

aforesaid, he shall for every such refusal forfeit and pay the sum of two thousand dollars, to the use of the commonwealth, to be recovered as sums of equal amount are or shall be by law recoverable.

Sec. 4. *And be it further enacted by the authority aforesaid,* That the comptroller-general and register-general be, and they are hereby enjoined and required, to prepare and report to the legislature, at their next session, a particular account of the expenditure of the balance of fifty-three thousand one hundred and seventy-eight dollars and fifty-four cents, of the appropriation for improvements, as appears by their report of last year.

To prepare and report an account of the expenditure of a certain balance of the appropriations for improvements.

SIMON SNYDER, *Speaker*
of the House of Representatives.

ROBERT WHITEHILL, *Speaker*
of the Senate.

APPROVED—the third day of April, in the year of our Lord one thousand eight hundred and four.

THOMAS M'KEAN, *Governor*
of the Commonwealth of Pennsylvania.

CHAPTER CXXIV.

An ACT directing the Mode of selling unseated Lands for Taxes.

Section 1. **B**E it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania, in General Assembly

sembly met, and it is hereby enacted by the authority of the same, That in order to furnish the

Made the duty of deputy-surveyors, on the application of county commissioners, to furnish them with a return of the lands surveyed within their respective counties, &c.

commissioners of the several counties within this commonwealth with information necessary for levying and collecting the several taxes which by law they are or may be directed and required to levy and collect, it shall be the duty of the deputy-surveyors of the several counties aforesaid, at any time, upon the application of the said commissioners, to make out (on oath or affirmation) a correct return to them of all the lands surveyed within their respective counties, whereof as deputy-surveyors they may have drafts, maps or plates, made by themselves or their predecessors in office, and of all the warrants or orders of survey to them directed, and not yet executed, or of such of them as the said commissioners may require, which returns shall include a list of the number of acres contained in each survey or warrant, and of the names and surnames of the original warrantees, the waters on which the same is situate, the land contiguous thereto, and the township, if known, wherein the same may lie; for which returns the said deputy-surveyors shall receive from the county treasurer, on the order of the commissioners, four cents for each warrant or survey thus returned to the said commissioners; and every deputy-surveyor, who, when required, shall refuse or neglect to make such return, shall forfeit and pay for every such neglect or refusal one hundred dollars, to be recovered as other debts of equal amount are or may be by law recoverable; and the said county commissioners are hereby enjoined and required to provide and keep a suitable book or books, in which they shall cause to be entered the number of acres surveyed, the name of the original owner and boundaries,

What shall be comprised in such return.

Compensation therefor.

Penalty on neglecting to make it when required.

Duty of the county commissioners.

ries, so far as it shall be known to them, of each tract mentioned in every such return which they have already received or may hereafter receive from any of the deputy-surveyors aforesaid.

Sec. 2. *And be it further enacted by the authority aforesaid,* That all unseated lands within this commonwealth, held by individuals, companies or bodies corporate, either by improvement, warrant, patent or otherwise, shall, for the purpose of raising county rates and levies, be valued and assessed in the same manner as other property; but the collection of taxes already laid, or that may hereafter be laid or assessed, on unseated lands, shall not be enforced by sale of such lands, until after the expiration of twelve months from and after the same shall have been assessed, and until notice be given by the commissioners of the proper county, for four weeks, in three of the daily newspapers of the city of Philadelphia, and in one other newspaper in or nearest to the county where such lands lie, that one or more than one years tax is due upon the unseated lands within such county; and if any tax now due or that may hereafter become due as aforesaid, together with the costs necessarily accrued thereon, shall for the space of three months after such notice shall have been given, remain unpaid, then, in every such case, the said county commissioners shall issue their warrant, under their hands and seal of office, directed to the sheriff or coroner of the proper county, commanding him, after having given within his proper county, at least thirty days notice in one newspaper printed in such county; or if there be no newspaper printed in the county, then one printed nearest thereto, and by written

Unseated lands to be valued and assessed as other property;

but the collection of the taxes thereon shall not be enforced by sale till after twelve months from the date of the assessment, and 4 weeks additional notice to be given by the commissioners, that one or more years tax is due.

If the tax remain unpaid for the space of three months after such notice, the commissioners are to issue their warrant to the sheriff, commanding him, after having given one month notice to proceed to sell for the taxes;

written or printed advertisements set up in at least three public places, one of which shall be at the court-house in said county, stating that the sale of unseated lands for arrearages of taxes will commence on a certain day, to make public sale of the whole or any part of such tracts of unseated lands as he may find necessary for the payment of the taxes due thereon, respectively, and of all costs necessarily accrued thereon, by reason of such delinquency, and to make and execute a deed or deeds, in fee simple, to the purchaser or purchasers of any unseated land so sold, and the same in open court of common pleas of the proper county, duly to acknowledge; it shall also be the duty of said sheriff or coroner, to take from such purchaser or purchasers, bonds in his own name, with warrants of attorney annexed for any surplus money that may remain after satisfying and paying the taxes and costs aforesaid, and the same bonds forthwith to file in the office of the prothonotary of the proper county, together with at least one attested copy of the advertisements, which shall so as aforesaid by him have been set up.

and to make a deed or deeds to the purchaser.

The sheriff to take bonds from the purchaser for any surplus money beyond the amount of the taxes, &c.

The county commissioners to file in the prothonotaries office, at least one of the newspapers in which they shall have published their general notice.

What shall be deemed evidence of legal notice of sales made under this act.

Sec. 3. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the said county commissioners to file in the prothonotaries office aforesaid, one at least of each of the newspapers in which they shall have published their general notice; which newspaper, so filed, together with the affidavit of at least one of the printers, that the aforesaid notice was published in the usual number of his papers, and the advertisement of the sheriff or coroner, filed as aforesaid, shall at all times thereafter, in any trial at law or in equity, respecting the validity of sales made by virtue of this act, be deemed and taken as sufficient evidence

dence of legal notice having been given of the sales hereby directed to be made; and no action for recovery of said lands shall lie, unless the same be brought within five years after the sale thereof, for taxes as aforesaid: *Provided always*, That where the owner or owners of such lands sold as aforesaid, shall at the time of such sale be minor or minors, or insane, and residing within the United States five years after such disability is removed, shall be allowed such person or persons, their heirs or legal representatives, to bring their suit or action for recovery of the lands so sold; but where the recovery is effected, in such cases the value of the improvements made on the land so sold after the sale thereof shall be ascertained by the jury trying the action for recovery, and paid by the person or persons recovering the same, before he, she or they shall obtain possession of the lands so recovered.

Limitation of time for bringing actions to recover back lands sold for taxes.

Proviso in favor of minors and persons non compos mentis.

In case of a recovery compensation is to be made for improvements made after the sale.

Sec. 4. *And be it further enacted by the authority aforesaid*, That the bonds taken by the sheriff or coroner, for surplus monies, and filed as aforesaid, shall, from the date of the deed by him executed as aforesaid, bind as effectually and in like manner as judgments, the lands by him sold, into whose hands or possession soever they may come; and the owners of said lands, at the time of sale, or their heirs, assigns or other legal representatives, may at any time within five years after such sales, cause actions to be entered on the docket of the said prothonotary, in the name of the sheriff or coroner, for the use of the said owners, their heirs or assigns, or other legal representatives; and if the monies mentioned or contained in such bonds, together with legal interest from the time it is demanded, be not paid

The bonds taken for surplus monies to operate as liens on the lands sold, &c.

paid within three months after such entry, execution shall issue forthwith for the recovery of the same.

Sec. 5. And be it further enacted by the authority aforesaid, That sales of unseated lands for taxes that are now due, or that may hereafter become due thereon, made agreeably to the directions of this act, shall be in law and equity valid and effectual, to all intents and purposes, to vest in the purchaser or purchasers of lands sold as aforesaid, all the estate and interest therein, that the real owner or owners thereof had at the time of such sale, although the land may not have been taxed or sold in the name of the real owner thereof.

Sec. 6. And be it further enacted by the authority aforesaid, That every tenant who may or shall occupy or possess any lands or tenements, shall be liable to pay all the taxes which during such occupancy or possession may thereon become due and payable; and having so paid such taxes, or any part thereof, it shall be lawful for him, by action of debt or otherwise, to recover said taxes from his landlord, or at his election to defalcate the amount thereof in the payment of the rent due to such landlord, unless such defalcation or recovery would impair any contract or agreement between them previously made.

Sec. 7. And be it further enacted by the authority aforesaid, That the twenty-fifth section of the act for raising county rates and levies, passed the eleventh day of April one thousand seven hundred and ninety-nine, and so much of any other act of Assembly as is hereby altered or supplied, be and they are hereby repealed;

Sales made agreeably to the directions of this act to vest a good title in the purchaser.

The tenant in possession to be liable for the tax, &c.

Repealing clause.

pealed ; but nothing in this act contained shall be construed to impair or in any wise affect the act, entitled “ An act prohibiting the commissioners of the respective counties of this commonwealth from selling, for a limited time, unseated lands for taxes,” passed the eighth day of February in the present year.

SIMON SNYDER, *Speaker*

of the House of Representatives.

ROBERT WHITEHILL, *Speaker*

of the Senate.

APPROVED—April the third, in the year of our Lord one thousand eight hundred and four.

THOMAS M'KEAN, *Governor*

of the Commonwealth of Pennsylvania.