

No. 232.

AN ACT

Relating to county rates and levies and township rates and levies.

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AN ACT

Relating to county rates and levies and township rates and levies.

SECTION 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 commissioners of every county, shall at their first meeting after the general election in every year, proceed to make an estimate of the probable expense of the county, for the ensuing year.

SECTION 2. Within six weeks after the general election, in the year one thousand eight hundred and thirty-four, and in every third year thereafter, the commissioners of every county shall issue their precept to the assessors of the respective townships, wards and districts, requiring them to make out and return within thirty days thereafter, a just and perfect list, in such form as the commissioners shall direct, of the names of all the taxable persons, residing within their wards, townships and districts, respectively, and of all property taxable by law, together with a just valuation of the same to be made in the manner hereinafter directed.

SECTION 3. The assessors of the several wards, townships and districts, shall previously to each triennial assessment, assemble at the office of the commissioners of their respective counties, on a day to be appointed by such commissioners and a majority of the assessors, shall proceed with the commissioners to fix upon some uniform standard to ascertain the real value of all property made taxable by law, taking into consideration, improvements, proximity to market and other advantages of situation, so that the same relative valuation may be observed in every ward, township and district.

SECTION 4. The assessors and assistant assessors of the several counties, shall on the receipt of the precepts aforesaid, proceed to take an account in the form directed by the commissioners, of the names and surnames of all the taxable inhabitants within their respective wards, townships and districts, and also an account of the following real and personal property.

I. Real estate, viz: All houses, lands, lots of ground and ground rents, mills and manufactories of all descriptions, all furnaces, forges, bloomeries, distilleries, sugar-houses, malt-houses, breweries, tan-yards and ferries.

II. The following personal estate, viz: All horses, mares, geldings and cattle above the age of four years.

III. All offices and posts of profit, professions, trades and occupations, and all single freemen above the age of twenty-one years who shall not follow any occupation or callings.

SECTION 5. When such enumeration and account shall be completed, the several assessors shall convene their assistant assessors, and with them shall proceed to value the property, of which an account shall be so taken, according to the standard previously agreed upon as aforesaid, and to rate all offices and posts of profit, professions, trades and occupations, at their discretion, having due regard to the profits arising therefrom.

SECTION 6. When such assessment shall be completed, the several assessors shall assemble at the office of the commissioners of the respective county, on a day to be appointed by the commissioners, to make returns of their several assessments, when it shall be the duty of the assessors to point out errors or deviations on each others' returns from the standard previously determined upon, and if such errors or deviations shall be established the commissioners shall correct the returns accordingly.

SECTION 7. When the returns of the assessors shall be rectified as aforesaid, if necessary, the commissioners shall proceed to assess the proportion of every ward, township and district, according to the adjusted valuation of the taxable property and other subjects of taxation, in such ward, township and district: *Provided*, That no tax in any county shall in one year exceed the rate of one cent in every dollar of such adjusted valuation, and that the rate for any office or post of profit, profession, trade or occupation or on any single freeman who follows no occupation, shall at no time exceed ten dollars in one year, and shall be lowered in due proportion as the tax on property shall be lower than one cent in the dollar.

SECTION 8. When the proportions of the several wards, townships and districts shall be ascertained as aforesaid, the commissioners of the respective county shall cause accurate transcripts of the assessments to be made out by their clerk, and shall transmit the same to the respective assessors on or before the second Monday of April following, together with a statement of the rate per cent. and the day of appeal fixed by them.

SECTION 9. It shall be the duty of the several assessors on receiving such transcript from the county commissioners to give written or printed notice at least five days before the day of appeal to every taxable inhabitant within the respective ward, township or district, of the amount or sum for which he stands rated, and the rate *per cent.* of such amount, and of the time and place of such appeal.

SECTION 10. It shall also be the duty of the commissioners of the respective counties, to give notice by advertisement in one or more newspapers printed in or nearest to the seat of justice of the proper county, at least three weeks before the day of appeal, of the time and place fixed for such appeal.

SECTION 11. On or before the first day of April in each of the two years succeeding the triennial assessment, the commissioners of the respective county shall send a transcript of such triennial assessment to the assessor of every ward, township and district therein, together with their precepts, requiring him to take an account of all freemen and of all personal property taxable by law, together with a just valuation of the same, and also a valuation of all offices and posts of profit, professions, trades and occupations taxable by law, enjoining such assessor to make a just return to them within thirty days after the date of such precept, and to note in such return such alterations in his ward, township or district, as may have been occasioned by the transfer or division of real estate, or by the destruction of buildings, and also noting all single freemen who have arrived at the age of twenty-one years since the last triennial assessment, and all others who have since that time come to inhabit in such ward, township or district, together with the taxable property such persons may possess and the valuation thereof, agreeably to the provision of this act.

SECTION 12. It shall be the duty of the several assessors in each of the two years succeeding the triennial assessment, to give notice to the taxable inhabitants in like manner as after the triennial assessment, but in the following cases only, viz: In the case of real property where buildings or other improvements have been destroyed since such triennial assessment, and in the case of personal property, offices, professions, trades and occupations, where there has been any alteration in the assessment, occasioning a different valuation from the former year, and also where persons have come to inhabit in the county since such triennial assessment.

SECTION 13. At the time and place fixed for the appeal, which in each of the two years after the triennial assessment, shall be held in the commissioners office of the proper county, the commissioners shall attend and hear all persons who may apply for redress, and grant such relief as to them shall appear just and reasonable: *Provided*, That the commissioners shall not make any allowance or abatement in the valuation of any real estate, in any other year than that in which the triennial

assessment is made, excepting where buildings or other improvements have been destroyed, subsequently to such triennial assessment.

SECTION 14. It shall be the duty of the several assessors, to attend at the time and place fixed for the appeal for their respective ward, township or district, to prevent impositions being practised on the commissioners by persons appealing.

SECTION 15. Immediately after the appeals are over, the commissioners shall proceed to regulate the assessments, according to the alterations made, and shall cause their clerks to make fair duplicates thereof, in such form as the commissioners may direct.

SECTION 16. It shall be the duty of the commissioners to hear appeals at any subsequent time when they may be in session, previous to the payment of the tax, and to make such alterations as they might have done on the regular day of appeal: *Provided*, that no such appeal shall be heard unless the appellant shall have given due notice thereof to the assessor of the proper ward, township, or district.

SECTION 17. It shall be the duty of every assessor on or before the day of appeals in every year, to return the names of two respectable citizens of his ward, township or district, to the commissioners of the respective county, one of whom so returned shall be appointed by such commissioners, the collector of county rates and levies for such ward, township or district if he shall give security as is hereinafter provided.

SECTION 18. If any assessor shall fail to return the names of two citizens as is hereinbefore provided, or if neither of the persons returned, shall give the security hereinafter required, or if any person appointed a collector, shall refuse or neglect to perform the duties of his office, or shall die, or become otherwise incapable to act, it shall be the duty of the commissioners to appoint some other suitable person as collector, who shall give security as is hereinafter provided, and so on as often as may be necessary.

SECTION 19. No person shall be appointed collector of county rates and levies, unless he shall give bond in such amount as shall be determined by the commissioners with warrant of attorney to confess judgment thereon, and with such surety or sureties therein as shall be satisfactory to the commissioners, or a bond with a mortgage of real estate sufficient to secure such amount.

SECTION 20. The commissioners of each county shall issue their warrants with the duplicate aforesaid, to the respective collectors of county rates and levies, therein authorizing and requiring them to demand and receive from every person in such duplicate named, the sum wherewith such person stands charged.

SECTION 21. If any person shall neglect or refuse to make payment of the amount due by him for such tax within thirty days from the time of demand so made, it shall be the duty of

the collector aforesaid to levy such amount by distress and sale of the goods and chattels of such delinquent, giving ten days public notice of such sale, by written or printed advertisements and in case goods and chattels sufficient to satisfy the same with the costs cannot be found such collector shall be authorized to take the body of such delinquent, and convey him to the jail of the proper county there to remain until the amount of such tax together with the costs shall be paid or secured to be paid, or until he shall be otherwise discharged by due course of law.

SECTION 22. It shall be the duty of the clerks of the commissioners of each county to keep fair books in which shall be entered the name of every collector of county rates and levies, charging him with the amount of the duplicate delivered to him to collect, and crediting him with the allowances made after the appeal, for which purpose such clerk shall enter in the said books the names of all persons abated or exonerated; together with the amount of such abatement or exoneration and the date when made, and he shall certify such allowances in the duplicate of the collectors to enable the treasurer to make settlement accordingly, and as soon as the duplicates are delivered to the collectors he shall send a statement of the names of the respective collectors, together with the sums wherewith each stands charged to the county treasurer.

SECTION 23. If any assessor shall refuse or neglect to assess and return to the commissioners of the county, any person whom he knows to be liable to assessment, such assessor being thereof convicted in the court of Quarter Sessions of the same county, shall be fined in any sum not less than twenty dollars, nor more than fifty dollars, at the discretion of the court besides the costs of prosecution for the use of the county in which the party aggrieved resides.

SECTION 24. If any assessor or assistant assessor who shall have taken upon himself the duties of such office, shall neglect or refuse to comply with any order or warrant issued to him by the commissioners of the same county in conformity with law, or shall not perform the duties enjoined upon him by law, he shall forfeit any sum not exceeding forty dollars to be recovered by the county as debts of a like amount are recoverable.

SECTION 25. It shall be lawful for the supervisors of any township to lay a rate or assessment not exceeding one cent in the dollar, upon real and personal estate, offices, trades, and occupations, for the purpose of laying out, opening, making, amending or repairing of roads and highways, and for the making or repairing of bridges, and for such other purposes as may be authorized by law.

SECTION 26. It shall be lawful for the overseers of the poor of any township having first obtained the approbation of any two justices of the peace of the county to lay a rate or assessment not exceeding one cent in the dollar at one time upon all real and personal estates, within such townships.

SECTION 27. In every case in which a rate or assessment shall be laid for township purposes, the same shall be levied upon the basis of the last adjusted valuation made as aforesaid for the purpose of regulating county rates and levies.

SECTION 28. The supervisors and overseers respectively laying such rate or assessment, shall take to their assistance the township assessor for the time being, whose duty it shall be to furnish a correct copy of the last adjusted valuation in the township as aforesaid, and to give his aid in making such assessment.

SECTION 29. The supervisors and overseers of the poor of every township shall cause the rates or assessments by them respectively laid, to be entered in books to be prepared for the purpose which shall be signed by them respectively, and shall be deposited with the town clerk if there be one in the township, but if not it shall remain with the supervisors or overseers respectively, and such town clerk, supervisors, or overseers as the case may be, shall permit any inhabitant or other person, charged with township rates and levies to inspect the same at all seasonable times, without any fee or reward, and shall give copies of the same on demand, being paid at the rate of ten cents for every twenty-four names.

SECTION 30. If any supervisor, overseer or town clerk, having charge of such book, shall refuse to permit any inhabitant or other person charged with township rates and levies to inspect the same, or shall refuse to give copies as aforesaid, he shall forfeit three dollars to the party grieved, to be recovered as debts of a like amount are recoverable.

SECTION 31. The supervisors and overseers of the poor of every township, shall annually, at a meeting to be convened for the purpose, appoint some suitable inhabitant of the township to be collector of the township rates and levies.

SECTION 32. Every person appointed collector of township rates and levies, shall give a bond with surety, or a bond with mortgage of real estate, to the satisfaction of the supervisors and overseers of the poor of the respective township.

SECTION 33. The supervisors and overseers of the poor of every township, shall cause fair duplicates to be made of the rates or assessments by them respectively laid, which shall be signed by them, respectively, and shall issue their warrant, with such duplicates, to the collector of such rates and levies, therein authorizing and requiring him to demand and receive, from every person in such duplicate named, the sum wherewith such person stands charged.

SECTION 34. *Provided*, That before issuing the duplicate and warrant for the collection of road taxes, it shall be the duty of the supervisors of every township to give notice to all persons rated for such taxes, by advertisements or otherwise, to attend at such times and places as such supervisors may direct,

so as to give such persons full opportunity to work out their respective taxes.

SECTION 35. If any person shall neglect or refuse to make payment of the sum charged to him for township rates and levies, it shall be lawful for the collector thereof, having first obtained a warrant, under the hand and seal of any justice of the peace of the county, to levy the same by distress and sale of the goods and chattels of such delinquent, giving ten days public notice of such sale, by written or printed advertisements, and in case goods and chattles, sufficient to satisfy the same with the costs, cannot be found, such collector shall be authorized to take the body of such delinquent and convey him to the jail of the proper county, there to remain until the amount so charged, together with the costs, shall be paid or secured to be paid, or until he shall be otherwise discharged by due course of law.

SECTION 36. *Provided*, That it shall be lawful for any person aggrieved by such rate or assessment, to apply by petition to the next court of Quarter Sessions of the respective county, who shall have power to take such order thereupon as to them shall be thought expedient, and the same shall conclude and bind all parties.

SECTION 37. *And provided also*, That if any person, aggrieved by such rate or assessment, shall apply to a judge of such court, and give bond with surety to the satisfaction of such judge, it shall be lawful for such judge to make an order in writing, which shall stay all proceedings for the collection of the sum with which such person stands charged until such appeal be determined.

SECTION 38. The bond to be given in such case by the appellant, shall be taken in the name of the township, in an amount equal to the sum with which such person stands charged, with condition for the payment of such sum as, by the determination of the next court of Quarter Sessions of the respective county, shall appear to be payable by him.

SECTION 39. If in any township there shall not be a treasurer elected or appointed, it shall be the duty of the supervisors and overseers of the poor of the township, either by themselves or by a proper person duly authorized by them, respectively, to collect the township rates and levies by them respectively laid: *Provided*, That in such case the supervisors and overseers shall, respectively, be accountable for the faithful collection thereof, by the person so authorized by them respectively.

SECTION 40. In every such case in which a treasurer shall not be elected or appointed in any township it shall be lawful for the supervisors and overseers of the township respectively to pay out as occasion may require, according to their several duties, the moneys by them respectively received or collected by virtue of their offices.

SECTION 41. If any collector who shall have taken upon himself the duties of his office, shall fail to perform such duties, he shall forfeit a sum not exceeding forty dollars, to be recovered by the county or township, as the case may be as debts of a like amount are recoverable: *Provided*, That the sureties of a collector shall notwithstanding such proceedings against him, remain liable according to the condition of their bond.

SECTION 42. No person shall be re-appointed a collector of county or township rates and levies, who shall not have finally settled and paid over the whole amount received by him on former duplicates.

SECTION 43. The condition of the bond to be given by the several collectors as is hereinbefore provided, shall be that such collector, shall well and truly collect and pay over or account for according to law, the whole amount of the taxes charged and assessed in the duplicate delivered to such collector.

SECTION 44. Every warrant to a collector issued as is hereinbefore provided, shall be effectual to authorize him to collect the sums charged in his duplicate during the period of three years from the date of his warrant.

SECTION 45. *Provided*, That nothing herein contained shall authorize the arrest or imprisonment for non payment of any tax of any female or infant, or person found by inquisition to be of unsound mind.

SECTION 46. The goods and chattles of any person occupying any real estate, shall be liable to distress and sale, for the non-payment of any taxes assessed upon such real estate, during his possession or occupancy and remaining unpaid in like manner, as if they were the goods and chattels of the owner of such real estate.

SECTION 47. Every collector shall within six weeks from the date of his warrant, pay all such moneys as he may by that time have received to the treasurer of the proper county or township, as the case may be, at a certain time and place to be mentioned in such warrant.

SECTION 48. The commissioners of the proper county, and the supervisors and overseers of the poor of the proper township, as the case may be, shall at all times make abatement or exonerations for mistakes, indigent persons, unseated lands, &c. as to them shall appear just and reasonable, and the commissioners shall direct their clerk to enter in a book or books, to be kept for that purpose the names of all persons abated or exonerated, together with the reason why, the amount and date, when made, and give to the collector a certificate directed to the county treasurer, stating the nature of the tax, and the amount exonerated, in order to make settlement accordingly, and the same course shall be pursued by the supervisors and overseers of the poor, with respect to exonerations of township rates and levies.

SECTION 49. Every collector shall within three months after receiving the corrected duplicate, pay into the hands of the treasurer of the proper county or township, as the case may be, the whole amount of the taxes charged and assessed in such duplicate, excepting such sums as the commissioners or supervisors and overseers, as the case may be, in their discretion, may exonerate him from, on pain of being answerable for, and charged with the whole balance so remaining unpaid.

SECTION 50. It shall not be lawful for any collector to institute a suit, for the recovery of any tax in any court of this State, or before any alderman or justice of the peace of this State, and no such court, alderman or justice, shall issue process for such purpose.

SECTION 51. It shall be lawful for any collector with the approbation of the treasurer of the proper county or township, as the case may be, to employ a suitable person to act for him in the execution of his warrant, such collector and his sureties being in all cases responsible for the acts of such deputy.

SECTION 52. Every collector shall be entitled to retain at the final settlement of his duplicate, the sum of five per cent, on all moneys by him collected, which shall be allowed to him by the treasurer of the proper county or township, as the case may be, and shall be in full compensation for his services as collector.

WM. PATTERSON,

Speaker of the House of Representatives.

JACOB KERN,

Speaker of the Senate.

APPROVED—The fifteenth day of April, one thousand eight hundred and thirty-four.

GEO: WOLF.

No. 233.

AN ACT

For the relief of William Bailey, late paymaster of the thirty third regiment of Pennsylvania militia.

SECTION 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 Auditor General be, and he is hereby authorized and directed to draw his warrant on the State Treasurer, in favor of William Bailey, late paymaster of the thirty-third regiment of Pennsylvania militia, for the sum of one hundred