

son in whose favor such warrants may or shall be respectively drawn.

Passed October 4, 1788. Recorded L. B. No. 3, p. 421.

CHAPTER MCCCCLXXIV.

A SUPPLEMENT TO THE ACT ENTITLED "AN ACT TO ENFORCE THE DUE COLLECTION AND PAYMENT OF TAXES WITHIN THIS COMMONWEALTH."¹

(Section I, P. L.) Whereas the mode of compelling the payment of taxes directed to be raised by the act entitled "An act for furnishing the quota of this state towards paying the annual interest of the debts of the United States and for funding and paying the interest of the public debts of this state,"² is found to be tedious and liable to abuse:

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 if any person or persons who is or are or have been rated or assessed by virtue of the said recited act and in pursuance of the directions thereof shall refuse or neglect to pay and satisfy the sum or sums of money which he, she or they is, are or have been so as aforesaid rated and assessed, for the space of forty days after the same shall be demanded of him by the collector of the proper township, ward or district, or if any person or persons who shall be so as aforesaid rated and assessed in pursuance of the said recited act in any sum or sums of money, shall refuse or neglect to pay the sum or sums of money for which he, she or they shall be so as aforesaid rated or assessed, within the time in and by the said act limited for the payment thereof to the collector

¹ Passed March 24, 1786, Chapter 1218.

² Passed March 16, 1785, Chapter 1137.

of the proper township, ward or district, every such collector is and hereby are authorized and required to take, seize and distrain the goods, chattels and effects of every such offender or delinquent, or so much of them as shall be necessary for the purposes herein mentioned, and after having taken and made a just and true inventory thereof and advertised the same for sale not less than five nor more than ten days in three or more of the most public places within such township, ward or district and after having given notice in writing to the owner of such goods or having left the same at his usual place of abode, of the time and place of sale at least three days before such sale, to expose the same or so much thereof as shall be necessary for the purposes herein mentioned (unless the sum or sums so as aforesaid assessed with all reasonable costs and expenses shall have been previously paid) to sale at public vendue at some public place within the township, ward or district where such delinquent resides, for the best and highest price or prices that can be reasonably had therefor and after deducting the sum or sums due from such delinquent for the causes aforesaid together with all costs and reasonable charges for taking, detaining and selling of such goods, chattels and effects, to render the surplus if any there be to such delinquent, his executors or administrators, but if sufficient distress for the purpose aforesaid cannot be found, then and in every such case every such collector shall take the body of every such delinquent to the gaol of the proper county and deliver him to the sheriff or keeper thereof who is and are hereby commanded to keep him in safe custody without bail or mainprize until payment shall be made, together with reasonable costs or sufficient security be given to such collector for the payment thereof within forty days then next following, and if occasion shall require it for all or any of the purposes aforesaid it shall and may be lawful for every such collector to call to his assistance any constable or constables or other person or persons to aid him in the execution thereof and if any constable or other person who shall be so as aforesaid called to the assistance of any such collector shall refuse to comply therewith or to

afford his aid and assistance in the premises, every such constable or other person so offending shall, on conviction thereof in the court of quarter sessions of the peace for the proper city or county forfeit and pay to this commonwealth, for every such offense a fine not exceeding five pounds and shall stand committed till the same together with costs of prosecution shall be paid. Provided nevertheless, That all and every person or persons who shall be imprisoned in pursuance of this act for the non-payment of any sum or sums of money which he, she or they have been rated or shall be rated as aforesaid and for the costs and expenses aforesaid or for any of them, shall be entitled to have and receive the like benefit of the laws of this commonwealth made for the relief of insolvent debtors which he, she or they would have been entitled to against any creditor or creditors whatsoever.

And to the end and intent that the moneys which have been or shall be raised from the people may be speedily brought into the treasury and applied to the use for which [the same] were intended:

[Section II.] (Section III, P. L.) Be it further enacted by the authority aforesaid, That no person who has heretofore been collector of the state taxes or who shall at any time hereafter be a collector of state taxes shall be again appointed a collector of state taxes or capable of serving as such until he shall have finally settled and fully paid all the taxes and sums of money charged on the former duplicates delivered him, such sum or sums only excepted as have been or shall be allowed him according to law.

Section III.] (Section IV, P. L.) And be it further enacted by [the] authority aforesaid, That if any person or persons who has or have been a collector or collectors of state taxes has or have neglected or refused, or if any person or persons who now is are or shall be a collector or collectors of state taxes shall neglect or refuse to pay to the treasurer of the proper county within the time limited by law all the sum and sums of money which was, were, is, are, or shall be on their duplicates, or any of their duplicates (excepting nevertheless

such as have been or shall be allowed them as aforesaid) the treasurer of the proper county is hereby authorized and required to issue his warrant under his hand and seal to the sheriff of the proper county directed commanding him to take the body and seize and secure all the estates, real and personal, of such delinquent or which shall come into the hands or possession of his heirs, executors or administrators and to make return thereof to the said treasurer at such time as he shall have appointed by his said warrant.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That if the money so as aforesaid detained by such delinquent collector or for which he shall be as aforesaid accountable shall not be paid, together with all reasonable costs, within twenty days next after such seizure as aforesaid, the said treasurer shall by another warrant under his hand and seal to the said sheriff directed authorize and require him to sell and dispose, at public vendue (after having given twenty days public notice thereof) all such estate real and personal of such delinquent collector as he shall have as aforesaid seized and secured or so much thereof as shall be sufficient to satisfy and discharge such deficiency or deficiencies, together with all reasonable costs and charges, and the said sheriff shall pay to the said county treasurer so much of the money (if so much there shall be) arising from such sales as will be sufficient to pay and discharge such deficiencies and shall return the overplus, if any there be after all costs and charges are deducted, to the owner or owners, and where any lands tenements or hereditaments shall be sold by such sheriff in pursuance of this act, he shall convey the same by a deed, duly sealed and executed which shall convey all such right and estate as the delinquent had therein.

[Section V.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That if any justice or justices shall neglect or refuse within twenty days after demand made by the treasurer of any county within this state to render an account of all moneys received for taxes by the said justice or justices and also to pay the said moneys to such county treas-

urer or treasurers, a warrant or warrants shall be issued against such justice or justices in like manner as is hereinbefore directed for proceedings against delinquent collectors and such proceedings shall thereon be had to final judgment, execution and sale as are in and by this act directed respecting delinquent collectors. Provided always nevertheless, That nothing in this act contained shall be construed to prevent or impede the continuance or due prosecution to final judgment, execution and effect of any proceedings which have already been commenced under the said recited act, but the same shall be continued and prosecuted in like manner as if this act had not been made.

[Section VI.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That in case of neglect or refusal by any county treasurer to pay into the hands of the state treasurer within twenty days after the settlement made with the comptroller-general and due notice thereof given to the state treasurer, any sum or sums of money belonging to this commonwealth, received as taxes under the laws of the state, that then in such case the like proceedings shall be had by warrants from the state treasurer as are herein directed for the speedy recovery of public moneys in the hands of delinquent collectors, the balances due from such county treasurers to be ascertained on the settlements directed by the laws of this state to be made with the comptroller general who is hereby directed to make return to the state treasurer of the amount of such balances and settlements to the end that proceedings may be had as herein directed against any county treasurer or treasurers appearing thereby to be in arrears to the state.

[Section VII.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That so much of the laws of this commonwealth as respect the collecting and paying of taxes as are hereby altered or supplid be and they are hereby repealed.

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