

CHAPTER CX.

A FURTHER SUPPLEMENT

To the act, entitled "An act laying a tax on dogs in certain counties, and for other purposes."

SECT. 1. *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 annual tax on dogs, in the county of Chester, shall hereafter be for one dog only, owned, possessed or kept about any house, the sum of fifty cents, and for every additional dog the sum of one dollar; to be assessed, levied, collected and appropriated as is directed and provided for by the act to which this is a supplement. And the fact of any dog or dogs staying about any house, shall be deemed and taken to be sufficient evidence that the said dog or dogs belong to the owner or principal tenant of such house; and the proper assessor is required to return such dog or dogs accordingly.

Annual tax for one dog reduced to 50 cents, and for every additional dog to one dollar.

Evidence for taxing a dog.

SECT. 2. *And be it further enacted by the authority aforesaid,* That whenever the persons authorised by the act to which this is a supplement, to value sheep destroyed by dogs, are called on to perform that duty, it shall be their further duty, and they are hereby required to ascertain whether the owner of the sheep so destroyed owns, possesses or keeps a dog or dogs about his or her house; and shall make report of the fact to the commissioners of the county with the valuation of the sheep so destroyed; and if it shall appear to the said commissioners, that the owner aforesaid did not make a true return to the proper assessor of a dog or dogs subject to taxation, the said owner shall not be entitled to receive any part of the said valuation money.

Duties of persons called to value sheep destroyed by dogs.

SECT. 3. *And be it further enacted by the authority aforesaid,* That the persons authorised to value sheep destroyed by dogs as aforesaid, shall, after their election and before they perform that duty, take before some justice of the peace of the county an oath or affirmation in the following form, viz. "I, A. B. do swear (or affirm, as the case may be) that I will, when called on for that purpose, faithfully and impartially perform all and every of the duties enjoined on me by an act, entitled, "An act laying a tax on dogs in certain counties, and for other purposes," passed the twenty-third day of March, eighteen hundred and nine, and the supplement to the said act, passed in eighteen hundred and twenty-one." And any justice of the peace, to whom application is made, is hereby required to administer such oath or affirmation, and give a certificate thereof, without fee or reward.

Such persons to be under oath or affirmation.

Form of the oath or affirmation.

SECT. 4. *And be it further enacted by the authority aforesaid,* That when sheep shall be destroyed by a dog or dogs,

within the county of Chester, and which sheep shall belong to, and be owned by, any person or persons residing out of the said county, and not within any county or district in which a tax is levied and collected on dogs, such person or persons shall not be entitled to receive from the commissioners of the said county of Chester any compensation for the sheep so destroyed.

Of sheep destroyed, owned by non-residents.

SECT. 5. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the commissioners of the said county of Chester annually, at the same time that the accounts of the county are published, to publish an account of the receipts and expenditures under this act and the act to which it is a supplement, particularly stating the amount of tax received from each township, and the sums paid to each individual for sheep destroyed within the township in which he resides.

Commissioners to publish an account of receipts and expenditures &c.

SECT. 6. *And be it further enacted by the authority aforesaid,* That so much of the act passed March twenty-fifth, eighteen hundred and fourteen, entitled, "A supplement to an act laying a tax on dogs in certain counties, and for other purposes," as relates to the county of Chester, be, and the same is hereby repealed.

Part of a former act repealed.

JOHN GILMORE, *Speaker*  
*of the House of Representatives.*

PHILIP S. MARKLEY,  
*Speaker of the Senate.*

APPROVED—April the second, one thousand eight hundred and twenty-one.

JOSEPH HIESTER.

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CHAPTER CXI.

*AN ACT*

Appointing commissioners to open and construct a road in Lycoming county, from Carpenter's mill, in Loyalsock towaship, to Hogland's mill, in Elkland township.

SECT. 1. *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 all sums of money which may hereafter be received by the treasurer of the county of Lycoming, for, or on ac-