

[Section VII.] (Section VIII. P. L.) And be it further enacted by the authority aforesaid, That when the market house shall be finished and completed, the one-half of the building so erected shall be and remain free for the country people attending the said market forever, and that no fees, tolls, or perquisites be demanded or exacted from them for the use thereof, and that the wardens of the city of Philadelphia be authorized to let or demise the stalls which they may erect in the other half of the said building to any person or persons for such yearly rents and reservations as shall be agreed upon and the rent arising from such stalls shall be paid to the treasurer of the wardens of the city of Philadelphia for the time being for the use of the said city and for no other purpose whatsoever.

Passed March 23, 1786. Recorded L. B. No. 3, p. 95, etc.  
See the Act of Assembly passed February 12, 1795, Chapter 1796.

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## CHAPTER MCCXVIII.

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### AN ACT TO ENFORCE THE DUE PAYMENT AND COLLECTION OF TAXES WITHIN THIS COMMONWEALTH.

(Section I. P. L.) Whereas it is of great consequence to this commonwealth that payment of the taxes which have been laid and which may be called for by the legislature of this state for the necessary purposes thereof should be paid within the time directed:

And whereas there are large arrearages of the taxes, which have been heretofore assessed within the counties of this state still due and outstanding to the great delay and disappointment of public measures, the unequal burdening of those who have paid their parts and proportions of taxes in due time, and to the great distress of many persons who are liable for such arrears, and who could have discharged the same with less difficulty if such illegal and false indulgence had not been practiced:

For remedy whereof:

[Section I.] (Section II. P. L.) Be it enacted and it is hereby enacted by the Representatives of the Freemen of the Commonwealth of Pennsylvania in General Assembly met and by the authority of the same, That so much and no more of an act of general assembly of this state of the twelfth day of April, one thousand seven hundred and eighty-two, entitled "An act for methodizing the department of accounts of this commonwealth, and for the more effectual settlement of the same,"<sup>1</sup> as excepts the accounts of the collectors of public taxes and of the treasurers of the different counties from being examined and settled by the comptroller-general of this state be and the same is hereby repealed and made void and that the several county treasurers be and they are hereby directed once in every six months or oftener if thereunto required by the comptroller-general to render their respective accounts for settlement into his office.

[Section II.] (Section III. P. L.) And be it further enacted by the authority aforesaid, That the respective county treasurers of this state be and they are hereby empowered and authorized to compel the collectors of townships, wards and districts appointed or that may be appointed severally to do their duty and pay in the sums by them collected as well the collectors of the taxes heretofore due as those directed to be assessed, levied and paid by the act of the sixteenth day of March in the year of our Lord one thousand seven hundred and eighty-five, entitled "An act for furnishing the quota of this state towards paying the annual interest of the debts of the United States, and for funding and paying the interest of the public debts of this state."<sup>2</sup>

[Section III.] (Section IV. P. L.) And be it further enacted by the authority aforesaid, That from and after the publication of this act it shall be incumbent on the said county treasurers severally and they are hereby authorized, directed and empowered to recover from all such delinquent collectors of state taxes, the sums of money which have heretofore been laid and assessed on the estates, real and personal, and taxable per-

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<sup>1</sup> Passed April 13, 1782. Chap. 970.

<sup>2</sup> Chapter 1137.

sons within the respective county before the sixteenth day of March which was in the year one thousand seven hundred and eighty-five, and which yet remain outstanding, whether the same be still unpaid by the persons who were originally charged with the payment thereof or remain in the hands of any person or persons who have been authorized to collect the same or in the hands of their legal representatives, saving and reserving nevertheless to all persons concerned in the collection of the taxes aforesaid the usual reasonable allowances for sums unavoidable lost, the same allowances to be made by the commissioners of the proper county for the time being or any two of them and certified to the treasurer thereof, and each of the said county treasurers shall be subject to like fines for non-performance or neglect of his duty as enjoined by this act to be recovered in the same manner as is directed in similar cases in and by the act aforesaid passed the sixteenth day of March in the year of our Lord one thousand seven hundred and eighty-five, and that so much of the several laws of this commonwealth, for laying and collecting taxes as are hereby supplied be and the same are from henceforth repealed and made void. And any county treasurer for failing or neglecting to prosecute any delinquent collector as hereinbefore directed shall forfeit and be liable to pay for every such failure or neglect the sum of one hundred pounds the same to be recovered for the use of the state by the attorney general at the suit of the commonwealth.

[Section IV.] (Section V. P. L.) Provided always and be it further enacted by the authority aforesaid, That none of the allowances or exonerations to be made by any of the commissioners as aforesaid shall be deemed or construed to exonerate any county from the quotas of state taxes heretofore laid on them respectively or any part thereof.

[Section V.] (Section VI. P. L.) And be it further enacted by the authority aforesaid, That within six months from and after the publication of this act the commissioners of each county respectively shall and they are hereby directed in their own proper counties to prepare and transmit fair duplicates of all such assessments which have already been made as the same have been corrected after the determination of the appeals

thereon to the office of the comptroller-general, the said return to be made out according to such form as the said comptroller-general with the approbation of the president or in his absence the vice president and council shall prescribe and if such commissioner shall neglect or refuse to furnish such duplicates within the time aforesaid every such commissioner shall for such neglect forfeit and pay to the use of the state the sum of one hundred pounds to be recovered by the attorney-general at the suit of the commonwealth, and that on or before the first day of September next, and on or before the first day of May in every succeeding year, the said commissioners shall make similar returns of the assessments to be thereafter annually made agreeably to the act of the sixteenth day of March in the year of our Lord one thousand seven hundred and eighty-five aforesaid under like penalties and forfeitures for neglect or refusal as are hereby imposed to be recovered in like manner as aforesaid.

(Section VII. P. L.) And whereas in and by the act last mentioned there is no specified time within which the district assessors and assistant assessors shall make the returns of the taxable property and persons enjoined by this state and deliver the same to the commissioners nor of the time within which the appeals thereby allowed shall be made and the same being left indefinite they may be so far protracted as to leave little time remaining for the performance of the other parts of the duties which are required to be performed with in the year:

For remedy whereof:

[Section VI.] (Section VIII. P. L.) Be it further enacted by the authority aforesaid, That the township, ward and district assessors shall severally make their returns of taxable property and persons as required by law on or before the tenth day of February in every year and that the appeals from the assessments which shall be made thereon shall be holden within thirty days after the same returns be made and every district assessor, assistant assessor, or county commissioner herein neglecting shall for every such neglect forfeit and pay to the use of the state the sum of fifty pounds to be recovered by the attorney-general at the suit of the commonwealth.

[Section VII.] (Section IX. P. L.) And be it further enacted by the authority aforesaid, That it shall be the duty of the comptroller-general of this state and he is hereby directed at the end of six months from the publication of this act and on the first day of May in every succeeding year to report to the president or vice president in council the returns of assessment which he may receive from the county commissioners as herein before directed and the president and council shall cause those commissioners who shall be delinquent if any such there be forthwith to be prosecuted for their delinquency by the attorney-general at the suit of the commonwealth, and that so often as the comptroller-general shall settle the accounts of the county treasurers respectively he shall report the state of the taxes paid, and also of the taxes which shall be outstanding on such accounts to the president or vice president in council to the end that it may be known who and where the delinquents are in order that such delinquents may be proceeded against according to law.

[Section VIII.] (Section X. P. L.) And be it further enacted by the authority aforesaid, That the comptroller-general shall cause lists of the taxes which shall be paid and of the taxes which shall be outstanding to be annually printed and distributed throughout the respective counties.

(Section XI. P. L.) And in order that the treasurers of the several counties of this state may be enabled with vigor and firmness to discharge the duties and exercise the authorities which by this act are devolved to and enjoined upon them:

[Section IX.] Be it further enacted by the authority aforesaid, That the treasurers of the counties of this state who shall be in office on the first day of June next, and the county treasurers who shall afterwards be appointed shall hold their respective officer for and during the term of three years to be computed from and after the said first day of June or from and after the day of such appointment to office, and if any county treasurer who shall have given the security required by law and remove not out of the proper county he shall not be removable within the term aforesaid unless he shall be con-

victed of misbehavior or delinquency in office by a jury of the proper county.

[Section X.] (Section XII. P. L.) And be it further enacted by the authority aforesaid, That the fines and forfeitures which may be incurred by virtue of this act shall be recovered with costs of suit of the several offenders or delinquents by information before the supreme court or the court of common pleas of the county where the offender or delinquent dwelleth. Provided, That all such suits be commenced within one year after the offence or delinquency shall happen.

[Section XI.] (Section XIII. P. L.) Provided also, That the comptroller-general shall not by virtue of this act have any authority to call upon the county commissioner, county treasurer or other person concerning anything done by virtue of an act, entitled "An act for raising of county rates and levies,"<sup>3</sup> enacted in the late province of Pennsylvania, in the seventeenth day of March, in the year of our Lord (according to the old style) one thousand seven hundred and twenty-four, unless the comptroller-general be specially authorized and directed by the president or vice president in council to call the commissioners, treasurer, or other officer of any county to account concerning the rates and levies of the same county.

Passed March 24, 1786. Recorded L. B. No. 3, p. 96, etc. See the note to the Act of Assembly passed March 20, 1724-25, Chapter 284 and the Act of Assembly passed October 4, 1788, Chapter 1374; March 30, 1791, Chapter 1543; April 11, 1799, Chapter 2095.

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## CHAPTER MCOXIX.

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AN ACT TO PROVIDE FOR DISCHARGING THE ARREARS OF INTEREST DUE UPON THE DEPRECIATION CERTIFICATES GRANTED BY THIS STATE UPON WHICH INTEREST WAS HERETOFORE PAYABLE.

(Section I. P. L.) Whereas by an act passed the twenty-third day of March, one thousand seven hundred and eighty-three, entitled "An act to appropriate certain moneys arising from the excise for the payment of the annual interest on un-

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<sup>3</sup> Chapter 284.