

warehouse or other place where he or they may suspect any of the liquors, goods or things aforesaid to be hid or concealed, and to call to his or their assistance any constable or constables of the town or place (who are hereby required to give their assistance) and in case of resistance to break open any such house, shop, cellar, warehouse or other place, having first obtained a warrant from any one of the justices of the peace of the county (who are hereby empowered and required to grant such warrants), and to seize, remove and carry away all such wines, rum or other liquors, or goods as aforesaid, that shall be found concealed contrary to the true intent and meaning of this act, and that shall not be proved to have paid or secured the respective duties herein mentioned and expressed, any law or act to the contrary in anywise notwithstanding.

[Section VIII.] And be it further enacted, That this present act, with the alterations and explanations therein now made, shall continue in force for two years after the publication thereof, and that the former act for granting an impost, &c., made and passed the last sessions [sic] of general assembly for this province and territories, shall till the said publication hereof continue in full force, power and virtue.

Passed November 27, 1700; expired; considered by the Queen in Council February 7, 1705-6, and not acted upon. See Appendix I, Section II, and the Act of Assembly, passed January 12, 1705-6, Chapter 164.

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## CHAPTER LXXXVI.

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AN ACT FOR THE RAISING OF ONE PENNY PER POUND AND SIX SHILLINGS PER HEAD FOR SUPPORT OF THE GOVERNMENT AND PAYMENT OF DEBTS AND DEFRAYING THE NECESSARY CHARGES THEREOF.

Whereas there was an act made at an assembly held the tenth day of the Third month, one thousand six hundred and ninety-nine, entitled "The law for raising one penny per pound and six shillings per head for support of the government and the payment of debts and defraying of the necessary charges

thereof," which money so to be raised by the said act was to have been paid to James Fox of Philadelphia, merchant; but this Assembly being informed that several counties within this government have neglected either to assess or collect the same, and that other counties have assessed and collected all or most part of the said tax, and the said James Fox dying before the same became payable according to the direction of the said act, and no other as yet appointed treasurer in his stead, the money remains some part in the collectors' hands, some uncollected, and in some counties not as yet rated or assessed: and to the end that the said tax may be assessed, collected, paid and completed and the just debts of the province paid:

[Section I.] Be it therefore enacted by the Proprietary and Governor, by and with the advice and consent of the freemen of this Province and Territories in General Assembly met, and by the authority of the same, That all and every person and persons within this government having any real or personal estate, either in their own possession or in the possession of others in trust for them, over and besides the household goods and implements they use, shall yield and pay to the use aforesaid after the rate of one penny per pound clear value of such estates, excepting such persons as have already paid the respective sums according to the said assessments already made as aforesaid.

[Section II.] And be it further enacted by the authority aforesaid, That all housekeepers within this province and territories shall be assessed and pay after the rate of one penny per pound for their clear estates (excepting as afore excepted), and that all males within this province and territories who, at the making of this act, have been out of their servitude for the space of six months and shall be above the age of twenty-one years, being worth seventy-two pounds or upwards, shall be assessed and pay after the rate of one penny per pound clear estate as aforesaid, and that such of the males only as be not worth seventy-two pounds shall pay six shillings per head, except those as have adready paid as aforesaid.

Provided always, That the proprietary and his deputy in government shall not be assessed by virtue of this act.

[Section III.] And be it further enacted by the authority aforesaid, That for the effectual putting this act in execution the respective justices or any three of them within the respective counties shall call to their assistance four or more of the most substantial freeholders as they shall see meet, and that they or the major part of them shall, within two months next after publication of this present act, meet together in their respective counties, and by warrant from some of the said justices of the proper counties where the assessment is not already made, to cause the constables within the said county to bring in certificates in writing of the names of every person residing within the limits of those places they shall be charged with, and of the substances of every of them who are to be rated by this act; which said constables shall be allowed by the collectors three pence per pound for their trouble therein, which said assessors are hereby enjoined to ascertain and inform themselves by all lawful means they can, of the true value of the clear estates both real and personal within those counties and limits with which they shall be charged respectively, and being thereof ascertained they are to assess themselves and others for and in respect of the said estates according to the rates aforementioned; and thereupon the said assessors shall cause the respective clerks of the counties to draw out lists and fair duplicates of the said assessments where not already done as aforesaid, to be signed by the said assessors, for which the said clerks shall be allowed twenty shillings respectively out of the said assessments, and the said assessors shall appoint the sheriff or such other person of the respective counties as they shall see meet to be collectors of the said rate, for which service the said assessors shall be paid and allowed by the collectors six pence per pound out of the said assessment.

[Section IV.] And be it further enacted by the authority aforesaid, That the said money so as aforesaid levied or to be levied shall be paid at Philadelphia by the respective collectors on or before the first day of the Second month next ensuing (danger and casualties excepted) unto Samuel Carpenter, of Philadelphia, merchant. But in case of mortality it shall be lawful for the governor and council to appoint some other per-

son to be treasurer, whose receipts shall be sufficient discharges to such collectors; which said collectors, for the collecting the said sums, shall retain in their hands respectively for every twenty shillings by them paid as aforesaid, the sum of one shilling, with all reasonable charges as shall appear to be due for portage of money or other pay by them collected by virtue of this act, as a reward for their pains; a fair and true account of which said assessment shall be rendered by the said treasurer, with the names and several values of the respective estates with the real sums levied by this act or the aforesaid act, and also of the money and goods by him received and disbursed by virtue thereof to the governor and council, and by the council to the assembly; which said treasurer or treasurers, for their care and trouble therein, shall retain in his or their hands for every twenty shillings received and paid as aforesaid, the sum of six pence.

[Section V.] And be it further enacted by the authority aforesaid, That if any of the said justices, assessors, clerks or treasurers shall refuse or neglect their respective duties in the premises and be duly convicted thereof, [he or they] shall be fined by the governor and council in any sum not exceeding five pounds, for such uses as the governor and council shall direct; and the governor and council are hereby empowered to appoint such other assessors and officers for the assessing and collecting the same from time to time until the same be fully levied as they shall think fit.

[Section VI.] And be it further enacted by the authority aforesaid, That if any person or persons whatsoever within this government who have been or shall be assessed or rated in any sum or sums of money by this or the former act to be levied, shall deny, refuse or delay to pay the same, that then it shall and may be lawful for any such collector, by virtue of a warrant under the hand and seal of any justice of the peace of the county where such offender shall reside, who by virtue of this act are required to grant such warrants, and [sic] to levy the same by distress and sale of such person's or persons' goods and chattels, returning the overplus (if any be), to the owners.

after the sum assessed and distrained for, with all reasonable charges, are [sic] deducted.

Provided always, That if any person certified, assessed or rated for or in respect of any estate for which by this act he or they is or may be rated, do find him or themselves aggrieved at such rating and shall, within a reasonable time before the same rate becomes payable, make complaint to the assessor who signed and allowed the said rate, which said assessors shall appoint a convenient time for such complaint made, and there particularly hear and examine the persons complaining or any other having the value of the complainants' estate real and personal, and [sic] thereupon the said assessors shall abate, defalk or confirm the said assessments according as the complainants shall appear to be worth, either by the parties' own attest or proof of others.

Provided also, That the several collectors shall gather and receive the respective sums assessed as aforesaid in current money of this province, or for want thereof in good merchantable country produce at the current market price according to the laws of this government, at such convenient landing-places in each county as the said assessors shall appoint.

[Section VII.] And be it further enacted by the authority aforesaid, That if any person be sued for anything done in pursuance of this or the former act, such person so sued may plead the general issue and give this act and special matter in evidence, and if the plaintiff or prosecutor shall be cast, the defendant shall recover treble charges.

Provided always, That none shall be punished by virtue of this act for any neglect or miscarriage in the execution thereof but within one year after such offense done or committed.

Passed November 27, 1700; allowed to become a law by lapse of time, in accordance with the proprietary charter, having been considered by the Queen in Council, February 7, 1705-6, and not acted upon. See Appendix I, Section II, and the Act of Assembly, passed January 12, 1705-6, Chapter 161.