

the constitution of the said school and the same shall so continue and be always most favorably taken and construed for the said school.

Passed September 6, 1786. Recorded L. B. No. 3, p. 139, etc.

CHAPTER MCCXXXVII.

AN ACT TO RELIEVE THE OWNERS OF UNIMPROVED LANDS FROM THE INCONVENIENCES THEY ARE SUBJECTD TO BY THE PRESENT MODE OF ENFORCING THE PAYMENT OF TAXES ASSESSED THEREON.

(Section I. P. L.) Whereas it has been represented to us by certain persons inhabitants of the city of Philadelphia, who are non-resident properties of lands in the remote parts of this commonwealth that they are frequently exposed to great and irreparable injuries by the mode in which the taxes on their unsettled lands are collected, that those lands lying at remote distances and situations with which communications are extremely difficult and uncertain, and sometimes absolutely impracticable, and the names and residences of the collectors often unknown to the owners of such lands as well as the time when taxes become payable, and to what amount in consequence of which they are exposed to the loss of their lands by sale at a very small proportion of their value under pretence that the proprietors of the same have refused or neglected to discharge such taxes when they become due:

And whereas it is just and reasonable that full and fair opportunity should be afforded to conform to the duty before any measures be taken in nature of imposing a penalty for the supposed delinquency:

Therefore:

[Section I.] (Section II. P. L.) Be it 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 at the next and every other assessment (after the passing this act) to be made or laid upon the

real estates of the freemen of this commonwealth the assessors of the several townships in this state shall make a return to the commissioners of the respective counties in the same of all tracts of land in their respective townships which are unsettled or on which the owner or a tenant under him does not reside, mentioning as near as may be the quantity of acres in each tract (on what water it is or some other general description thereof) the assessment laid thereon, and the name of the owner or owners thereof. And the commissioners of the several counties in this state are hereby enjoined to send to the treasurer of this state for the time being a fair transcript or copy of such returns as are by [this] law directed to be made to them within two months after they receive the same.

[Section II.] (Section III. P. L.) And be it further enacted by the authority aforesaid, That the treasurer of the state for the time being shall cause to be published in one or more of the public newspapers in the city of Philadelphia the said copy or transcript which he shall from time to time receive from the commissioners of the respective counties within ten days after he shall receive the same, and the owners of such land as shall be contained in such returns are hereby authorized to pay all such taxes or assessments as shall be laid upon the same to the treasurer of the state for the time being who is hereby empowered to receive [them], and if the owner or owners of such lands or some person for them shall not pay the taxes or assessments which shall be laid upon the same to the said treasurer within two months after the first publication to be made in one or more newspaper or newspapers as before directed, the treasurer of the state for the time being shall then transmit to the commissioners of the respective counties in the state an account of all such owners of land who shall not have paid to him the assessments on their lands, and the commissioners may thereupon proceed to enforce the payment of the said taxes in such manner as they are now by law authorized to do.

Passed September 11, 1786. Recorded L. B. No. 3, p. 133, etc.
See the Act of Assembly passed March 13, 1789, Chapter 1397;
April 1, 1796, Chapter 1895.