies of the same when signed and sealed by the said commissioners and attested by their clerk, shall

The Commissioners to have and use a common seal; and copies of their proceedings, under seal,

1799. be good evidence of such proceedings on the trial of any cause in any of the courts within this commonwealth.

shall be evidence.

Commissioners to publish an annual account of their proceedings; particulars hereof.

SECT. XXVII. *And be it further enacted by the authority aforesaid,* That the commissioners of each and every county shall publish a fair and accurate statement of all receipts and expenditures of the preceding year, for four days at least in one or more of the newspapers printed in their counties respectively, wherein a newspaper is or shall be printed, and where no paper is or shall be printed, then in at least fifty handbills, to be set up in the most public places in the county, in the month of February, annually, under the penalty of one hundred dollars each, to be recovered by the Prothonotary of the county and paid into the treasury, for the use of the county; and the said statement shall enumerate the respective sums paid by each ward or township within the said city and county, and also designate the various sums expended for the support of the prisons, the pay of each commissioner and their clerks, the repairs of old or erection of new bridges, and the sums paid to individuals, for lands over which roads have been laid out, with such other items, as they may judge will have a tendency to convey general information on the various transactions of the year.

Repeal of former laws for county rates and levies.

SECT. XXVIII. *And be it further enacted by the authority aforesaid,* That so much of all former laws of this commonwealth, as relates to or any way directs the raising of county rates and levies, are hereby repealed, and declared null and void: *Provided,* That nothing herein contained shall prevent the collection of any tax or taxes laid under any former law or laws, (*p*)

Passed 11th April, 1799.—Recorded in Law Book No. VII. page 38.

(*p*) By act of 28th March, 1803, (chap. 2353,) no county Treasurer shall serve in said office longer than three years in any term of six years,

A supplement to the act in the text was passed 4th April, 1805, (chap. 2602,) which is repealed and supplied by a further supplement, passed 28th March, 1808, (chap. 2985,) which enacts, that the assessors of the several wards, &c. shall previous to every triennial assessment, meet at the Commissioner's office in the respective counties, on a day by them to be appointed, and a majority of such assessors present shall proceed with said Commissioners to fix upon some uniform standard to ascertain the *bona fide* value of all property made taxable by the act in the text, taking into consideration improvements, proximity to market, and other advantages of situation, so that the same relative value of the aggregate amount of property may be observed as it respects wards, townships, incorporated boroughs and districts in the same county, that is observed in the valuation of property in the same township.

§ 2. The assessors and assistant assessors of the city and county of Philadelphia, and of the other counties, shall proceed according to the standard previously agreed on, and the directions of the act in the text, to ascertain the *bona fide* value of all property made taxable thereby within their respective wards, townships, incorporated boroughs and districts, and after their assessments are completed, the Assessors shall again meet at the Commissioner's office as before directed, to make the returns of their several assessments, when they shall be allowed to point out errors or deviations from said standard, in each other's returns, and the Commissioners shall be authorized upon such appeal to correct any errors or deviations that may be proved to their satisfaction, after which the Commissioners shall apportion the *quotas* of the county tax among the several wards, &c. within their counties respectively, according to the aggregate amount of property in each; and in holding appeals, it shall be the duty of the Assessors to attend said appeal to prevent impositions being practised

upon the Commissioners by persons appealing.

§ 3. The supplement of 4th April, 1805, and so much of the act in the text as is hereby altered and supplied, are repealed.

For the mode of selling unseated lands for taxes, see the act of 3d April, 1804, (chap. 2512,) and the act of 4th April, 1809.

County Commissioners and Treasurers prohibited from holding any contract under the board of Commissioners, or superintending any public work,

unless in their official capacity. Act of 21st March, 1806, (chap 2681.)

County Commissioners authorized to administer oaths or affirmations in all cases that relate to the duties of their offices, act of 23d March, 1811.

For various duties enjoined on county Commissioners, and for other matters connected with the subject of county rates and levies, see the General Index, titles "County Commissioners," "County Treasurers," "Auditors," "Taxes," "Accounts."

1799.