

## No. 167.

## AN ACT

Providing the mode of settling the accounts of county treasurers, 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 from and after the passing of this act, it shall be the duty of the Auditor General to charge the treasurer of each of the respective counties with the whole amount of the taxes assessed on the adjusted valuation of the personal property made taxable under the act entitled, "An act assessing a tax on personal property, to be collected with the county rates and levies for the use of the commonwealth," passed March the twenty-fifth, eighteen hundred and thirty-one, and also with the whole amount of the taxes assessed on the adjusted valuation under the act entitled, "An act to increase the county rates and levies for the use of the commonwealth," passed March the twenty-fifth, one thousand eight hundred and thirty-one; and it shall also be the duty of the said Auditor General to credit the respective county treasurers with all the monies paid over by them, and with all exonerations allowed the collectors by the commissioners of the respective counties, a certificate thereof to be first furnished under the hand and seal of the commissioners to the accountant department; and when the term of office of any county treasurer shall have expired and his accounts have been regularly audited by the county auditors, and the books and papers delivered over to his successor, it shall be the duty of the Auditor General, on being furnished with a certificate from the county auditors, stating the balance of taxes that may remain uncollected, to credit the said treasurer with the amount thereof, and charge the same against his successor: *Provided,* That such treasurer, or his sureties, shall not be exonerated from the payment of any money that shall have been received by him and not accounted for with the said auditors.

Duty of Auditor General rel. to accounts under acts of the 25th of March, 1831.

Of the transfer of accounts for uncollected taxes of county treasurers to successors in office.

Proviso. Transfer not to exonerate sureties for balances due.

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

WM. G. HAWKINS,  
*Speaker of the Senate.*

APPROVED—The third day of May, A. D. one thousand eight hundred and thirty-two.

GEO. WOLF.