

## CHAPTER MDCCCXLII.

## AN ACT TO PROVIDE FOR ASCERTAINING THE ARREARAGES OF TAXES DUE FROM THE RESPECTIVE COUNTIES OF THIS COMMONWEALTH.

Whereas it is expedient with all convenient dispatch to enforce the payment of the arrearages of the public taxes, but in order justly and effectually to do the same, it is necessary previously to ascertain the distributive portions thereof due and owing from the city of Philadelphia and the counties of this commonwealth, respectively, inasmuch as several of the said counties have been divided, and new counties erected, at various periods subsequent to the imposition of the said public taxes. Therefore:

[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 following persons shall be, and they are hereby, appointed commissioners for apportioning and ascertaining the quota of the arrearages of the public taxes due and owing from the city of Philadelphia, and the respective counties of this commonwealth hereinafter named, that is to say, for the city and county of Philadelphia and the county of Montgomery, Henry Drinker, Junior, son of John, John Brown, of the Northern Liberties, and John Mann, of the county of Montgomery; for the counties of Chester and Delaware, William Gibbons, William Tremble, Junior, of Chester county, and Hugh Lloyd; for the counties of Lancaster and Dauphin, Andrew Caldwell, Mathias Young and Alexander Berryhill; for the counties of Northumberland and Luzerne, John Simpson, John Kidd and Lawrence Myers; for the counties of Cumberland, Franklin and Mifflin, John Arthurs, William Elliot, of Fanet township, and Joseph McClelland; for the counties of Bedford and Huntingdon, David Stewart, Thomas Vicory, and Jacob Nagle; and for the counties of Westmoreland, Washington, Fayette and Alle-

gheny, William Jack, Daniel Leet, Samuel King and George Wallace; and a majority of the commissioners appointed in the respective districts above described shall constitute a quorum, to execute and perform the trusts and duties by this act created and required; and each commissioner, before he enters on the business of his appointment, shall take an oath or affirmation that he will faithfully, impartially and diligently, according to his best skill and knowledge, apportion, ascertain and settle the quota of public taxes due and owing from the several places, within the district for which he shall be appointed as aforesaid; and every commissioner shall have and receive a compensation of two dollars, for each and every day that he shall be employed in discharging the duties of his appointment by virtue of this act, which compensation shall be paid on the warrants of the said commissioners, respectively, by the treasurers of the counties in their respective districts, in a ratio corresponding with the quota of public tax charged and chargeable upon such counties, respectively, according to the appointment of the law, commonly called the funding law of Pennsylvania.

[Section II.] (Section II, P. L.) And be it further enacted by the authority aforesaid, That the following persons shall be, and they are hereby, appointed commissioners in each of the following mentioned counties, to ascertain and settle the arrearages of public taxes due and owing from the said counties, respectively, viz., For the county of Bucks, Isaac Watson, Isaac Vanhorn and Thomas Long; for the county of Berks, John Witman, son of Christopher, John Spiker and Peter Feather, Junior; for the county of York, Alexander Russell, George Lewis Leffler and John Campbell, Senior; for the county of Northampton, Jacob Eyerly, Junior, Robert Trail and George Rhoads; and a majority of the commissioners, in the respective counties last mentioned, shall constitute a quorum, to execute and perform, within their respective counties, the trusts and duties by this act created and required; and each of the last mentioned commissioners shall take a like official qualification, and shall be allowed the same compensation for their services, as are prescribed in the case of the commissioners hereinbefore first mentioned.

[Section III.] (Section III, P. L.) And be it further enacted by the authority aforesaid, That the commissioners by this act appointed shall, as soon as may be after their appointments, respectively, proceed to investigate and examine, compare and settle the books, accounts and vouchers of the county commissioners and treasurers, and the duplicates of the ward, district and township collectors, within their respective jurisdictions aforesaid; and the said commissioners shall make just and fair statements of the moneys by such commissioners, treasurers and collectors respectively received, or by them respectively paid and accounted for, by reason of any public state tax assessed, levied and collected, by virtue of any law or laws of this commonwealth enacted since the first day of January, one thousand seven hundred and eighty-one, and also of all and every sum and sums of money still outstanding, due and owing from, and of all exonerations of taxes, and the amount thereof, respectively, by any law or laws allowed to the townships within their respective jurisdictions aforesaid; and the commissioners appointed in pursuance of the first section of this act, having ascertained the arrearages of public state taxes as aforesaid, within their respective jurisdictions, shall further thereupon proceed to ascertain and fix the distributive proportions thereof, which of right ought to be charged upon and paid by the city of Philadelphia, and by the several counties within their respective jurisdictions aforesaid, and they, and also all the other commissioners appointed by this act, shall respectively make and present to the comptroller general, on or before the first Monday of January next, a full and minute report of their respective proceedings in the premises; and the said comptroller general shall, immediately upon receiving such report proceed to compel the delinquent county treasurers to pay to the commonwealth the balance found as aforesaid due, in the same manner as he is directed by law to do in case of a settlement made by him; and the said comptroller general shall report to the legislature, at their next session, the balance so as aforesaid found due, and uncollected, from each township and county.

[Section IV.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That the said commissioners, respec-

tively, 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 proper county, to come before them, as well all such persons as now are or hereafter have been or shall be commissioners, treasurers or collectors of such county, or employed by such commissioners, treasurers or collectors, 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, accounts, vouchers and other papers whatsoever, which they shall respectively desire to inspect and examine, touching the trust and duties by this act to them confided; and all persons appearing as witnesses before the said commissioners, shall be examined upon oath or affirmation, to be administered by some justice of the peace of the proper county, in the presence of the said commissioners; and every person refusing to produce such books, accounts, vouchers and other papers, 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 commissioners, touching the business of their appointment as aforesaid, may be committed, by a warrant under the hand and seal of any justice of the peace of the proper county, to the common gaol thereof, until he or she shall produce such books, accounts, vouchers and other papers, or 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 commissioners, shall be liable to the punishment inflicted upon offenders guilty of perjury in any court of record within this state.

[Section V:] (Section V, P. L.) And be it further enacted by the authority aforesaid, That if from death, resignation or inability to serve, the number of commissioners in any county shall, before the completion of the duties required by this act, be reduced, the county court of common pleas, upon the application of the remaining or surviving commissioners, from time to time, as occasion may require, shall appoint another or others, in the place of him or them deceased, resigned or unable to serve; and every such commissioner so appointed shall, previous

co entering on the business intrusted to him, take an oath or affirmation before some justice of the peace, that he will well and faithfully execute the duties required by this act.

[Section VI.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That this act shall continue in force until the first day of October, in the year of our Lord one thousand seven hundred and ninety-eight, and no longer.

Passed April 17, 1795. Recorded L. B. No. 5, p. 493, etc.  
Supplement passed March 17, 1796, Chapter 1879.

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CHAPTER MDCCCLXIII.

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AN ACT TO AUTHORIZE A DEVIATION IN THE COURSE OF THAT PART OF THE STATE ROAD FROM BEDFORD TO PITTSBURG, WHICH LIES BETWEEN TURTLE CREEK AND PITTSBURG.

Whereas it appears, from the representations of many citizens, that a deviation from the course of that part of the state road from Bedford to Pittsburg, that lies between Turtle Creek and the latter place, would greatly accommodate the inhabitants in the neighborhood thereof, and otherwise be of use and benefit to the public:

And whereas the governor, with a view to obtain information on the subject of the proposed deviation, directed a survey to be made of the courses and distances thereof, which survey being returned on the sixth day of December, one thousand seven hundred and ninety-two, has been examined and approved. Therefore:

[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 said survey heretofore made under the authority of the governor, for ascertaining the courses and distances of a proposed deviation in that part of the state road from Bedford to Pittsburg, which lies between Turtle Creek and Pittsburg, shall be delivered to the secretary of the common-