

CHAPTER CLXIV.

AN ACT FOR RAISING A SUPPLY OF TWO PENCE HALFPENNY PER POUND AND TEN SHILLINGS PER HEAD, ALSO FOR GRANTING AN IMPOST AND LAYING AN EXCISE ON SUNDRY LIQUORS AND NEGROES IMPORTED INTO THIS PROVINCE FOR THE SUPPORT OF GOVERNMENT AND DEFRAYING THE NECESSARY PUBLIC CHARGES IN THE ADMINISTRATION THEREOF.

Whereas King Charles the Second by his royal letters patent was graciously pleased to grant unto our Proprietary and Governor not only the soil of this province of Pennsylvania, but also diverse great privileges and immunities with full powers for the well governing the same, which by the providence of God, the favor and royal justice of our gracious Queen and continued care of our proprietary, is still confirmed to the great satisfaction, safety and interest of the inhabitants in general, the consideration whereof requires all due and grateful returns (from those for whose benefit and behoof government so much is) by a suitable provision to support the same with all its exigencies under the present administration, and as a testimony thereof, and of the people's ready concurrence and hearty goodwill thereunto:

[Section I.] Be it enacted by John Evans, Esquire, by the Queen's royal approbation Lieutenant-Governor under William Penn, Esquire, absolute Proprietary and Governor-in-Chief of the Province of Pennsylvania and Territories, by and with the advice and consent of the freemen of the said Province in General Assembly met, and by the authority of the same, That there shall be levied and raised for the uses hereinafter mentioned the several sums, payments and imposts following: (That is to say) there shall be levied and raised upon all estates in this province both real and personal (the estate of the proprietary, his children and lieutenant-governor only excepted) and shall be paid by the owners or possessors thereof, two pence halfpenny for every pound clear value of such estates over and besides household goods and implements of use; except such as do not amount to thirty pounds in value. And all freemen

above the age of twenty-one years, who have been out of their apprenticeships six months before the time of assessment, not worth thirty pounds, shall pay ten shillings per head, all which shall be assessed and levied as by this act is directed, to wit, the justices hereinafter named in each respective county: (That is to say) for Philadelphia city and county, Samuel Finney, Rowland Ellis, Samuel Richardson, Edward Shippen and William Carter; for Bucks county, John Swift, Joseph Kirkbride, Tobias Dymock and William Paxson; for Chester county, Jasper Yeates, Caleb Pusey, Philip Roman [Romans] and Jonathan Hayes; or any three of them in each respective county shall, within one month after publication hereof, call or take to their assistance four or more of the assessors of each county: which said justices and assessors shall, by warrant under some of their hands drawn by the clerk, require and cause all and every the constables to return and bring unto them at some certain place and time, to be by the said justices and assessors appointed, exact lists in writing of the names of all persons inhabiting or residing, and accounts of every estate lying and being within their respective districts; by which the justices aforesaid upon the attestation they have taken, and the said assessors upon an attestation which the said justices or some of them shall and are hereby empowered to administer to them for that purpose, shall assess every person and estate as aforesaid within their respective county, according to the clear value of such estates as far as they can by all lawful means inform themselves of the same, at the rates of two pence halfpenny per pound as aforesaid; of which assessments the respective county clerks by order of the justices shall forthwith draw out fair duplicates, which shall be signed by the justices and assessors aforesaid or the majority of them, and be by them delivered to the sheriff of the county or such other person as they shall think fit to appoint; who shall give security to the proprietary, if required, for the just discharge of their trust, and shall then forthwith collect and levy the several rates and assessments aforesaid upon all and every the inhabitants within their respective counties so assessed, in ready money or good merchantable wheat at four shillings per bushel which

unto the payer seems best to be delivered at such convenient time and place as the assessors shall appoint or as the collector and payer shall agree; and upon receipt thereof shall, upon or before the first day of the Third month next, pay the same to Samuel Carpenter at Philadelphia, who is hereby appointed public treasurer for this province; or in case of his death or removal, to such other person as shall be appointed by the assembly for the time being; but if no assembly be sitting, then to such person as the governor and council shall appoint to supply that place until the next meeting of assembly: which treasurers shall give sufficient security for the discharge of their trust, and their receipts shall be a sufficient discharge to the collectors respectively.

[Section II.] And be it further enacted by the authority aforesaid, That in case any person rated or assessed by this act as aforesaid shall refuse or delay to pay their respective sum or sums for which they or their lands or estates were assessed as aforesaid, the collector shall, by virtue of a warrant first had and obtained from one or more justices of the peace of that county, which warrants all justices are hereby empowered and required to grant, forthwith to [*sic*] levy the said sum or value thereof by distress and sale of such persons goods; and if no visible estate can be found to make distress upon, then the person assessed shall be taken in execution, and remain prisoner until he shall answer the same together with such other sums as such person is assessed by virtue of this act in any other county. And each respective warrant issued in pursuance of this act and empowering to make distress, shall extend and be in force against the person assessed, if to be found in any part of this province, as well without the county for which he is assessed as within the same; and upon such distress and sale of goods as aforesaid, the overplus (if any be) shall be returned to the owner (all necessary charges being first deducted).

Provided always, That if upon such rating or assessment made as aforesaid any person shall find him or herself aggrieved or overrated, such person may apply to the assessors on the same day six weeks after they shall begin to lay the assessments. And to the end all persons concerned may know what

their particular assessments amount to, the respective collectors shall, within five weeks after they shall receive such duplicates as aforesaid, acquaint every person assessed in their respective limits or counties what their particular assessments amount to, making demands for the same, as also acquaint them when the assessors according to this act are to meet to hear the complaints of any who may find themselves aggrieved by such assessment. And the said collectors shall fully complete and finish the collecting such assessment in their respective counties as this law appoints and directs; and the said assessors are hereby required to meet accordingly, and strictly examining such persons upon their solemn attestations or upon proof of others, shall have power to diminish or add to such persons rate or assessment as they shall see occasion. And the collectors shall, before payment made by him [*sic*] to the treasurer, pay to each constable respectively three pence for every pound assessed and collected within his district; and to the justices and assessors, six pence for every pound, to be divided amongst them; and to the clerk of Philadelphia county, forty shillings; and to the clerks of Bucks and Chester, twenty-five shillings each for their whole trouble of making out the duplicates and warrants; and shall reserve to themselves one shilling for every pound by them collected.

[Section III.] And be it further enacted, That in case any justice of the peace, assessor, constable or clerk shall neglect or refuse to do their duty as required by this act they and each of them shall be fined by the governor and council, either upon complaint made or other information and proof, in any sum not exceeding ten pounds for the support of government, to be levied by distress and sale of goods by a warrant from the governor. And in case any sheriff or collector shall neglect to do his duty herein he shall be fined in any sum not exceeding twenty pounds to be recovered for the uses so as aforesaid: and upon neglect, death, removal or other incapacity of any collector or other officer, the governor and council shall from time to time have power to appoint others to succeed in their place till such time as the said rates and assessments are fully levied all which officers so appointed by the governor and council shall be liable to the same penalties as aforesaid.

[Section IV.] And be it further enacted, That in case any person shall be sued for anything done in pursuance of this act such person so sued may plead the general issue and give this act and special matter in evidence, and if the plaintiff be cast the defendant shall recover treble damages.

Provided also, That none shall be punished for neglect in the execution of this act except he or they be prosecuted within a year after such offense committed.

[Section V.] And be it further enacted by the authority aforesaid, That there shall be throughout this province levied, collected and paid for the space of three years next ensuing after the first day of the Twelfth month next called February for the uses hereinafter mentioned, the several duties and imposts herein expressed in manner and form following: (That is to say) for every pipe of wine imported into this province and not directly from the place of growth, except wines from the kingdom of England, there shall be paid by the importer four pounds current money and so proportionably for greater or lesser quantities and for all rum, brandy or other spirits imported, except rum directly from the West India Islands and brandy from England, shall be paid nine pence for every gallon and except such wines as shall be brought in from the counties of Newcastle, Kent and Sussex upon Delaware, or from that division of New Jersey formerly called West Jersey, which were imported thither directly from the place of growth in vessels which are wholly and truly owned by the inhabitants of this government, and except such rum as is imported thither directly from the West India Islands in vessels owned as aforesaid to be proved by the importer of such wines or rum into this province And for every pipe of wine imported from the place of growth directly or by way of the counties of Newcastle, Kent and Sussex or Jersey aforesaid in vessels so owned as aforesaid shall be paid twenty shillings and so proportionably for other quantities except such wines only as shall be brought into this province from the place of growth upon the next return of such vessels so owned as aforesaid which are now actually out upon the said wine voyage: and for every pipe of wine imported from the place of growth directly or by way of the coun-

ties of Newcastle, Kent and Sussex or Jersey aforesaid in vessels that are not owned as aforesaid shall be paid forty shillings and so proportionably for other quantities: and for every barrel of cider imported into this province other than shall be truly the growth of the said lower counties or of West Jersey aforesaid shall be paid five shillings and so proportionably for other quantities. And for every pound of butter and cheese other than what is the produce of the said counties or of West Jersey shall be paid two pence (butter and cheese imported directly from England or Ireland excepted). And for every negro slave or servant imported into this province, other than such as for the space of two years next preceding the publication hereof have resided and been servants in some of the counties or Jersey aforesaid, shall be paid forty shillings per head. And in case any of the said wines, rum, brandy or other spirits, cider, negroes, butter and cheese shall be within six months after the importation again exported out of this province into any other colony or place, the counties of Newcastle, Kent and Sussex and Province of New Jersey aforesaid only excepted, if by good and sufficient evidence, it shall appear that the duties aforesaid respectively due for the same at importation were well and truly paid, then the merchant or exporter shall and may draw back of the said duties one moiety, he first giving sufficient security that the said goods or negroes shall not be again put on shore or expended in any part or place of this province, lower counties or Jersey aforesaid, and that the said goods shall be put on board in order to be exported unless they shall be carried overland to Maryland. All which several duties by this act laid and charged upon all and every the said wines, brandy, rum, spirits, butter, cheese, cider and negroes as aforesaid shall be paid by the merchant or merchants, importer or importers of the same respectively in ready money upon his or their entry or entries made of the things aforesaid and of the landing thereof, or be secured to be paid within one month after at farthest to such officer or officers as shall from time to time be appointed by the governor for receiving and collecting the same, which said officers shall be attested and give good security for the just discharge of their trust herein. And when

such goods and merchandises are entered and paid for or secured as aforesaid the officer shall give a permit gratis under his hand for landing the same at the time such entry is made and duly secured as aforesaid.

Provided always, That after a true gauge of liquors that by this act pay the duties before mentioned ten per cent shall be allowed for leakage.

[Section VI.] And be it further enacted, That if any wine, brandy, rum, cider, butter, cheese, negro or negroes liable by this act to pay any of the duties aforesaid shall at any time hereafter within the term of three years aforesaid be unshipped or put into any house, warehouse or cellar the respective duties hereinbefore mentioned not being paid or secured as aforesaid to the officer appointed and a permit had and obtained for the landing or unloading of the same, all such wine, brandy, rum, and other spirits, cider, butter, cheese, negro or negroes shall be entirely forfeited, one-half to the proprietary and governor for the support of government and the other half to him or them who will seize or sue for the same in any of the county courts of this province.

And for the more effectually putting this act in execution and preventing of frauds:

[Section VII.] Be it further enacted, That all and every officer and officers concerned in collecting the duties hereinbefore mentioned shall have full power and authority by virtue hereof to go on board all vessels, great and small, coming to this province or anchoring at or in any the ports, members or creeks thereof and is hereby empowered if he see cause to call to his assistance the sheriff of the county or his deputy and there search the vessels or examine the masters, sailors or boatmen as he or they shall think fit concerning the lading of such vessels. And in case any vessel arriving at any port, member, creek or landing-place in this province with any of the aforesaid goods on board for which the duties above mentioned or any of them ought to be paid and there remain for the space of twenty-four hours and the master under pretense of going to some other port or under any other pretense whatsoever shall not make an entry of the said goods with the officer aforesaid

within that time, the said master shall give sufficient security to the said officer that he shall not land any of the said goods in this province without a permit first had and obtained from the aforesaid officer for so doing. And a waiter shall be forthwith put on board every such vessel and shall be maintained at the charge of the said vessel. And in case any of the said goods or negroes shall be unloaded or landed from on board the said vessel privately or without a permit as aforesaid, such master shall forfeit his security or if no security be given double the sum that the said duties shall amount to and the afore-mentioned officer and officers shall further have power to enter into and upon opposition or refusal of the persons concerned with the assistance of a constable to break into any warehouse, storehouse, cellar or other place where any of the said goods, negro or negroes may be suspected to be concealed and there seize any of the afore-mentioned goods that he may reasonably suspect not to have paid the duties herein mentioned and that ought to pay the same, unless the owner, renter or possessor of the place where such goods are found or the owner of the said goods shall prove that they are not such goods as are subject to the duties aforesaid or that the duty hath been truly paid or secured to be paid for them. And the said goods so seized shall be secured by the officer until the next county court where the same shall be tried.

[Section VIII.] And be it further enacted by the authority aforesaid, That for all wine, brandy, rum or other spirits under the quantity of five gallons sold and delivered all at one time and to one person there shall be paid for the same six pence for every gallon to the uses herein expressed. And all persons whoshall within the term of three years aforesaid sell or dispose of any wine, brandy or other spirits, mixed or unmixed under the quantity of five gallons delivered as aforesaid shall first give sufficient security that they will render a true and just account of all such liquors as aforesaid on the first day of the Twelfth month called February next which they shall have in their possession or that shall in anywise belong to them or that for the space of three years next ensuing after the said day they shall purchase or procure to themselves or by any means di-

rectly or indirectly own or have in their possession and that they will further render a just and true account of what quantities, parts or portions of such wine, rum, brandy and other spirits aforesaid as they shall sell or dispose of by the quantity of five gallons or upwards to any one person delivered at one time: which accounts shall be rendered to the officer hereinafter mentioned to be appointed for that purpose once in every three, six or twelve months as the said officer shall see cause, upon the attestation of the person concerned if required, which the said officer is hereby empowered to require upon examining and stating the said accounts. And for every gallon of such wine, rum, brandy or other spirits, deducting and allowing to the seller twenty per cent for every hundred for leakage and wastage, as such person has owned or possessed more than shall appear to have been sold by the quantity of five gallons or upwards at once or shall at the time or accounting remain unsold shall be paid the rate of six pence as aforesaid.

Provided always, That a further allowance shall be made upon the starting or bursting of any cask so that the liquor contained be lost thereby.

[Section IX.] And be it further enacted by the authority aforesaid, That no person whatsoever in this province shall utter or sell any wine under the quantity of a gallon to be delivered at one time and to one person, nor any rum, brandy or other spirits to be drunk in or about the seller's house, garden or other place belonging to him, but such as have a license for the same under the governor's hand and seal of the province upon the pain of forfeiting for the first and every other offense after conviction forty shillings; and for the next offense after conviction four pounds and for the third and every offense after ten pounds, one half to the proprietor and governor for the support of government and the other half to him or them that shall discover or sue for the same, the penalty for the first and every offense not exceeding forty shillings to be recovered by distress and sale of the offender's goods by warrant under the hand and seal of one or more of the justices in the respective counties who are hereby empowered and required to issue their warrants upon proof made by one or more credible witnesses, and every pen-

alty exceeding forty shillings to be recovered in any court of record within this province by bill, plaint or otherwise, wherein no essoin, protection or wager of law shall be granted. And any person who shall sell any wine, rum, brandy or other spirits under the quantity of five gallons at one time and to one person and shall not give security as aforesaid and obtain a permit from the governor's officer for so doing shall forfeit for every offense forty shillings to the use aforesaid to be recovered by warrant from any justice of the peace as aforesaid.

[Section X.] And be it further enacted, That it shall and may be lawful for the governor to appoint so many officers as he shall with the advice of the treasurer see needful to collect and receive the several sums hereby to be raised by excise upon the liquors aforesaid, which officers shall be attested and give good security for the just discharges of their trust herein. And the said officer or officers are hereby empowered and required to examine any person whatsoever in any matter or thing relating to the premises as often as to him may seem necessary and to search any cellar, room, house or place suspected and gauge or note the quantity of liquors contained in any cask. And in case of resistance shall and may command any constable to his assistance and thereby or in his presence to break open locks and doors.

[Section XI.] And be it further enacted by the authority aforesaid, That all and every the officers hereinbefore mentioned to be appointed for the several services and trust as well for the collecting the duty or impost intended to be levied and raised by this act as also the excises meant to be raised on liquors retailed as aforesaid shall pay in the several sums by them received and collected and render just and true accounts from time to time as he shall require unto the public treasurer for this province before named at Philadelphia. And the said treasurer or his successor for the time being, his receipts only shall be sufficient discharges for the said officers respectively, for which the said officers and collectors shall have one shilling per pound for all sums of money received on account of the impost and two shillings per pound for the excise; and the treasurer in this as in the case of poundage and head-money twelve pence per pound.

[Section XII.] And be it further enacted by the authority aforesaid, That all and every the sums of money and sum total of the whole value raised or intended to be raised by this act either by assessments for raising the tax of poundage or poll-money, imposts on sundry commodities for three years herein enumerated, or excise on liquors retailed within the time as aforesaid, shall be and are by this act assigned and appropriated to the support of government and defraying the necessary public charges and exigencies thereof in such proportion as is hereinafter expressed and set down, which sums shall be paid by the public treasurer aforesaid in manner following: (That is to say) eight hundred pounds current money out of the first collections remitted to his hands of the tax of poundage and poll-money aforesaid shall be allowed unto the proprietary and governor William Penn, and be paid to the lieutenant-governor for the support of government and the administration thereof. And without any further order or directions from the Assembly for the time being shall by virtue of this act to the uses aforesaid pay one moiety or half of the whole and every several sums of money by him received from the respective officers appointed to collect and gather the imposts and excises before mentioned, from time to time, as the same shall come to his hands and the other moiety or half of the impost and excise money by him received within the whole term of three years as aforesaid as also the remainder of the money by him received on account of the tax of poundage and poll-money shall remain in his hands and be paid for discharge of the public debts that are or shall be incumbent on this province at the rising of this present session of assembly, and such other debts as shall be contracted for the immediate service of the House of Representatives while sitting, as the payment of their own officers, which debts shall be first allowed by vote of the said House for the time being and be paid by the said treasurer upon a warrant for the same under the Speaker's hand directed to him which shall be his sufficient discharge, as also for such other public uses as the governor and assembly shall hereafter think fit to order and appoint, or such uses as are by them already appointed.

[Section XIII.] And be it further enacted by the authority aforesaid, That for every license granted by the governor to any public housekeeper to sell wine and beer within the city limits of Philadelphia, he shall receive forty shillings and no more, and for every license granted to keep public house (to the intent aforesaid) in any other part of this province but twenty shillings. And the secretary shall have for drawing the said license and bond ten shillings and no more. And the governor's officer in each county appointed to grant permits and take security for private persons retailing strong liquors without doors shall for every permit and bond receive six shillings and no more.

Passed January 12, 1705-6. Allowed to become a law by lapse of time in accordance with the proprietary charter, having been considered by the Queen in Council, October 24, 1709, and not acted upon. See Appendix II, Sections II, III and IX. Expired. See Chapters 172, 179, 180 and 181 passed February 23, 1710-11.

CHAPTER CLXV.

AN ACT TO ASSURE, GRANT AND CONVEY UNTO RALPH FISHBOURN OF CHESTER, IN THE COUNTY OF CHESTER, GENTLEMAN, ONE MESSAGE, COTTAGE, HOUSE OR TENEMENT AND LOT OF LAND THEREUNTO BELONGING, SITUATE IN CHESTER IN THE COUNTY OF CHESTER AFORESAID COMMONLY KNOWN BY THE NAME OF THE OLD COURT-HOUSE, TO HOLD TO THE SAID RALPH FISHBOURN, HIS HEIRS AND ASSIGNS FOREVER.

Whereas by an act of general assembly of the province of Pennsylvania and territories held at Philadelphia in the said province the tenth day of May in the ninth year of the reign of King William the Third of England, etc., and in the year of our Lord one thousand six hundred and ninety-seven, first reciting, that whereas the inhabitants of the county of Chester having built a new court-house the justices with the consent and approbation of the grand jury did sell their old court-house unto John Simcock for the discharging of a certain debt due to him from the said county and in order to give him an assurance for the same it was enacted that the said justices then in commission for the said county of Chester or any three of them should