

to meet occasional demands; and if the state treasurer shall refuse to exhibit his books, papers and documents, or the monies reserved in his office as aforesaid, he shall, for every such refusal, forfeit and pay the sum of two thousand dollars, to the use of the commonwealth, to be recovered as sums of equal amount are, or shall be, by law recoverable.

Section IV. (Section IV, P. L.) And be it further enacted by the authority aforesaid, That the comptroller general and register general be, and they are hereby enjoined and required, to prepare and report to the legislature, at their next session, a particular account of the expenditure of the balance of fifty-three thousand one hundred and seventy-eight dollars and fifty-four cents, of the appropriation for improvements, as appears by their report of last year.

Approved April 3, 1804. Recorded in Book 10, p. 35.

Note (*). Chapter 2182; 16 Statutes at Large, p. 542.

Note (*). Chapter 2395. *Supra*, this volume, p. 490.

CHAPTER MMDXXIV.

AN ACT DIRECTING THE MODE OF SELLING UNSEATED LANDS FOR TAXES.

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 in order to furnish the commissioners of the several counties within this commonwealth with information necessary for levying and collecting the several taxes which by law they are or may be directed and required to levy and collect, it shall be the duty of the deputy-surveyors of the several counties aforesaid, at any time upon the application of the said commissioners to make out (on oath or affirmation) a correct return to them of all the lands surveyed within their respective counties, whereof as deputy-surveyors they may have drafts, maps or plates, made by themselves or their predecessors in office, and of all the warrants or orders of survey to them directed, and not

yet executed, or of such of them as the said commissioners may require, which returns shall include a list of the number of acres contained in each survey or warrant, and of the names and surnames of the original warrantees, the waters on which the same is situate, the land contiguous thereto, and the township, if known, wherein the same may lie; for which returns the said deputy-surveyors shall receive from the county treasurer, on the order of the commissioners, four cents for each warrant or survey thus returned to the said commissioners; and every deputy-surveyor, who, when required, shall refuse or neglect to make such return, shall forfeit and pay for every such neglect or refusal one hundred dollars, to be recovered as other debts of equal amount are or may be by law recoverable; and the said county commissioners are hereby enjoined and required to provide and keep a suitable book or books, in which they shall cause to be entered the number of acres surveyed, the name of the original owner and boundaries, so far as it shall be known to them, of each tract mentioned in every such return which they have already received or may hereafter receive from any of the deputy-surveyors aforesaid.

Section II. (Section II, P. L.) And be it further enacted by the authority aforesaid, That all unseated lands within this commonwealth, held by individuals, companies or bodies corporate, either by improvement, warrant, patent or otherwise, shall, for the purpose of raising county rates and levies, be valued and assessed in the same manner as other property; but the collection of taxes already laid, or that may hereafter be laid or assessed, on unseated lands, shall not be enforced by sale of such lands, until after the expiration of twelve months from and after the same shall have been assessed, and until notice be given by the commissioners of the proper county, for four weeks, in three of the daily newspapers of the city of Philadelphia, and in one other newspaper in or nearest to the county where such lands lie, that one or more than one year's tax is due upon the unseated lands within such county; and if any tax now due or that may hereafter become due as aforesaid, together with the

costs necessarily accrued thereon, shall, for the space of three months after such notice shall have been given, remain unpaid, then, in every such case, the said county commissioners shall issue their warrants, under their hands and seal of office, directed to the sheriff or coroner of the proper county, commanding him, after having given within his proper county, at least thirty days notice in one newspaper printed in such county, or if there be no newspaper printed in the county, then one printed nearest thereto, and by written or printed advertisements set up in at least three public places, one of which shall be at the court-house in said county, stating that the sale of unseated lands for arrearages of taxes will commence on a certain day, to make public sale of the whole or any part of such tracts of unseated lands as he may find necessary for the payment of the taxes due thereon, respectively, and of all costs necessarily accrued thereon, by reason of such delinquency, and to make and execute a deed or deeds, in fee simple, to the purchaser or purchasers of any unseated lands so sold, and the same in open court of common pleas of the proper county, duly to acknowledge; it shall also be the duty of said sheriff or coroner, to take from such purchaser or purchasers, bonds in his own name, with warrants of attorney annexed, for any surplus money that may remain after satisfying and paying the taxes and costs aforesaid, and the same bonds forthwith to file in the office of the prothonotary of the proper county, together with at least one attested copy of the advertisements, which shall so as aforesaid by him have been set up.

Section III. (Section III, P. L.) And be it further enacted by the authority aforesaid, That it shall be the duty of the said county commissioners to file in the prothonotary's office aforesaid, one at least of each of the newspapers in which they shall have published their general notice; which newspaper, so filed, together with the affidavit of at least one of the printers, that the aforesaid notice was published in the usual number of his papers, and the advertisement of the sheriff or coroner, filed as aforesaid, shall at all times there-

after, in any trial or law or in equity, respecting the validity of sales made by virtue of this act, be deemed and taken as sufficient evidence of legal notice having been given of the sales hereby directed to be made; and no action for recovery of said lands shall lie, unless the same be brought within five years after the sale thereof, for taxes as aforesaid: Provided always, that where the owner or owners of such lands sold as aforesaid, shall at the time of such sale be minor or minors, insane, and residing within the United States, five years after such disability is removed, shall be allowed such person or persons, their heirs or legal representatives, to bring their suit or action for recovery of the lands so sold; but where the recovery is effected, in such cases the value of the improvements made on the lands so sold, after the sale thereof, shall be ascertained by the jury trying the action for recovery, and paid by the person or persons recovering the same, before he, she or they shall obtain possession of the lands so recovered.

Section IV. (Section IV, P. L.) And be it further enacted by the authority aforesaid, That the bonds taken by the sheriff or coroner, for surplus monies, and filed as aforesaid, shall, from the date of the deed executed by him as aforesaid, bind as effectually and in like manner as judgments, the lands by him sold, into whose hands or possession soever they may come; and the owners of said lands, at the time of sale, or their heirs, assigns or other legal representatives, may, at any time within five years after such sales, cause actions to be entered on the docket of the said prothonotary, in the name of the sheriff or coroner, for the use of the said owners, their heirs or assigns, or other legal representatives; and if the monies mentioned or contained in such bonds, together with legal interest from the time it is demanded, be not paid within three months after such entry, execution shall issue forthwith for the recovery of the same.

Section V. (Section V, P. L.) And be it further enacted by the authority aforesaid, That sales of unseated lands, for taxes that are now due, or that may hereafter become due thereon, made agreeably to the directions of this act, shall be in law and equity valid and effectual, to all intents and

purposes, to vest in the purchaser or purchasers of lands sold as aforesaid, all the estate and interest therein, that the real owner or owners thereof had at the time of such sale, although the land may not have been taxed or sold in the name of the real owner thereof.

Section VI. (Section VI, P. L.) And be it further enacted by the authority aforesaid, That every tenant who may or shall occupy or possess any lands or tenements, shall be liable to pay all the taxes which during such occupancy or possession may thereon become due and payable; and having so paid such taxes, or any part thereof, it shall be lawful for him, by action of debt or otherwise, to recover said taxes from his landlord, or, at his election, to defalcate the amount thereof in the payment of the rent due to such landlord, unless such defalcation or recovery would impair any contract or agreement between them previously made.

Section VII. (Section VII, P. L.) And be it further enacted by the authority aforesaid, That the twenty-fifth section of the act for raising county rates and levies, passed the eleventh day of April one thousand seven thousand and ninety-nine,⁽¹⁾ and so much of any other act of assembly as is hereby altered or supplied, be and they are hereby repealed; but nothing in this act contained shall be construed to impair or in any wise affect the act, entitled "An act prohibiting the commissioners of the respective counties of this commonwealth from selling, for a limited time, unseated lands for taxes," passed the eighth day of February in the present year.⁽²⁾

Approved April 3, 1804. Recorded in L. B. No. 10, p. 37.

Note (1). Chapter 2095; Statutes at Large, p. 375.

Note (2). Chapter 2427. Supra, this volume, p. 566.

ACTS
OF THE
GENERAL ASSEMBLY OF PENNSYLVANIA.

Passed at a Session which was begun and held at Lancaster on Tuesday, December 4th, 1804, and from thence continued until April 4th, 1805, (inclusive).