

[Section I.] (Section II. 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 the authority of the same, That so much of the said recited act as lays an additional duty of one shilling on every gallon of wine and five shillings on every box of lemons and seven shillings and six pence for every hundred weight of raisins of the growth and produce of the kingdom of Portugal shall be, and the same is hereby repealed and made null and void.

Passed September 26, 1786. Recorded L. B. No. 3, p. 151, etc.

---

## CHAPTER MCCLV.

---

AN ACT TO PREVENT FOR A LIMITED TIME THE SALES OF LANDS FOR THE PAYMENT OF TAXES WITHIN THE FRONTIER COUNTIES OF THIS STATE BELONGING TO NON-RESIDENT OWNERS THEREOF AND TO ALLOW THE SAID OWNERS A FURTHER DAY OF APPEAL.

(Section I. P. L.) Whereas the act passed on the eleventh day of September last for the relief of the owners of unimproved lands from the inconveniences they were subjected to by the mode established by law of enforcing the payment of taxes, respected such taxes only as should be assessed after the passing of that act:

And whereas sundry taxes before that time assessed remain uncollected and an immediate enforcing the payment thereof in the manner directed by the former laws will subject the owners of unimproved lands to all the inconveniences above referred to:

For remedy whereof:

[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 the owners of unimproved and unoccupied lands lying within the counties of Northampton, Bedford, Northumberland, Westmoreland, Washington, Fayette and Luzerne or any of them on which any taxes have been assessed before the eleventh day of September last shall have

liberty of appeal by themselves or their agents until the sixteenth day of April next, and that no sales of any such lands for the non-payment of taxes assessed thereon shall take place before the first day of June next and until that day all proceedings relative to the sales of such lands shall be suspended, and on the said sixteenth day of April the commissioners of the counties aforesaid respectively or any two of them shall meet together at the court house or at the usual place for holding courts in each county to receive the appeals of non-resident landholders or their agents, and shall continue from day to day until the twenty-first day of the said month to hear and determine on the said appeals, and on each appeal the said commissioners shall make every proper examination and correction of the said assessments agreeably to the laws in ordinary cases of appeal.

(Section III. P. L.) Provided nevertheless, That the expenses of holding such courts of appeals by the commissioners of the counties respectively shall be at the expenses of the appellants and be assessed by the said commissioners with the tax which shall be adjudged to be payable by them the said appellants.

[Section II.] (Section IV. P. L.) And be it further enacted by the authority aforesaid, That the appeal for the owners or their agents of the lands aforesaid in the county of Luzerne shall be held by the commissioners of Northumberland county at the court house of Northumberland.

Passed November 27, 1786. Recorded L. B. No. 3, p. 153, etc.

---

## CHAPTER MCCLVI.

---

A SUPPLEMENT TO AN ACT PASSED THE TWENTY-FIFTH DAY OF SEPTEMBER LAST, ENTITLED "AN ACT FOR ERECTING THE NORTHERN PART OF THE COUNTY OF NORTHUMBERLAND INTO A SEPARATE COUNTY."<sup>1</sup>

(Section I. P. I.) Whereas by virtue of the act, entitled "An act for erecting the northern part of the county of Northumberland into a separate county," the electors thereof were au-

---

<sup>1</sup> Chapter 1244.