AN ACT

To promote the more certain and equal assessment of taxes, in Philadelphia.

Section 2. Records and plans of city lots to be kept The chief engineer and surveyor of the City of Philadelphia, under an ordinance and appropriation by the councils thereof, shall cause to be made books of plans of the said city, divided into sections, so far as the streets of the said city are or shall be laid out, which shall show the situation and dimensions of each property therein, with the city numbers thereof, and who are the owners, with such succession of blank columns as will permit the names of future owners to be entered therein, with the dates of transfer, and with index for recording such names alphabetically. And the person or persons who shall be employed to perform such duty shall have access to all plans of survey in the offices of any surveyor of the said city, to all books in the recorder of deeds' office, and all records of the courts, and in the register's office, and may take copies or extracts thereof without any charge therefor. 1865, March 14, P.L. 320, Sec. 2.

Section 3. Custody of records

The original books, when made, shall be kept in the fireproof of the department of surveys of the said city, and a duplicate set thereof shall be placed, by the chief engineer and surveyor, in the office of the city commissioners, and be there safely preserved in the fire-proof and the said chief engineer and surveyor shall keep up the books in his office, so as to show at all times who are the owners of the lots on the plans, and before the annual meeting of the board of revision, for revising the valuations for taxation, shall cause the books in the commissioners' office to be brought up to that time; and such books shall be kept in such manner as not to destroy the evidence of the ownerships at any previous time, but by additions which will show the subdivisions of property, and the owners thereof, as transmissions of title may take place. And the said chief engineer and surveyor may furnish copies of the said books, or parts thereof, for such price as may be fixed by councils, for the use of the city; and his certificate shall be received in evidence, as and for such proof as the assessment books would be; and lithographed copies of the said books may be multiplied and sold for the profit of the said city. 1865, March 14, P.L. 320, Sec. 3.

Section 4. Conveyances to be registered

To enable the chief engineer and surveyor of the city to keep up the said books of plans, it shall be the duty of every seller and buyer of ground, upon the planned plot of the City of Philadelphia, to make report to him of every conveyance made, with the precise dimensions and locality of the premises, and so doing, the same shall be received without charge, and noted on

the deed of conveyance by the assistant of the said chief engineer and surveyor. But if said seller and buyer shall both omit said duty, the recorder of deeds of the said County of Philadelphia shall not admit the deed of conveyance to record in his office, without charging fifteen cents for each lot described therein; and it shall then be his duty to furnish the proper description of such lot or lots, with the date of conveyance, and names of grantor or grantee, within one month, into the office of the department of surveys, under the penalty of one dollar for each omission, to be recovered as penalties for taking unlawful fees are recovered, for the use of the said city. And it shall be the duty of every purchaser of houses and lands, at judicial sales, and of every one to whom an allotment in partition shall have been made, and of every devisee by will, to make return to the chief engineer and surveyor, of the purchase he has made, or allotment he has received, and of all devises made to him by will, with descriptions as aforesaid, which the said chief engineer and surveyor shall receive without charge. But if he shall not have done so, simultaneously with the completion of his purchase, or on partition perfected, or if, on probate of any will, the devisee shall not have done so, as to any houses or lands in the said city, purchased, allotted or devised, it shall be the duty of the clerk or prothonotary of the proper court, under whose authority such judgment or partition shall have been made, and for the register of wills, to furnish such descriptions, as are above required of the recorder of deeds, so far as the wills to be proved in his office shall enable him to do so, for the like charge, and under the same penalty; and the clerk or prothonotary and register may make such charge against such purchaser or party taking in partition, or devisee, on delivery of the deed, certifying proceedings in partition, or granting probate of the will, and that whether the same be in trust, or for any estate for life only, or otherwise, unless the party interested shall produce to him or them, the certificate of the chief engineer and surveyor, that such duty has been performed. 1865, March 14, P.L. 320, Sec. 4.

Section 5. On neglect to register conveyances, both parties to be liable for taxes

If neither the seller nor buyer, devisee, or heir or other party, who has acquired title to houses and lands, in the said city, shall have furnished the description of the property, sold as aforesaid, both he, who may have parted with, and he who acquired title, shall be liable for the taxes thereafter assessed thereon, without right of reclamation, or contribution therefor, either against the other, and if the lands, or houses sold, be afterwards sold for taxes, thereafter accrued as a lien by record before said duty shall have been performed, the purchaser shall acquire title, as now he may by law within the County of Philadelphia, but if the said duty of making the return, as required by this act, shall have been discharged by the party, who shall have acquired title, in whatsoever manner, before the tax accrued, as a lien of record, for which the same shall have been sold, the purchaser, at the tax sale, shall not acquire the title of such person, who shall have performed said duty, or of his heirs, or assigns, unless the sale shall have been made, in the name of such owner, after service of process upon him, as in case of suit by summons. 1865, March 14, P.L. 320, Sec. 5.

Section 6. Penalty for neglecting to report conveyances And should the chief engineer and surveyor apprehend that conveyances or devises, or descents of houses or lands shall have taken place, without being reported to him, he shall cause search to be made therefor, and perfect his books of plans; and every person found delinquent for six months after acquiring title as aforesaid in making report as aforesaid, shall be liable to a fine of five dollars, to be recovered by the said chief engineer and surveyor, in the name of the city, as debts of that amount are by law recoverable. 1865, March 14, P.L. 320, Sec. 6.

Section 7. Preservation of reports

The chief engineer and surveyor shall preserve on file, arranged alphabetically and according to date, all reports made to him of descriptions of houses and lands, and for twenty-five cents, shall give his certificate, at the foot of a duplicate of the description or descriptions, that report has been made into his office of the description of the designated property or properties, when a duplicate of descriptions shall be produced to him, with the certificate written ou t for his signature; and his certificate shall be evidence for the receiver of it, and any clerk, prothonotary and register, and all others, that this law has been complied with. 1865, March 14, P.L. 320, Sec. 7.

Section 9. Owners to make returns

It shall be the duty of all owners of houses and lots to furnish, forthwith, descriptions of their property, to the chief engineer and surveyor, to aid him in making up the books of plans; and whensoever such descriptions shall have been so furnished, and the certificate of the chief engineer and surveyor shall be received, no property, so returned, shall be subject to sale for taxes, thereafter to accrue, as a lien of record thereon, except in the name of the owner, as returned, and after recovery, by suit, and service of the writ on him, made as in case of summons, and all such returns shall be arranged and filed alphabetically. 1865, March 14, P.L. 320, Sec. 9.