

CHAPTER MMCXIX.

AN ACT TO PROVIDE FOR THE ENUMERATION OF THE TAXABLE INHABITANTS AND SLAVES WITHIN THIS COMMONWEALTH.

Whereas it is ordained and established by the fourth section of the constitution of this commonwealth "that, within three years after the first meeting of the general assembly, and within every subsequent term of seven years, an enumeration of the taxable inhabitants shall be made, in such manner as shall be directed by law." Therefore:

[Section I.] (Section I, P. L.) 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 commissioners of the several counties of this commonwealth shall, on or before the first day of June next, issue their precepts to the respective township, town and ward assessors, or in case of their absence or inability, to one of the assistant assessors, requiring them, within sixty days after the date of such precept, to make out two complete lists, in alphabetical order, containing a just and true account of the names and surnames of every taxable person of the age of twenty-one years and upwards, whether male or female, resident within their respective township, town, wards, or districts; and it shall also be the duty of the said commissioners and assessors to cause the number of all negroes, mulattoes and people of color, held as slaves within their respective counties, to be carefully and accurately taken in a separate list, distinguishing their sexes, and, as near as may be, their several ages; and the commissioners and assessors, or assistants, shall respectively take an oath or affirmation, before some judge or justice of the peace of their respective city or county, who is hereby empowered and required to administer the same, previous to their entering on the duties by this act required. The oath or affirmation of the commissioners shall be: "I, A. B., do solemnly swear, or affirm, that I will well and truly

cause to be made, a careful and accurate return of all the taxable inhabitants and slaves actually residing within my county, and return the same to the governor of the commonwealth, agreeably to the directions of an act of the general assembly of this commonwealth, entitled, 'An act to provide for the enumeration of the taxable inhabitants and slaves within this commonwealth,' according to the best of my ability." The oath or affirmation of the assessors, or assistants, shall be: "I, A. B., do solemnly swear, or affirm, that I will make a careful and accurate enumeration of all the taxable inhabitants and slaves actually residing within the district assigned to me, and make due return thereof to the commissioners of the said county, agreeably to the directions of an act of the general assembly of this commonwealth, entitled, 'An act to provide for the enumeration of the taxable inhabitants and slaves within this commonwealth,' according to the best of my ability."

[Section II.] (Section II, P. L.) And be it further enacted by the authority aforesaid, That the commissioners, respectively, shall, on or before the first Tuesday in December next ensuing, transmit to the governor of this commonwealth, under their respective hands and seals of office, duplicates of the several returns received by them as aforesaid, which returns the governor shall lay before the general assembly at their session in December next; and the said commissioners wilfully or negligently failing to file the returns, or knowingly making a false return, of his or their assessors or assistants, or any of them, or wilfully or negligently failing to return, under their respective hands and seals of office, the duplicates aforesaid, with the aggregate amount of the taxable inhabitants and slaves, as aforesaid, actually resident within their respective counties and the city of Philadelphia, to the governor of this commonwealth, within the time limited by this act, shall for every such offense, forfeit the sum of three hundred dollars, all which forfeitures shall be recoverable in the proper courts of the respective counties where the offences shall have been committed, by action of debt or indictment; the one-half thereof to the use of the commonwealth, and the other half to the prosecutor or person who shall sue for the same; but where the prosecution shall be first instituted on

behalf of the commonwealth, the whole forfeiture shall accrue to its use. And for the more effectual discovery of offences against this act, the judges of the courts of quarter sessions of the several counties, at their next sessions to be held after the expiration of the time herein allowed for making the returns of the enumeration hereby directed to the commissioners of the several counties of this commonwealth, shall give this act in charge to the grand juries in their respective courts, and shall cause the returns of the several assessors or assistants to be laid before them for their inspection.

[Section III.] (Section III, P. L.) And be it further enacted by the authority aforesaid, That the said commissioners, as soon as the township, town or ward returns have been made to them, shall file one copy of all such returns with the clerks of the quarter sessions of their respective counties, who shall receive and lay the same before the judges of the county courts aforesaid; and if the said judges shall, from the representation of the grand jury, or other evidence, be of opinion that the enumeration aforesaid has not been accurately taken in any part of their respective counties, it shall and may be lawful for them to cause the same, or any part thereof, to be revised, the proceedings wherein shall be conducted in like manner as other proceedings in the same behalf, directed in this act, and shall be final and conclusive; and the persons appointed by the said judges to make such revision shall be entitled to the same reward, and subject to the same penalties, as the persons hereinbefore enjoined to do the like services.

[Section IV.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That each assessor, or assistant, shall receive such compensation for his services in making the said returns, as to the said commissioners shall appear reasonable, not exceeding one dollar per day. Provided always, That in any county where a county tax shall be laid, between the time of passing this act and of making the return of the said lists to the county commissioners, the persons usually enjoined by law to make the said returns to the county commissioners, shall perform the duties required by this act, without any further compensation

than that already allowed by law in such cases, excepting only the allowance for making and setting up the lists hereinafter mentioned; which allowance, with the charges attending the enumeration, shall be paid out of the county stock of the respective counties.

[Section V.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That each assessor, or assistant, shall, twenty days previous to his making his return to the said commissioners, cause a correct alphabetical list, signed by himself, containing the names and surnames of the taxable inhabitants, together with their several occupations, actually residing within his township, town, ward or district, to be set up at five of the most public places within the same, for the inspection of all concerned; for each of which lists so set up, he shall be entitled to receive the sum of one dollar.

[Section VI.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That each and every assessor, or assistant assessor, who shall wilfully or negligently fail in performing the duties enjoined upon them by this act, or, under color of performing such duties, shall make a false return to the commissioners, he shall forfeit and pay the sum of one hundred dollars, to be recovered and applied agreeably to the provision contained in the second section of this act.

[Section VII.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That no prosecution for any delinquency or offence against this act, shall be brought after twelve months from and after the cause thereof shall have happened.

Passed March 7, 1800. Recorded L. B. No. 7, p. 129, etc.

CHAPTER MMCXX.

AN ACT TO REPEAL, IN PART, THE ACT, ENTITLED, "AN ACT TO REGULATE FENCES, AND TO ENCOURAGE THE RAISING OF SWINE."

[Section I.] (Section I, P. L.) 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