

STATE DEBT REDUCED - PENNSYLVANIA CANAL AND RAILROAD COMPANY INCORPORATED

Act of Apr. 29, 1844, P.L. 486, No. 318

Cl. 53

AN ACT

To reduce the state debt, and to incorporate the Pennsylvania canal and railroad company.

Section 41. Lands on which personal property cannot be found may be sold for taxes two years due

All real estate within this Commonwealth, on which personal property cannot be found sufficient to pay the taxes assessed thereon, and where the owner or owners thereof neglect or refuse to pay the said taxes, the collectors of the townships in which said lands lie shall return the same to the commissioners of the several counties; and the said lands shall be sold as unseated lands are now sold, in satisfaction of the taxes due by the said owner or owners: Provided, That no sale shall be made of such lands for the purpose aforesaid, until the owner or owners thereof shall have refused or neglected to pay the taxes aforesaid for the space of two years. 1844, April 29, P.L. 486, Sec. 41.

Section 42. Treasurers to deduct tax from interest

It shall be the duty of the treasurer of each county, incorporated city, district and borough of this Commonwealth, on the payment of any dividend or interest, to any holder or agent claiming the same, on any scrip, bond or certificate of indebtedness issued by said incorporated city, district and borough aforesaid, to assess the tax herein made and provided for State purposes, upon the nominal value of each and every said evidence of debt; said tax to be deducted by the said treasurer, on the payment of any interest or dividend aforesaid, and the same shall be held by him, until paid over to the State Treasurer; and the said treasurers shall be subject to the same penalties and liabilities now prescribed by existing laws in relation to taxes on bank dividends. 1844, April 29, P.L. 486, Sec. 42.

Section 47. Neglect of board not to invalidate State taxes

The refusal or neglect of any or all of the members of county boards of revision to be sworn or affirmed, or to discharge the duties of such board, shall not be construed so as to invalidate or hinder the collection of State taxes imposed by this or any other act. 1844, April 29, P.L. 486, Sec. 47.