

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, usage 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.

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## CHAPTER CLXXX.

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### 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

the authority of the same, That there shall be levied and raised upon all estates real and personal within this province of all and every person and persons (the estate of the proprietary and his lieutenant-governor only excepted) the sum of two pence for every pound clear value of the said estates to be paid by the owners or possessors thereof, and that every single person or freeman who at the time of the assessment shall be of the age of twenty-one years and hath been out of his apprenticeship or servitude for the space of six months and is not worth in land, goods or chattels fifty pounds, shall pay the sum of eight shillings, and that all and every man-servant who at the time of the execution of this act shall receive wages for his or their service shall pay the like sum of eight shillings, all which said several sums so to be raised as aforesaid shall be assessed and levied as by this act is directed, and paid for the uses hereinafter mentioned and expressed.

[Section II.] And be it further enacted by the authority aforesaid, That the persons hereinafter named shall be commissioners for the effectual putting this act in execution in each respective county: (That is to say) for Philadelphia city and county, Edward Farmer, Rowland Ellis, Thomas Masters and Nathan Stanbury; for Bucks county, Joseph Kirkbride, Thomas Stevenson, Thomas Watson and John Rowland; for Chester county, Jasper Yeates, Caleb Pusey, Nicholas Pile and Henry Peirce, or any two of them, in each respective county shall on the tenth day of the First month called March next after publication hereof meet together and order the respective sheriffs of each county to summon the elected assessors to meet them at the place where the courts are usually held on the twenty-sixth day of the said month: and that the said commissioners do at the same time issue forth their warrants, drawn by the clerk, and directed to the constables of each township, requiring them to bring to the said commissioners and assessors on the said twenty-sixth day the names and surnames in writing of every inhabitant, together with all freemen, inmates, hired servants and all other persons residing therein and ratable by this act, together with what lands and tenements they respectively hold in such townships, and how much of the said land is sowed with

corn, also how many bound servants and negroes and their ages, with what live stock of cattle, horses and sheep they possess; which constables shall have paid them by the sub-treasurers hereinafter mentioned, in the town of Philadelphia one penny and in the respective counties three pence per pound, for their so doing; and the said commissioners or any two of them together with the said assessors or any four of them shall meet on the aforesaid twenty-sixth day and receive the aforesaid returns from the said constables, and shall then and there by all lawful means inform themselves of the clear value of all estates in their respective counties and shall duly, equally and impartially assess themselves and all others who are ratable by this act at the rate of two pence per pound and eight shillings per head as aforesaid, and shall also then nominate and appoint the constables or some other persons for each township within the limits of the respective counties, as they may see needful, to collect the said assessment, and shall also then order the clerk to draw fair duplicates of each of the said townships' assessment and send to each of the said collectors one for their respective districts, signed by the commissioners and assessors aforesaid before or on the fifth day of the Second month, called April next, with a warrant annexed signed by the same commissioners empowering and requiring them respectively to collect and receive from the persons assessed in such aforesaid duplicates the sum therein mentioned in ready money: and the aforesaid collectors at their first going to demand such assessment shall acquaint all concerned therein of the day of appeal which shall be appointed by the said commissioners and assessors to be on the fifteenth day of the said Second month; and the said commissioners and assessors shall on the aforesaid twenty-sixth day of the First month nominate and appoint one substantial freeholder in the respective counties of Chester and Bucks to be sub-treasurers and Samuel Carpenter for the county of Philadelphia to whom the said collectors shall once in every month at least carry in and pay such sums of money as shall from time to time come to their hands, so that the whole sums of money they are respectively charged with by such warrants and dupli-

cates shall be fully carried in and paid on or before the twentieth day of the Fourth month next, retaining only six pence for the city of Philadelphia and in the counties nine pence per pound, for their collecting and paying, which treasurer's receipt shall be a sufficient discharge to such collectors for the whole or so much of the said assessment as shall then be paid to him, and that the said treasurer shall have in writing from the clerk within ten days after the assessment is made up by the commissioners and assessors aforesaid an account of the sums total which every respective collector shall be charged with pursuant to this act, and the provincial treasurer hereinafter named shall have from the said clerk, within fifteen days after laying of the assessment, a particular account of what each and every person is assessed in each of the counties respectively; and the said sub-treasurers shall once a month at least render a just account of and bring in and pay unto Samuel Carpenter, merchant in Philadelphia, who is hereby appointed the provincial treasurer, all such sums of money as they shall have then received from the said collectors until the whole be fully completed, except four pence for every pound which he is hereby empowered to retain for his receiving and paying the said assessments, and except six pence for every pound which he is hereby required to pay to the said commissioners and assessors to be equally divided between them for their labor and care in the premises, and except fifty shillings to the clerk of Philadelphia, forty shillings to the clerk of Chester county, and thirty-five shillings to the clerk of Bucks, which sums the said treasurer of each county are hereby required to pay them respectively for their whole trouble of writing and delivering to the parties concerned all such warrants and duplicates as aforesaid, which clerks are hereby required duly to deliver them accordingly. But in case of the said treasurer's death or removal, then such payment to be made to such person as shall be appointed by the Assembly for the time being. But if no Assembly be sitting, then to such persons as the governor and council shall appoint to supply that place till the next meeting of the Assembly: which provincial treasurer, as also the sub-treasurers, shall give sufficient security, the provincial treas-

urer to the governor, and the sub-treasurers to the said commissioners of each county or any two of them, for the due performance of their charge and trust, if required.

[Section III.] And be it further enacted by the authority aforesaid, That every of the said collectors so to be appointed as aforesaid shall pay the whole and every of the several sums of money assessed and mentioned in the said duplicates for their respective districts, unto the respective sub-treasurers or to Samuel Carpenter, aforesaid, on or before the twenty-fifth day of the Fourth month called June next, although he hath then neglected to collect or levy the same pursuant to the power hereby given him, and if any such collector shall refuse or neglect to pay the several sums of money assessed in such duplicates or any part thereof unto the said sub-treasurers or to the said Samuel Carpenter, within the time above limited, every such collector, upon complaint and proof made thereof by any of the said treasurers before any one or more of the said commissioners, shall be and is hereby fined in the sum of five pounds, and upon such conviction any one or more of the said commissioners, shall be and is hereby fined in the sum of five pounds, and upon such conviction any one or more of the said commissioners are hereby empowered and required to issue a warrant under his or their hands and seals, directed to the respective sheriff requiring him forthwith to levy the said fine together with the whole and every of the several sums of money assessed and mentioned in the said duplicates or so much thereof as shall remain unpaid to the said treasurers respectively, by distress and sale of such collector's goods and chattels. And if goods or chattels of such collector sufficient to satisfy the said fine and sums of money so unpaid, together with reasonable charges of distress and sale of the same, cannot be found, then to take the body of such collector and him safely keep in prison until he shall satisfy the same. And every sheriff to whom any such warrant shall be directed is hereby required and commanded to execute the same according to the tenor thereof. And every respective warrant issued in pursuance of this act empowering to make distress or take the body of any person shall extend

and be in force against any person fined or assessed as aforesaid, wheresoever found in any part of this province, and upon such distress and sale of goods aforesaid, the overplus, if any be, shall be returned to the owners, all necessary charges being first deducted. And such collector so distrained on or imprisoned, respectively, in order to reimburse himself shall by virtue of this act, without any further or other warrant, have power to collect and distrain in manner aforesaid to his own use from any person or persons for the whole or so much as shall remain unpaid of such person's assessment as shall have refused or neglected to pay the same within the time limited by this act, it being first by such collectors duly demanded as aforesaid. And the sheriff shall deliver to the respective sub-treasurer all such sums as by virtue of this act he shall be obliged to receive, demand or distrain from any such refusing or negligent collector within twenty days after the receipt of such aforesaid warrant to him directed. And the said treasurer's receipt shall be a sufficient discharge to any such sheriff, and if such sheriff shall not pay the said treasurer respectively all such fines and sums to be by him demanded, received or distrained for as aforesaid, upon complaint made by the said treasurer to the governor such sheriff shall be fined by the governor and council in the sum of ten pounds, to be levied by such officer or officers as the governor and council shall think fit to order and appoint, to be levied by distress and sale of goods in manner aforesaid, together with the sums which such sheriff shall be by the said commissioners warrants empowered and required to demand, receive and distrain for; all which said sums shall be paid by such officers into the hands of the said provincial treasurer within twenty days after he hath received the said order from the governor for executing the same.

Provided always, That if upon such rating or assessment made as aforesaid, any person shall find him or herself aggrieved or overrated, such persons may apply to the aforesaid commissioners and assessors on the day by them to be appointed for that purpose as aforesaid. And to the end all persons concerned may know what their particular assessment amounts to, the respective collectors shall, at least three days

before the day of appeal appointed as aforesaid, acquaint every person assessed in their respective limits or townships what their respective assessments amount to, making demand of the same as aforesaid, as also acquaint them of the said day when the commissioners and assessors by this act are to meet to hear such complaints; and the said commissioners and assessors are hereby required to meet accordingly on the fifteenth day of the Second month as aforesaid, and strictly examine such persons upon their affirmation or proof of others; and are also hereby empowered to diminish or add to such persons' rate or assessment as they shall think just and reasonable.

[Section IV.] And be it further enacted by the authority aforesaid, That if any person or persons shall refuse to pay the several sums or proportions appointed by this act for such person to pay upon demand made by the collectors of the place, according to the precept or estreat of him delivered by the aforesaid commissioners and assessors, it shall and may be lawful to and for such officer or collector, who are hereby thereunto authorized and required for the non-payment thereof, without any further or other warrant, to distrain the person or persons so refusing by his or their goods or chattels and make sale thereof, returning to the owner the overplus, if any be, all necessary charges being first deducted; 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.

[Section V.] And be it further enacted, That all freemen not being householders nor having a certain place of abode, and all the said hired servants shall be taxed at the place where they reside at the time of the constables taking the names as aforesaid; and that every householder shall at the request of the said constables of the respective townships, wards or places give an account of the names, qualifications and estates of such persons as shall sojourn, lodge or dwell in their respective houses under the penalty of forty shillings, to be levied, charged and paid in manner aforesaid; and if any such freeman or servant shall not be found at such place of residence nor within the same town-

ship where their names shall be taken as aforesaid at the time when such respective collectors shall come to receive such householder's assessment, then, unless such freeman or servant hath by himself or by his friend paid, or unless such householder, master or employer do then pay the same to such collectors, which, if he hath effects of the said freeman's or servant's in his hands, he is hereby authorized and required to pay, such collectors are hereby obliged forthwith to give notice thereof to any [one] of the said commissioners, who is hereby required to issue forth his warrant directed to such person as he may think most convenient to take such freeman or hired servant anywhere in this province and bring him before any one of the said commissioners; and if he do not then pay the said assessment with all necessary charges, the said commissioner shall by his warrant directed to the sheriff, who is hereby empowered and required to execute the same, commit such a person to prison till he do pay the same, together with the charges accruing on such commitment.

[Section VI.] And be it further enacted, That in case any commissioner or assessor 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, to be levied by distress and sale of goods by order of the governor and council in manner aforesaid; and in case of death, removal or other incapacity of any such commissioner or assessor, the governor and council shall from time to time appoint in their place and stead any other person to act in those places respectively, and if any constable or clerk shall neglect or refuse to do their duty required by this act, they and each of them shall be fined by the commissioners aforesaid in any sum not exceeding ten pounds, to be levied as aforesaid by such persons as the said commissioners shall appoint; and in case of neglect, death, removal or other incapacities of any such constable, clerk, or other officer, the said commissioners shall from time to time appoint others to succeed in their place until the said rates are fully levied and completed, all which officers so appointed



by the Governor and council and commissioners aforesaid shall be liable on refusal or neglect to the same penalty as is hereinbefore appointed respectively.

[Section VII.] And be it enacted by the authority aforesaid, That the said Provincial treasurer shall retain in his hands the sum of one shilling for every pound by him received and paid, and that all and every the sums of money and sum total of the whole value raised or intended to be raised by this act (except what goes to the commissioners and officers aforesaid) shall be and is by this act assigned and appropriated to the support of government and defraying the necessary public charges and exigencies thereof in such manner and proportions as is hereinafter expressed: (That is to say) three hundred pounds thereof current money out of the first that shall by virtue of this act be assessed and paid into his hands, shall be paid to the Lieutenant-Governor, Charles Gookin, Esquire, towards his charge in supporting the administration of this government, and the next money that shall come into his hands shall be paid to the officers of this present House of Assembly in such order and manner as by vote of the said Assembly, signed by the Speaker, shall be ordered and directed; after which the debts already advanced for Indian treaties and presents shall be paid in such order and manner as this Assembly shall direct and appoint. Next two hundred pounds more shall be paid to the said lieutenant-governor towards defraying his charge and expense in transporting himself to this province, and the remainder shall be applied towards the discharging the former allowed debts of this province in order and manner as this Assembly shall direct.

[Section VIII.] And be it further enacted, That if any person or persons shall be fined by virtue of this act, such fine and fines shall be paid to the said provincial treasurer by such person or persons as are by this act empowered and required to estreat or collect the same, and to be for the uses aforesaid, and the said provincial treasurer, as also each sub-treasurer as aforesaid, shall be and is hereby obliged and required to render true and just accounts of their doing in the premises, the sub-treasurers to the said commissioners, and the provincial treas-

urer to the Governor and council and also to the Assembly for the time being at any time or times when he or they shall be by them or either of them respectively required thereto.

[Section IX.] And be it further enacted by the authority aforesaid, 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 eighteen months after such offenses committed.

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.

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## CHAPTER CLXXXI.

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### AN IMPOST ACT, LAYING A DUTY ON NEGROES, WINE, RUM AND OTHER SPIRITS, CIDER AND VESSELS.

Whereas it is the practice of all countries to provide funds to defray their exigent charges, and frequent occasions requiring the same in this Province:

[Section I.] Be it therefore enacted by Charles Gookin, Esquire, Lieutenant-Governor by the Queen's royal approbation under William Penn, Esquire, absolute Proprietary and Governor-in-Chief of the Province of Pennsylvania, 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, collected and paid throughout this province for the space of three years next ensuing from and after the tenth day of March in the year of our Lord one thousand seven hundred and ten, for the uses hereinafter mentioned these several duties, rates and imposts following: (That is to