

by the authority aforesaid, That the act, entitled "An act for the better recovery of fines and forfeitures due to the governor and government of this province,"<sup>1</sup> passed the twenty-eighth day of May, in the year of our Lord one thousand seven hundred and fifteen, be and the same is hereby repealed and made null and void.

Passed March 18; 1780. See the note to the Act of Assembly passed May 28, 1715, Chapter 206. The Act in the text was repealed by the Act of Assembly passed December 9, 1783, Chapter 1062. Recorded L. B. No. 1, p. 369, &c.

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#### CHAPTER CM.

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AN ACT DIRECTING THE APPORTIONING AND ASSESSING OF COUNTY RATES AND LEVIES; POOR RATES; THE TAXES TO BE LAYED FOR THE OPENING, AMENDING AND REPAIRING OF ROADS AND HIGHWAYS; THE TAXES TO BE LAYED FOR SUPPORTING THE NIGHTLY WATCH, THE LAMPS AND PUMPS, AND FOR PITCHING, PAVING AND CLEANSING THE STREETS, LANES AND ALLEYS AND FOR REGULATING, MAKING AND AMENDING THE WATERCOURSES AND COMMON SEWERS IN THE CITY OF PHILADELPHIA, CONFORMABLY TO THE STATE TAXES ON TAXABLE PERSONS, AND ON ESTATES REAL AND PERSONAL; FOR EXPLAINING AND AMENDING THE ACTS PASSED IN THE YEAR ONE THOUSAND SEVEN HUNDRED AND SEVENTY-NINE, FOR ASSESSING AND LEVYING THE SAID STATE TAXES; AND FOR INCREASING THE RECOMPENSE OF COUNTY COMMISSIONERS AND ASSESSORS.

(Section I, P. L.) Whereas, in and by divers acts of assembly, county rates and levies, poor rates, taxes necessary to be levied for the opening, amending and repairing of roads and highways, and the taxes for supporting the nightly watch, lamps and pumps, and for pitching, paving and cleansing the streets, lanes and alleys, and regulating, making and amending the water courses and common sewers, in the city of Philadelphia, various modes of assessment are directed within the several counties, townships and districts and within the city of Philadelphia respectively:

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<sup>1</sup> Chapter 206.

(Section II, P. L.) And whereas the making of the said assessments as is directed in and by the several acts of assembly aforesaid, hath been found to be very tedious and expensive, and the same has now become needless in most of the counties of this state by the present manner of assessing the state taxes upon taxable persons and estates real and personal, and it would save much time and trouble if the county, city, township and district rates and taxes aforesaid were assessed conformably to the state taxes:

[Section I.] (Section III, P. L.) Be it therefore enacted and it is hereby enacted by the Representatives of the Freemen of the Commonwealth of Pennsylvania in General Assembly met, and by the authority of the same, That from and after the passing of this act all county, city, township and district taxes hereinbefore numerated thereafter to be laid and assessed on the taxable persons and estates, real and personal, within any county, the city of Philadelphia, or any township or district, shall be apportioned and assessed according to the last state tax laid in the particular county and not otherwise.

[Section II.] (Section IV, P. L.) Provided always, and be it further enacted by the authority aforesaid, That nothing herein contained shall extend to any state tax on ready money, nor to debar any person who may think him or herself aggrieved by anything done by virtue of this act of any appeal to which he or she was otherwise entitled, nor to alter the mode of collecting any of the rates, levies or taxes aforesaid, nor to alter the mode of taxation in any county in which a state tax has not been made within twelve months before the laying of such county, city, township or district rate or tax.

[Section III.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That if upon appeal concerning any rate or tax aforesaid it shall appear that any real estate hath been transferred from the person or persons charged for the same in the last state tax, and before the laying of such county, city, township or district rate or tax, so appealed against, the commissioners of the county, justices of the peace, wardens of the watch or commissioners for paving the streets of the city of Philadelphia, as the case may be, shall transfer to the name

of the purchaser thereof, and charge such purchaser in the duplicate with the rate or tax assessed upon such estate.

(Section VI, P. L.) And whereas, it will not be reasonable that county assessors, in laying the county tax, and the assessors of the city of Philadelphia, in laying of city taxes according to the direction of this act should be paid as heretofore:

[Section IV.] (Section VII, P. L.) Be it therefore enacted by the authority aforesaid, That the said assessors shall, in executing this act, be entitled to like recompense as is hereinafter allowed to county assessors and no other.

(Section VIII, P. L.) And whereas divers owners of lands whereon improvements have been made, and on tenements, may not reside in the county or district where such lands or tenements are situate, whereby it may be difficult to collect the taxes assessed on such real estate in pursuance of the acts of assembly passed in the year one thousand seven hundred and seventy-nine authorizing the laying and assessing and levying of state taxes:

For remedy whereof:

[Section V.] (Section IX, P. L.) Be it enacted by the authority aforesaid, That the tenant or tenants, or other person residing on or occupying such real estate, his, her and their goods and chattels, as well as the lands, goods and chattels of the owner or owners thereof shall be liable to be distrained for to satisfy the said taxes, or any of them; and in case the tenant or tenants or other person or persons residing on or occupying such real estate hath or have paid or shall pay any tax laid thereon by virtue of any of the said acts, or hath or have been or shall be distrained to satisfy such tax, such tenant or tenants may retain the same out of the rent by him, or her or them payable for such real estate, to the landlord; or the said tenant or tenants or other occupier or occupiers of such estate shall recover the same with costs of suit of the owner of such estate, by action of debt, if under fifty pounds, in a summary way, in like manner as small debts are recoverable; but if the same exceed fifty pounds in any court of common pleas.

(Section X, P. L.) Provided always, That nothing in this act

shall in any manner alter any contract heretofore made between any landlord and tenant concerning the payment of taxes; nor to repeal or alter the directions of the act of assembly, entitled "An act for raising the additional sum of five millions seven hundred thousand dollars in the year one thousand seven hundred and seventy-nine,"<sup>1</sup> passed on the tenth day of October last, obliging tenants holding under a lease whereby the rent had been reserved in current money to pay over and above the said rent all taxes on his holding.

(Section XI, P. L.) And whereas the recompense at present allowed to county commissioners and assessors is found to be unequal to their expense and labor:

Wherefore:

[Section V.] (Section XII, P. L.) Be it enacted by the authority aforesaid, That henceforth the recompense of the said commissioners and assessors shall be ten shillings per diem, of money at ten shillings for a bushel of wheat, and shall be estimated and satisfied in like manner as the recompense and fees of county commissioners and assessors were estimated and satisfied before the passing of this act.

Passed March 18, 1870. See the notes to the Acts of Assembly passed March 20, 1724-25, Chapter 284; September 15, 1756, Chapter 411; February 18, 1769, Chapter 594; the two Acts of Assembly passed March 9, 1771, Chapters 635, 636; March 21, 1772, Chapter 653. Recorded L. B. No. 1, p. 372, &c.

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## CHAPTER CMI.

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AN ACT TO ENABLE WILLIAM CLINGAN, THOMAS BULL, JOHN KINKEAD, ROGER KIRK, JOHN SELLERS, JOHN WILSON AND JOSEPH DAVIS TO BUILD A NEW COURT HOUSE AND PRISON IN THE COUNTY OF CHESTER, AND SELL THE OLD COURT HOUSE AND PRISON IN THE BOROUGH OF CHESTER.

(Section I, P. L.) Whereas, it has been represented to this house that the holding of courts of general quarter sessions of the peace, common pleas, nisi prius, oyer and terminer and

<sup>1</sup> Chapter 866.