

## CHAPTER CLXXXIV.

## AN ACT FOR THE BETTER ASCERTAINING THE PUBLIC DEBTS AND COLLECTING THE ARREARS OF COUNTY LEVIES.

Whereas several acts of Assembly have been made, directing the manner of allowing public debts and for raising of county levies in this province, by virtue whereof divers sums have been paid; but complaint is made, that a great part either remains ungathered or is detained by the collectors, receivers or treasurers, especially in the county of Philadelphia; and great part of the county debts, not being duly allowed, remains still unpaid:

[Section I.] Be it therefore enacted, by Charles Gookin, Esquire, by the Queen's royal approbation, Lieutenant-Governor under William Penn, Esquire, 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 authority of the same, That where debts are due from the respective counties of this province and city of Philadelphia to any person or persons for their service in Assembly, they shall not hereafter be obliged to exhibit the notes or certificates of their service to be allowed by the justices, grand jury and assessors, as heretofore has been used, but shall or may produce to the respective treasurers of the county or city for which they served, their notes or certificates, signed by the Speaker of the Assembly, by order of the House, showing the number of days they served on every Assembly; all which said notes or certificates, and all other notes and accounts heretofore exhibited, as the said acts direct, whether allowed or not, if noted by the clerk of the respective county court, shall be paid by the said counties and city, which being forthwith entered by the said respective treasurers in a book which by the said act for raising county levies they are obliged to keep, and when the said notes or orders are so entered, the treasurers are hereby required to endorse the said entry on the back side of all

such notes, and to deliver the same to the owners thereof or their order.

[Section II.] And be it further enacted by the authority aforesaid, That where any person or persons to whom money is or shall be due, either for service in Assembly or for money laid out for destroying wolves or other public service, or disbursements formerly exhibited as aforesaid or hereafter to be exhibited and allowed a county or city charge, and endorsed as aforesaid, have been or shall be assessed or rated in county or city levies, they shall not be liable to pay the collector of such assessments, but the said collectors in such cases are hereby required to defalk or discount with such creditors their respective assessment, and take their notes upon the said treasurer, who is hereby obliged to accept the same as ready money for so much of the debt or sum due as shall be so defalked; and in case such debt surmount the assessment, and the overplus be not paid by the treasurer, as the said acts direct, the like course shall be taken by the collector of the next assessment, and so successively until the whole be fully paid, which note shall be delivered to the respective treasurer, together with the money or species to be collected within the time limited to bring in the said assessment; and that all warrants and orders which have been or shall be granted to make distress for non-payment of county or city levies, shall not be executed upon any of the said creditors; but if any collector or other person or persons, by this or the said former acts appointed to allow, in discount, the said public debts, shall refuse or neglect the doing thereof, or shall presume to make distress for the same, contrary to the true meaning of this act, [he or they] shall forfeit and pay the sum of twenty pounds for any one offense, the one-half thereof to the party grieved and the other half to the governor, to be recovered by action of debt, bill, plaint or information in any court of record in this province, where no essoin, protection or wager of law and but one imparlance shall be allowed.

[Section III.] And be it further enacted by the authority aforesaid, That any two or more of the assessors of the respective counties, where the said levies are in arrear, shall issue

forth their warrants to such collectors as they shall appoint requiring them to levy all such moneys formerly assessed, as shall appear to the said assessors not to have been already paid; and the said respective assessors, for the time being, are hereby required to assess all and every persons and estates within their districts which ought to have been and were not formerly assessed, according to the true intent of the said acts; all which money, so assessed, shall be collected as county levies are or ought to be collected by virtue of the said acts; and if any person or persons will not pay the said sums formerly assessed or to be assessed as aforesaid, after demand thereof made, the same shall be levied by distress and sale of goods or imprisonment of the offenders' bodies, as the said acts direct in such cases.

[Section IV.] And be it further enacted [by the authority aforesaid,] That if any such collector, or any other collector or collectors of county or city levies for the time being shall refuse or neglect to pay unto the respective treasurers the several sums assessed or to be assessed by virtue of this act or of the said acts for raising county levies, and mentioned in the duplicates to them to be delivered from time to time according as the said assessors shall order or appoint, 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 justices or magistrates of the county or city where such complaint is made, [he or they] shall be fined in the sum of five pounds, whereupon the said justices or magistrates are hereby empowered and required in such case to issue warrants, under their hands and seals, to the respective sheriff where such offense is, requiring him forthwith to levy the said fine together with the whole and every of the 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 sums so unpaid, 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 is directed, is hereby required to execute the same according to the tenor thereof; and every warrant issued forth, 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, the overplus (if any) shall be returned to the owner, all necessary charges being first deducted.

And such collector 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 the said magistrates and assessors, by virtue of this act (it being first by such collector duly demanded). And the sheriff shall deliver to the said treasurers respectively 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 warrant to him directed; and the respective treasurers' receipt shall be a sufficient discharge to any such sheriff.

Provided always, That all such collectors or receivers as have accounted with the respective treasurers of the said former levies, for any sum or sums of money that were received and paid by virtue of the said acts, and have or ought to have their discharges from such treasurer, shall not be accountable for any of the sums so accounted [for] as aforesaid.

Passed June 7, 1712. Confirmed by the Queen in Council, February 20, 1713-14. See Appendix III, Section II, and the Act of Assembly passed February 22, 1717-18, Chapter 231. Repealed by the Act of Assembly passed March 20, 1724-25, Chapter 284.