

same and shall enter into bond to the governor with two sufficient sureties in the sum of one thousand pounds lawful money, for the true performance thereof; which bond shall remain in the secretary's office to the use of this government and in case of failure the penalty of the same shall be recovered in any court of record in this province to be applied towards the discharging of the public debts thereof, and in case of the public treasurer's death or removal the governor and council for the time being shall appoint another fit person in his stead, under the same security and restriction, and with the same powers; which treasurer for the time being shall be obliged fair accounts to keep and the same to lay before the governor and council, as also before the Assemblies of this province when and as often as thereunto required. And in case of the collector's death or removal the treasurer shall appoint another fit person under the same rules and qualifications as this act directs.

Provided always, That the public treasurer shall deduct and keep one shilling for every twenty shillings for all money which he shall receive and pay by virtue of this act.

Passed February 28, 1710-11. Repealed by the Queen in Council February 20, 1713-14. See Appendix III, Section II, and the Acts of Assembly passed June 7, 1712, Chapter 194; March 27, 1712-13, Chapter 199, and May 28, 1715, Chapters 217 and 218.

CHAPTER CLXXXII.

AN ACT FOR RAISING TWO THOUSAND POUNDS FOR THE QUEEN'S USE BY A TAX OF FIVE PENCE HALFPENNY PER POUND AND TWENTY SHILLINGS PER HEAD.

We, the representatives of the Province of Pennsylvania in obedience to the Queen and as a testimony of the loyalty and sincere affections of all her loving subjects in the said province, which we shall be always ready to express to the best of our abilities and as far as our religious persuasions can permit,

[Section I.] Do humbly crave that it may be enacted, and be

it enacted by Charles Gookin, Esquire, by the Queen's royal approbation Lieutenant-Governor under William Penn, Esquire, true and absolute Proprietary and Governor-in-Chief of the Province of Pennsylvania, 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 five pence halfpenny for every pound clear value of the said estates to be paid by the owners or possessors thereof, and that every single freeman whether residing with his parents or elsewhere, 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 lands, goods or chattels fifty pounds, shall pay the sum of twenty shillings, and that every man servant, who at the time of the execution of this act shall receive wages for his service, shall pay the like sum of twenty 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 use 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, and for Chester county, Jasper Yeates, Caleb Pusey, Nicholas Pyle and Henry Peirce, which said commissioners or any two of them in each respective county shall on the sixteenth day of the month called August, instant, 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-seventh 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-seventh day of the month called August, the names and surnames in writing of every inhabitant, together with all freemen, inmates, hired man-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 the estates of all others within the same and how much of the said land is fallowed, also how many bound servants and negroes and their ages, with what live stock of cattle, horses, mares 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-seventh day of the Sixth month 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 five pence halfpenny per pound and twenty 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, certified under his hand and sent to each of the said collectors, one for their respective districts, before or on the tenth day of September next with a warrant annexed, signed by the same commissioners or any one of them, empowering and requiring them respectively to collect and receive from the persons assessed in such aforesaid duplicates the sums therein mentioned in ready money or in good fine merchantable flour at twelve shillings per hundred in sizeable cask full and well packed, to be branded with the bolter's brand and delivered at Philadelphia to the provincial treasurer, or otherwise in good merchantable wheat at three shillings and three pence per bushel, to be delivered at

such market, mill or mills in the respective counties where the charge of the portage thereof to Philadelphia shall not exceed two pence farthing per bushel and that the receipts for the said wheat or flour as aforesaid, being delivered unto the respective collectors by the persons paying the same as aforesaid, shall be taken by the said collectors as pay from the respective persons assessed in such duplicates. 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 twenty-fourth day of September next, and the said commissioners and assessors shall on the aforesaid twenty-fourth day of September next 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 receipts and money as shall from time to time come to their hands, so that the whole sums they are respectively charged with by such warrants and duplicates shall be fully carried in and paid as aforesaid on or before the last day of October next, retaining only 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 treasurers shall have in writing from the clerk of the respective counties within ten days after the day of appeal 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 the day of appeal a particular account of what each and every person is assessed in each of the counties and city of Philadelphia 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, of Philadelphia, merchant (who is hereby appointed the provincial treasurer), all such sums of money and receipts for wheat or flour 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 such of the said commissioners and assessors as shall attend the service, to be equally divided amongst them for their labor and care in the premises and except five pounds to the clerk of Philadelphia, four pounds to the clerk of Chester and three pounds to the clerk of Bucks, which sums the said treasurer of each county is 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, and the said 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 person 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 treasurer to the governor, and 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 and are hereby obliged to pay the whole and every of the several sums of money assessed and mentioned in the said duplicates for their respective districts or otherwise shall produce receipts testifying the payment thereof in merchantable flour at Philadelphia to the said provincial treasurer as aforesaid, or in wheat at such market, mill or mills as aforesaid, and deliver the same receipts unto the respective sub-treasurers aforesaid on or before the last day of October next, although such collector 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 and mentioned in the said duplicates or any part thereof, or otherwise to produce and deliver unto the said sub-treasurer receipts testifying the payment thereof in flour or

wheat as hereinbefore directed on or before the said last day of October next, every such collector upon complaint and proof made by any of the said treasurers (who are hereby required in case of such neglect or refusal to make complaint accordingly) before any one or more of the 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 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 and chattels of such collector sufficient to satisfy the said fine and sum so unpaid, together with reasonable charges of distress and sale, 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 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) 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), and the sheriff shall deliver to the respective sub-treasurer all such sums as by virtue of this act he shall be obliged to demand, receive 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 or 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, twenty days after his or their receipt of the order from the governor for extending 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 person 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 are to meet to hear such complaints, and the said commissioners and assessors are hereby required to meet accordingly on the twenty-fourth day of September next, 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 person's 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 in manner as is appointed by this act for such person to pay, upon demand made by the collector of the place, according to the precept or estreat to him de-

livered by the aforesaid commissioners and assessors, it shall and may be lawful to and for such officer or collector, who are hereby thereunto authorised 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 by the authority aforesaid, That all freemen not being freeholders 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 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 township 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 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 in his hands he is hereby authorized and required to pay), such collectors are hereby obliged forthwith to give notice thereof to any of the said commissioners who is hereby required to issue forth his warrant, directed to such constable as he may think most convenient, who is hereby required to execute the same 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 by the authority aforesaid, That if any commissioner or assessor shall refuse or neglect to do their duty as required by this act they and each of them shall be fined by the governor and council 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 the 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 as 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 incapacity of any such constable, clerk or other officer the said commissioners shall from time to time appoint others to succeed in those places until the said rates are fully levied and completed all which officers so appointed respectively by the governor and council and commissioners aforesaid shall be liable on refusal or neglect to the same penalty as hereinbefore appointed respectively.

[Section VII.] And be it further enacted by the authority aforesaid, That the said provincial treasurer shall retain in his hands the sum of one shilling for every pound value by him received and paid, together with reasonable charges of storage of the wheat or flour to be delivered into his hands by virtue of this act 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 appointed to be paid by the said provincial treasurer in manner following: (That is to say) first the sum or value of two thousand pounds shall be paid by the said provincial treasurer in the specie he shall receive it and at the rates settled by this act for the use of our sovereign Lady and

Queen of Great Britain, etc., to the lieutenant-governor of this province for the time being, for him to pay or deliver the same to such person or persons or to his or their order as she hath empowered to draw out her moneys remaining in her offices of receipt in any of these her northern plantations or hereafter shall from time to time be pleased to authorize and empower to receive the same, and the governor's receipts shall be the said treasurer's sufficient discharge for such payments made accordingly; and after the said sum or value of two thousand pounds is fully answered and paid to the Queen's use as aforesaid, the said treasurer shall discharge and pay all such sums as he shall be required to pay by any order or orders of this Assembly to be issued under the Speaker's hand this present session, and if any overplus shall remain in the said treasurer's hands or uncollected after all the said orders of payment are fully discharged and paid and all other necessary charges deducted, the same shall remain in the said treasurer's hands to be employed and disposed of for such uses as the governor and Assembly for the time being shall direct and appoint.

[Section VIII.] Provided always and be it enacted by the authority aforesaid, That it shall and may be lawful for the said provincial treasurer, by the governor's direction, to exchange or dispose of all or any the several species of money, wheat or flour by him to be received by virtue of this act, and to convert the same into such other specie as shall answer the Queen or the governor's order as aforesaid, anything herein contained to the contrary notwithstanding.

[Section IX.] And be it further enacted by the authority aforesaid, 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 treasurer 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 or any of them respectively required thereunto.

[Section X.] And be it further enacted by the authority aforesaid, That if 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 the 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 unless he or they be prosecuted within eighteen months after such offense committed.

And whereas by a petition from several of the freeholders inhabiting in this province it is set forth that several apprentices and bought servants have left their masters very much to the loss and damage of the said masters, and enlisted themselves in the Queen's service in the Province of New Jersey; and in consideration of the great inequality and hardships which appears to fall upon such masters who so loose their servants and yet pay proportionably their rates by this present act levied upon them for the Queen's use:

[Section XI.] It is humbly prayed that it may be enacted and be it enacted by the authority aforesaid, That every person inhabiting within this province who shall make proof before the lieutenant-governor and treasurer of this province for the time being that any servant belonging to him or her hath since the first day of the fifth month last [en]listed himself in the Queen's service, or shall at any time before the twentieth day of October next so [en]list himself, without the approbation of his master or mistress, every such master or mistress shall receive out of the sum of two thousand pounds intended to be raised by this act for the Queen's use, satisfaction for the time and service of every such servant in manner following: (That is to say) for every month of such servant's time of servitude unexpired at the day he absented himself from his said master's or mistress's service that shall truly appear by indenture or covenant to be produced before the governor and treasurer aforesaid on or before the last day of October next, the sum of ten shillings shall be reckoned and cast up by the said treasurer and the full

sum which such unexpired time of servitude shall at that rate amount to, shall be paid by the said treasurer to every such master and mistress respectively, or to his or her executors, administrators or assigns on the first day of December next, and not before, so as the said whole sum shall not exceed the sum of twenty pounds, anything herein contained to the contrary notwithstanding.

[Section XII.] And be it further enacted by the authority aforesaid, That every such master or mistress, his or her executors or administrators shall upon satisfaction so made as aforesaid, deliver up such servant's indenture or covenant to the governor and by an indorsement thereon or otherwise assign all his, her or their right and interest in such servant unto such person or persons as the governor shall, on the Queen's behalf, direct and appoint.

Provided always, nevertheless, That if any servant [en]listed as aforesaid, shall be by the officers under whom they are [en]listed or any other person or persons whatsoever returned to his master or mistress, his or her executors, administrators or assigns on or before the first day of December next, without any charge to his said master or mistress, whole and unmaimed, then and in such case the said treasurer shall not pay such master or mistress, his or her executors, administrators or assigns any sum or sums hereinbefore intended to be allowed such master or mistress for such servant. And to the end that there may be money or other effects in the treasury sufficient to satisfy such sums as shall be payable to such master or mistress as aforesaid by virtue of this act, the said treasurer is hereby empowered and required to retain and keep in his hands until the first day of December next, so much money or the value thereof as shall be sufficient to satisfy and pay the same.

Passed August 10, 1711. Confirmed by the Queen in Council, February 20, 1712-14. 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.