[Section II.] And be it further enacted by the authority aforesaid. That for ending and deciding all differences and controversies which shall or may arise about party walls already built, or to be built in the said city, upon complaint made to any one alderman, he shall forthwith send for the regulators aforesaid, who shall go upon the spot, view the premises, measure the building, and compute the value thereof, and then by an impartial judgment, shall mediate an agreement between the parties differing; but if their endeavors prove ineffectual, the party grieved may appeal to the mayor and court of aldermen, who shall send for the other person or parties concerned, and after a full hearing of both sides, may affirm or reverse the same. And if after such sentence given either person or party shall refuse compliance therewith, then and in such case the aggrieved party or person may sue for and recover, in any court of record in this province, such sum so allowed, or damages awarded by the mayor and court of aldermen, the same to appear by transcript from the record of the said court, which shall be definitive in all such cases, any law, usage or custom to the contrary in anywise notwithstanding.

Passed February 28, 1710-11. Repealed by the Queen in Council, February 20, 1713-14. See Appendix III, Section II, and the Act of Assembly passed February 24, 1720-21, Chapter 242.

## CHAPTER CLXXIX.

AN ACT EMPOWERING COMMISSIONERS TO COMPEL THE COLLECTING OF ALL ARREARAGES OF FORMER TAXES.

Whereas divers Acts of Assembly have been made in this Province whereby considerable sums have been paid; but great complaint being made that part thereof either remains ungathered or is detained by the collectors or receivers, whereby part of the public debts still remain unpaid and they that paid their levies look upon it an oppression to have more laid upon them, unless those who are in arrears be likewise obliged to pay their said arrears, which said acts were made at the Assemblies

and under the respective titles hereafter particularly set down, viz.: The first of them was made at an Assembly held the tenth day of the Third month, one thousand six hundred and ninetynine, entitled "An Act for raising one penny per pound and six shillings per head for the support of the government and payment of debts and defraying the necessary charges thereof." The second is entitled "An Act for raising one penny per pound and six shillings per head for the support of the government, and payment of debts and defraying the necessary charges thereof," made at Newcastle in the year one thousand seven hundred, and confirmed at Philadelphia by the General Assembly in the year one thousand seven hundred and one. third is entitled "An Act for raising of a supply of two pence halfpenny per pound and ten shillings per head and [sic] 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."2 Now to the end that the Governor and this whole province may rightly understand where to place those neglects and be truly informed whether the moneys paid as aforesaid to the receivers have been applied to the uses intended:

[Section I.] Be it enacted by the honorable Charles Gookin, Esquire, by the Queen's royal approbation Lieutenant-Governor under the honorable William Penn, Esquire, absolute Proprietary and Governor-in-Chief of the Province of Pennsylvania, etc., and 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 in each respective county of this province the persons hereafter named shall be commissioners for putting this act in execution: (That is to say) for the county and city of Philadelphia, Richard Hill, Isaac Norris, Thomas Jones and Samuel Cart; for the county of Bucks, Jeremiah Langhorne, Thomas Stevenson and William Biles; and for the county of Chester, Nathaniel Newlin, Richard Webb and Isaac Taylor, who are hereby empowered and required to meet to-

<sup>&</sup>lt;sup>1</sup> Passed November 27, 1700, Chapter 86.

<sup>&</sup>lt;sup>2</sup> Passed January 12, 1705-6, Chapter 164.

gether on the thirteenth day of the month called March, one thousand seven hundred and ten, at the place where the respective courts in the several counties are usually held, and at such other times and places as the said commissioners or any two of them respectively shall thereafter agree upon and are hereby invested with full power and authority to call before them or any two of them in the respective counties all collectors and receivers and all other officers and persons whatsoever who have been employed in the assessing, levying and gathering the rates and assessments aforementioned, and to cause them and every of them to make and give true and perfect accounts of all and every the aforesaid rates and assessments: and if any of the collectors or other officers shall neglect or refuse to comply with the premises, then it shall and may be lawful to and for the said commissioners or any two of them respectively by warrant under their hands and seals to commit such person or persons so refusing or neglecting to the common goal there to remain in safe custody without bail or mainprize until he or they shall comply to make such reasonable satisfaction as by the said several recited acts of Assembly ought at any time hereafter to have been done, notwithstanding the times in the said acts respectively limited be elapsed.

[Section II.] And be it further enacted by the authority aforesaid, That the said commissioners or any two of them as aforesaid shall have full power and authority in case of any neglect or refusal as aforesaid, or in case of the death or absence of any of the aforesaid collectors or other officers, from time to time to appoint others in the stead of such as shall refuse or neglect and in the stead of such who are or shall be removed by death or otherwise, and so totics quotics until all and every part and parcel of all the aforesaid rates and assessments and the arrearages thereof shall be wholly collected and gathered: and if any of the persons rated and assessed by virtue of any of the before recited acts have not heretofore paid the said assessments and shall still refuse to pay the same, then and in all such cases it shall and may be lawful to and for the said collectors respectively appointed as aforesaid (demand by him or them being

first made) to make distress and sale of such persons, goods and chattels and to return the overplus (if any be) after reasonable charges deducted.

[Section III.] And be it further enacted by the authority aforesaid, That the said collectors shall be allowed for collecting, gathering and paying the same to the treasurer hereafter named so much for every pound by them respectively collected as in and by the said several recited acts is directed and allowed, or so much as any two of the said commissioners shall think fit to allow; and all and every the said respective collectors are hereby required to pay all and every the sums by them to be respectively collected to such persons in the respective counties as the said commissioners shall appoint who shall remit the same to the provincial treasurer and render accounts thereof to the commissioners aforesaid, the said collectors deducting out of the said sums what shall be allowed them for their trouble in collecting the same: and the respective treasurers for what they shall remit respectively shall have six pence per pound; and the provincial treasurer shall have for paying and receiving the same twelve pence per pound; and the aforesaid commissioners shall be allowed out of the said moneys for every day that they shall be about the premises the sum of four shillings each attending and no more, any law, usuage or custom to the contrary in anywise notwithstanding.

Provided always, That such collectors or receivers as have accounted with the respective treasurers of the aforesaid former rates or assessments for any sum or sums of money that were by them received and paid by virtue of [and] according to the direction of the said acts, and have their discharges for the same from such treasurer or can otherwise prove by one or more witnesses that he had paid the same according to the direction of the said acts, shall not be accountable for any of the sums so paid or accounted for as aforesaid, any law, usage or custom to the contrary in anywise notwithstanding.

[Section IV.] And be it further enacted by the authority aforesaid, That in case of refusal or denial of any of the collectors by them respectively appointed as aforesaid to act in the premises, then and in such case the said commissioners or any

two of them shall have full power and authority to fine such collector or collectors so denying or refusing to do his or their duty in the premises, in any sum not exceeding five pounds, to the use of the government, to be recovered by bill, plaint or information, wherein no essoin, protection or wager of law shall be allowed nor more than one imparlance.

[Section V.] And be it further enacted by the authority aforesaid, That the said commissioners or some or one of them out of each respective county of this province shall, on or before the third day of the Seventh month next ensuing the publication of this act, meet at Philadelphia and adjust and settle the accounts of all the arrears of the assessments or rates aforesaid respectively with the treasurer of the said province; and further that this act shall be and continue in full force for the space of one year from the publication of the same and no longer, any law, usuage or custom to the contrary in anywise notwithstanding.

Passed February 28, 1710-11. Confirmed by the Queen in Council, February 20, 1713-14. See Appendix III, Section II, and the Acts of Assembly passed March 27, 1712-13, Chapter 195; May 28, 1715, Chapter 215, and October 29, 1715, Chapter 219.

## CHAPTER CLXXX.

AN ACT FOR RAISING A SUPPLY OF TWO PENCE PER POUND AND EIGHT SHILLINGS PER HEAD.

We, the representatives of the freemen of the Province of Pennsylvania in General Assembly met, being sensible of the necessity this province lies under to raise such a supply as may in some measure answer the public exigencies of the government, do earnestly desire that it may be enacted:

[Section I.] And be it enacted by Charles Gookin, Esquire, by the Queen's royal approbation Lieutenant-Governor under William Penn, Esquire, Proprietary and Governor-in-Chief of the said province, etc., by and with the advice and consent of the freemen of the said Province in General Assembly met, and by