

bear interest from and after the year one thousand eight hundred, according to the terms and conditions of the said loan; and for the three *per centum* stock created by said subscription, he shall receive certificates *caeteris paribus* in the same proportion as is herein provided for the six *per centum* stock.

[Section IV.] (Section IV. P. L.) Be it enacted by the authority aforesaid, That the capital stock thereby created shall remain subject only to the legislative acts of this commonwealth, and the state treasurer is hereby authorized and required to receive the interest thereof, as the same shall grow due.

Passed March 30, 1791. Recorded L. B. No. 4, p. 148. See the Act of Assembly passed April 5, 1792, Chapter 1630.

CHAPTER MDXLIII.

AN ACT TO PROVIDE A MORE EFFECTUAL METHOD OF SETTLING THE PUBLIC ACCOUNTS OF THE COMMISSIONERS AND TREASURERS OF THE RESPECTIVE COUNTIES.

Whereas the mode of settling the public accounts of the commissioners of the respective counties, as directed by the act, entitled "A supplementary act to the act for raising county rates and levies," (1) passed the fifteenth day of August, one thousand seven hundred and thirty-two, had been found defective, and incompetent to the attainment of the good purposes intended by the legislature, so that in many instances the accounts of such commissioners have lain unexamined and unsettled for a series of years, which renders it expedient to establish some other method of satisfying the people, that the moneys levied upon them by the county commissioners are duly applied:

[Section I.] (Section I. P. L.) 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 county court of common

¹ Chapter 330.

pleas of each respective county of this commonwealth is hereby enjoined and required, at the term after the first day of June next, to appoint three reputable freeholders, inhabitants of each county, respectively, to be auditors, to audit, settle, and adjust the public accounts of all such late and present treasurers and commissioners, respectively, as have not heretofore settled and adjusted their public accounts agreeably to the laws of this commonwealth; and shall annually thereafter, at such times as the said court shall think proper and right, appoint the like number of auditors, for the purposes aforesaid; each of which auditors, on refusing to accept the trust aforesaid, shall be liable to a penalty not exceeding fifty pounds, to be recovered of them by attachment for contempt, issuing out of such court of common pleas, which penalty, when recovered, shall be paid by the prothonotary of such court into the county treasury, for the use of the county where the said delinquent auditor shall reside.

[Section II.] (Section II. P. L.) Be it further enacted by the authority aforesaid, That such auditors appointed by virtue of this act, two of whom shall be a quorum, shall be, and they are hereby, authorized and empowered to cause by process of subpoena and attachment, directed to the sheriff or coroner of the county, to come before them, as well such persons as now are, or heretofore have been, or shall be, commissioners or treasurers of such county, or employed by or under such commissioners and treasurers, their respective executors or administrators, as all other persons whom it may be necessary to examine as witnesses, and also to compel in like manner the production of all books, papers, accounts and vouchers, relative to the said public accounts; provided no such subpoena be returnable in less than ten days after the date thereof.

[Section III.] (Section III. P. L.) Be it enacted by the authority aforesaid, That all such persons, appearing as witnesses before the said auditors, shall be examined upon oath or affirmation, to be administered by some justice of the peace of the county, in the presence of the said auditors; and every such person refusing to take such oath or affirmation, or refusing, when sworn or affirmed, to make answer to such questions as

shall be put to him by the said auditors concerning the said public accounts, or concerning the official conduct of the said commissioners or treasurers or any of them, may be committed, by a warrant issued under the hand and seal of such justice of the peace, to the common goal of the county, until he or she shall submit to be sworn or affirmed, or shall make answer to such questions, and all persons guilty of swearing or affirming falsely, in any evidence given before the said auditors, shall be liable to all the pains and penalties inflicted upon offenders guilty of perjury in any court of record in this state.

[Section IV.] (Section IV. P. L.) Be it enacted by the authority aforesaid, That if any person or persons in possession of such books, papers, accounts and vouchers, shall refuse, after being duly required, to produce the same, or if such commissioners and treasurers, their executors or administrators, shall refuse to attend and submit themselves to be examined, as is herein before directed, the said auditor may and shall proceed, from the examination of witnesses and other testimony, to ascertain and settle, as near as may be, the several sums of money received by such commissioners and treasurers, respectively, and the application thereof to public purposes or otherwise.

[Section V.] (Section V. P. L.) Be it enacted by the authority aforesaid, That the said auditors, having examined and settled the said accounts to the best of their skill and ability, shall report the same, with the respective balances due to or from such commissioners or treasurers, to the next county court of common pleas for such county, who shall thereupon cause such report and settlement to be filed among the records of the said court; and such report, from the time of being filed, shall have the effect of a judgement upon the lands, tenements and hereditaments, of such commissioners or treasurers, who shall thereby appear to be indebted; and if within sixty days after such report made and filed, the said commissioners and treasurers, their executors and administrators, or any of them, shall enter their appeal in the said court from the said settlement, or any part thereof, it shall be lawful for the court to direct an issue wherein the commonwealth shall be made plaintiff or defendant, as the case may require, to be tried by

a jury during the next term, upon whose verdict final judgment shall be entered. Provided always, That no such appeal be received, unless the party appellant enter into recognizance, with two good sureties, in double the sum found due by the said settlement, conditioned to prosecute the said appeal with effect, and to pay the costs, and such sum of money as the jury shall find him or them indebted.

[Section VI.] (Section VI. P. L.) Be it enacted by the authority aforesaid, That if no such appeal shall be entered where balances have been found due from such commissioners or treasurers (or if, upon such appeal, a verdict and judgment shall be given in favor of the commonwealth) execution shall thereupon issue against the lands and tenements, goods and chattels, or bodies of such defaulters, in like manner as upon judgments recovered in the usual course of law.

[Section VII.] (Section VII. P. L.) And whereas, by an act of Assembly, entitled "An act to enforce the due collection and payment of taxes within this commonwealth," (2) passed the twenty-fourth day of March, one thousand seven hundred and eighty-six, the commissioners of the several counties were directed to prepare and transmit to the comptroller-general, fair duplicates of the assessments made within their respective counties for the collection of state taxes.

[Section VII.] Be it enacted by the authority aforesaid, That the auditors who shall be appointed by virtue of this act, shall be, and they are hereby authorized and required to prepare and transmit such duplicates to the comptroller-general, in all such cases where it shall appear that the commissioners of such counties have omitted so to do; and they shall also transmit to the treasurer of the state a certified transcript of so much of their said settlement, after final judgment is entered thereupon as contains the account of moneys levied for state purposes within the said counties respectively.

[Section VIII.] (Section VIII. P. L.) Be it enacted by the authority aforesaid, That if from death, resignation, or inability to serve, the number of auditors in any county shall, before the completion of the business, be reduced to less than three,

² Chapter 1218.

the county court of common pleas for such county shall, upon the application of the remaining or surviving auditors, from time to time, as occasion may require, appoint another or others in the place of those deceased, resigning or unable to serve, and every such auditor shall, previously to entering on the business entrusted to him, take an oath or affirmation before some justice of the peace of the county, that he will well and faithfully execute the duties of an auditor, as required by this act, and make report as is hereby directed without unnecessary delay; and they shall be allowed ten shillings per diem respectively, while employed in the said business, together with such incidental and unavoidable expenses as the said court shall think reasonable; and every witness subpoenaed by them, and attending, and being examined, shall be entitled to the same allowance as is received by witnesses attending upon courts of law; all which moneys shall be advanced out of the county stock by an order drawn upon the county treasurer by the judges of the said court, who shall include the charges of such witnesses' attendance in the costs assessed upon such of the said commissioners and treasurers against whom judgment shall be so as aforesaid entered.

[Section IX.] (Section IX. P. L.) Be it enacted by the authority aforesaid, That so much of the act entitled, "A supplementary act to the act for raising county rates and levies,"⁽³⁾ as directs the commissioners, assessors and treasurers of the several counties to submit their accounts, annually, to the justices and grand jury of the courts of general quarter sessions of the peace of the respective counties, shall be, and the same is hereby repealed. Provided, That such repeal shall not be deemed or taken to invalidate or affect any legal proceedings instituted against any such commissioners or treasurers, by reason of their noncompliance with the said act, but that all forfeitures and penalties, to which any such commissioners or treasurers have become liable, shall remain, as if the said act had not been repealed.

[Section X.] (Section X. P. L.) Be it enacted by the authority aforesaid, That the auditors aforesaid, on suggestion to

³See Ante.

the court of common pleas that the person or persons to be subpoenaed or attached under this act live not in the county where the cause is pending before such auditors, the said court shall have full power and authority to issue any subpoena or attachment into the counties where such person or persons shall so reside, and proceed against such person or persons, in as ample a manner as they may do in causes pending in such court against witnesses or others, who shall be compellable to attend in or be in contempt of such courts.

[Section XII.] (Section XII. P. L.) And be it further enacted by the authority aforesaid, That this act shall be read in a distinct and audible voice by the prothonotaries of each county court of common pleas, which may commence first after the first day of June next, during the sitting of such court, on three several days, in the court-house of said county.

[Section XII.] (Section XII. P. L.) And be it further enacted by the authority aforesaid, That this act shall be read in a distinct and audible voice by the prothonotaries of each county court of common pleas, which may commence first after the first day of June next, during the sitting of such court, on three several days, in the court-house of said county.

Passed March 30, 1791. Recorded L. B. No. 4, p. 149, etc. See the Acts of Assembly passed March 6, 1793, Chapter 1658; April 22, 1794, Chapter 1774; April 4, 1798, Chapter 2002; April 11, 1799, Chapter 2095.

CHAPTER MDXLIV.

AN ACT FOR THE BETTER ASCERTAINING OF THE BOUNDARY LINE BETWEEN THE COUNTIES OF HUNTINGDON AND MIFFLIN.

Whereas some dissatisfaction hath arisen, respecting the boundry line between the counties of Huntingdon and Mifflin, on the south side of the river Juniata, which was run in the year one thousand seven hundred and eighty-nine:

Therefore,

[Section I.] (Section I. P. L.) Be it enacted by the Senate and