

Proviso.
Her consent
to be obtain-
ed, &c.

Philadelphia, be, and they are hereby authorized and empowered to invest all moneys now in their hands, or which hereafter may come in their hands as trustees of the said Rebecca Eneu, in such real estate, bond, mortgage, or other securities as they may deem sufficient: *Provided*, The consent of the said Rebecca Eneu is first had and obtained; and the rents, issues, profits or interest arising from the investment so made as aforesaid, shall be paid to the said Rebecca Eneu during her life time; and from and after her decease, the said real estate, bond, mortgage, or other securities, to vest in the heirs of said Rebecca Eneu, according to the laws of descent in this commonwealth.

FREDK. SMITH,

Speaker of the House of Representatives.

WM. G. HAWKINS,

Speaker of the Senate.

APPROVED—The twenty-third day of March, Anno Domini, one thousand eight hundred and thirty-one.

GEO. WOLF.

No. 111.

AN ACT

Assessing a tax on personal property, to be collected with the county rates and levies, for the use of the commonwealth.

Annual tax of
one mill in
the dollar
upon the val-
uation of cer-
tain personal
property.

Compensa-
tion of collec-
tors,

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 personal estate and property within this commonwealth, hereinafter described, owned or possessed by any person whatever, that is to say: all ground rents, moneys at interest, and all debts due from solvent debtors, whether by promissory note, except bank notes, penal or single bill, bond, judgment, mortgage and stocks in corporations, (wherein shares have been subscribed in money,) and on which any dividend or profit is received by the holder thereof, and public stocks, except the stocks issued by this commonwealth, and all pleasure carriages, kept for use, shall be subject to a yearly tax of one mill upon every dollar of the value thereof; to be assessed in the manner hereinafter prescribed, and collected as county rates and levies now are collected, and with like compensation to collectors, and

paid into the treasury for the use of the commonwealth, deducting therefrom compensation to collectors.

SECT. 2. *And be it further enacted by the authority aforesaid,* That the commissioners of each and every county, in their precepts to the respective township assessors, shall direct the said assessors to ascertain the amount, and description, and value, of all personal property owned or possessed by any person subjected to tax by the first section of this act, and make return thereof to the said commissioners; and the compensation to assessors shall be the same daily allowance as is provided by existing laws for assessing county rates and levies, and shall be paid in like manner as assessors are paid.

Return of amount and value of property.

Compensation of assessors.

SECT. 3. *And be it further enacted by the authority aforesaid,* That the assessors and assistant assessors of the city and county of Philadelphia, and the assessors of the other counties in this state, respectively, on the receipt of the precepts issued by the commissioners, shall proceed to ascertain the amount, and description, and value, of the said personal property, taxable as aforesaid, from the owner thereof, or in case of his neglect or refusal to furnish the assessor with a full statement or account of said property, its amount, description or value, it shall be the duty of the said assessors, from every information within their knowledge and power, to be enquired for and obtained by them, to proceed to make out a full statement of such property; and upon failure to obtain a special description thereof, shall return the aggregate amount thereof, as nearly as they can ascertain the same.

Provision for case of refusal of owner to furnish assessor with statement.

SECT. 4. *And be it further enacted by the authority aforesaid,* That all personal estate liable to taxation, the value of which shall not have been specified by the affidavit of the person, as hereinafter authorised, shall be estimated by the assessors at its full value, as they would appraise the same in payment of a just due from a solvent debtor.

Value to be given by assessors when not specified.

SECT. 5. *And be it further enacted by the authority aforesaid,* That if any person whose personal estate is liable to taxation, shall, at any time before the assessors shall have completed their assessments, make affidavit that the value of the personal estate owned by him, made taxable as aforesaid, does not exceed a certain sum, to be specified in the affidavit, it shall be the duty of the assessors to value such personal estate at the sums specified in the affidavit, and no more.

Affidavit may be made by owner, before completion of assessment, which shall be taken.

SECT. 6. *And be it further enacted by the authority aforesaid,* That the assessors, after completing said assessments, shall give notice to each of the persons so assessed, as required under the act entitled, "An act to raise and collect county rates and levies", approved the eleventh of April, one thousand seven hundred and ninety-nine, and the several supplements thereto, and at the same time as prescribed thereby; and the appeal and proceedings thereon shall be also regulated by said acts; and each of the assessors, in addition to the

Notice by assessors.

Appeal, &c.

Assessors' oaths. oath now required of them by law, shall be sworn or affirmed to perform the several duties enjoined upon him by this act to the best of his ability and judgment, without favor or affection, hatred, malice, or ill will.

Commissioners to file statements of personal property assessed. *SECT. 7. And be it further enacted by the authority aforesaid,* That it shall be the duty of the commissioners of each county, to make out and file, with the treasurer of the county, a statement, showing the valuation of the personal property made taxable as aforesaid, with the statement of the sum assessed for the use of the commonwealth, with the apportionment of the same among the townships; and also a similar statement shall be made out and certified under seal by the commissioners of the county, and transmitted to the Auditor General on or before the first day of September in each and every year.

County treasurers to furnish statements and pay over. *SECT. 8. And be it further enacted by the authority aforesaid,* That it shall be the duty of the treasurer of each county, on or before the tenth day of September in each and every year, to furnish to the Auditor General a statement of the amount received by him for the use of the commonwealth, in pursuance of this act, and settle his account with the Auditor General in the same manner as public accounts are now settled; and it shall also be the duty of the treasurer of each county, upon the settlement of his account as aforesaid, to pay into the state treasury the amount so received by him, for which the treasurer of the county shall be allowed one per cent. upon the amount so paid by him.

Compensation.

How proceeds to be vested. *SECT. 9. And be it further enacted by the authority aforesaid,* That the amount which shall be paid into the state treasury, by virtue of this act, shall be vested in the commissioners of the internal improvement fund, and applied to the payment of interest chargeable upon said fund.

Bonds of county treasurers. *SECT. 10. And be it further enacted by the authority aforesaid,* That the aforesaid county treasurers, previous to entering upon the duties enjoined upon them by this act, shall enter into bonds with sufficient security, conditioned for the faithful performance of their trust, to the commonwealth, under the provisions of this act, according to the provisions of the act of fifteenth April, one thousand eight hundred and twenty-eight, and the regulations prescribed by said act, are hereby extended to all bonds to be taken under this act; and in case the bonds required as above, are not transmitted within one month after the appointment of the said city or county treasurers, it shall be the duty of the Auditor General to give notice to the county commissioners or other authority appointing said treasurer, who shall forthwith proceed to remove said officer, so neglecting or refusing to give bond from his said office, and appoint some other person in the place of him so removed.

For neglect to transmit may be removed.

SECT. 11. *And be it further enacted by the authority afore-* Copies of this
said, That it shall be the duty of the Secretary of the Com- act to be for-
 monwealth, to make out and transmit to the commissioners warded to
 of each county, a certified copy of this act, for which the commission-
 ers. usual fees shall be allowed, to be settled and paid in the usual
 manner.

SECT. 12 *And be it further enacted by the authority afore-* To continue
said, That this law shall continue in force for five years, in force five
 from the date thereof. years.

FREDK. SMITH,

Speaker of the House of Representatives.

WM. G. HAWKINS,

Speaker of the Senate.

APPROVED—The twenty-fifth day of March, Anno Domini,
 one thousand eight hundred and thirty-one.

GEO. WOLF.

No. 112.

AN ACT

To increase the county rates and levies, for the use of the commonwealth.

SECT. 1. *Be it enacted by the Senate and House of Repre-*
sentatives of the Commonwealth of Pennsylvania in General
Assembly met, and it is hereby enacted by the authority of
the same, That the commissioners of each and every county One mill in
 of this commonwealth, be and they are hereby authorised the dollar ad-
 and required, immediately after the passage of this act, and ded to the
 every year thereafter, during the continuance of this act, to county rates
 add to the county rates and levies, for the use of the com- and levies.
 monwealth, the sum of one mill upon the dollar of the ad-
 justed valuation of all the real and personal property,
 persons, trades and occupations, now made taxable by the
 laws of this commonwealth, for the purpose of raising county
 rates and levies; which said annual sum shall be apportioned
 among the townships, wards, and districts of each county,
 and collected with and in like manner as county rates and
 levies now are, both as to seated and unseated lands, and all
 other property, persons, trades and occupations, subject to
 county rates and levies; and be subject in all respects to the
 same regulations and the like compensation to collectors,
 and to be paid into the county treasury with the county
 rates and levies.