

CHAPTER CLXXXV.

AN ACT FOR RAISING MONEY ON THE INHABITANTS OF THE CITY OF PHILADELPHIA FOR THE PUBLIC USE AND BENEFIT THEREOF.

Whereas there is great occasion of a public stock to pay the just debts and defray the necessary charges of the said city, for building a workhouse of correction, building and repairing free wharves and bridges, pitching, paving and regulating the highways, streets and watercourses, making and erecting new and convenient stalls and shambles to accommodate butchers and all others that bring goods to sell in the said city; and forasmuch as the incorporating the said city hath so far limited the magistracy of the county of Philadelphia that the laws for raising of county levies cannot, without the help of this act, be so aptly and effectually put in execution within the said city as before, and the rule and government of the said city requiring a charge which may not so immediately concern the rest of the county:

[Section I.] Be it, therefore, enacted by Charles Gookin, Esquire, by the Queen's royal approbation, Lieutenant-Governor 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 authority of the same, That from henceforth the inhabitants and freeholders of the said city of Philadelphia, who are qualified by the laws of this province to elect or be elected members of Assembly, at the time and place by law appointed or to be appointed for electing their representatives to serve in Assembly, or the day following, unless it happen on a First day and then on the day next ensuing, shall or may choose six of the said inhabitants and freeholders to be the assessors of the said city; and when so chosen the sheriff of the said city shall take their names in writing, under the hands and seals of at least six more of the said inhabitants and freeholders, and return or certify the same to the mayor, recorder and aldermen of the said city, for the time be-

ing at their general sessions of the peace next after such election.

[Section II.] And be it further enacted by the authority aforesaid, That the mayor, recorder and aldermen of the said city, at their general sessions of the peace, to be held in the month called April, yearly or oftener if occasion be, with the assistance of the said assessors for the time being or any four of them, shall calculate the public debts and charges of the said city, allowing all just dues and demands wherewith the persons and estates within the said city are or may be chargeable from time to time; as also shall calculate what sum or sums of money may be needful and necessary to be raised upon the persons and estates aforesaid, from time to time, for the building, repairing, regulating or amending of any houses, bridges, wharves, water-courses or other uses, for the public service and benefit of the said city; and shall also agree and settle, from time to time, as occasion may require, what sum or sums of money or other effects shall be applied to the service of every particular matter or thing which they, or the major part of the said magistrates, with any four of the said assessors, shall agree on to be necessary to be raised for the year ensuing; which said respective sums, with the particular uses whereunto they shall be agreed on to be appropriated as aforesaid, shall be entered in a book to be kept for that purpose by the clerk of the peace of the said city, who is hereby obliged to make such entry from time to time, for which he shall be allowed what the said magistrates and assessors shall think reasonable; and that the said assessors shall, within six weeks after every such calculation, make or lay a rate or assessment upon themselves and all other persons and estates aforesaid, to and for the aforesaid uses, by a poll and pound rate, according to the manner and method now used in making assessments in this province for raising of county levies.

[Section III.] And be it further enacted by the authority aforesaid, That the constables of the said city shall bring in returns in writing to the said assessors, within five days after notice given them, of the names and estates of all persons within their wards; for which they shall be allowed two pence per

pound upon every sum assessed in their said respective wards; which assessment being equally and impartially laid and signed by at least four of the said assessors shall be allowed and confirmed by the said mayor, recorder and any two of the aldermen for the time being, under their hands and seals, and shall be paid by every person and estate so assessed upon demand made thereof by the collectors, who shall by the said assessors, or in case they neglect then by the said mayor, recorder and aldermen, be appointed to gather the same, and in case of refusal or neglect, shall, by warrant under the hands and seals of any three or more of the said city magistrates, be levied by distress and sale of the goods of every person so assessed and not paying the same within fourteen days after demand; rendering the overplus of the value of the goods so distrained to the owner and owners thereof, deducting the charge of such distress; but for want of distress the said assessments to be levied by imprisonment of the person so refusing or neglecting to pay as aforesaid.

Provided always, That no such assessment or assessments to be made in any one year shall exceed the value of two pence in the pound of the clear value of the lands, tenements, hereditaments and personal estate so assessed; and four shillings per head, in proportion to one penny per pound tax, on all single men, inhabitants of the said city not otherwise rated by this act.

Provided also, That those who are not ratable or liable to be taxed for relief of the poor, within the said city, shall not be rated or assessed by this act.

[Section IV.] And be it further enacted by the authority aforesaid, That the said assessors shall appoint a treasurer in the said city, who shall keep a distinct book containing a particular account of all the rates and assessments made as aforesaid, as also all disbursements and payments, which he shall make by order of the mayor, recorder and any four of the said city magistrates, whose order to the said treasurer from time to time shall be sufficient for the payment of such moneys as shall come into his hands from the said collectors.

[Section V.] And be it further enacted, That the said treas-

urer shall, on the twenty-fifth day of the month called March, yearly or oftener if occasion be, bring in his accounts and settle and make them up before the said magistrates and assessors, or such as they shall appoint; at the auditing of which accounts, all or any of the said inhabitants and freeholders that are willing may be present. And the said treasurer shall have for his trouble therein as much as the said magistrates and assessors shall agree to allow him. And the said assessors shall be allowed three pence per pound for all the sums levied and to be collected, by virtue of this act.

[Section VI.] And be it further enacted, That the money and effects gathered and received by the said collectors within their respective limits, by virtue of this act, shall from time to time be duly paid to the said treasurer or treasurers, whose receipts shall be the collectors' sufficient discharges.

Provided always, That the said collectors shall forthwith after every such assessment made as aforesaid give notice to the said freeholders and inhabitants of the said city, or in their absence to some or one of their families or neighbors, of the respective sums they are rated and acquaint them with the day and place of appeal, in case they shall be aggrieved with such assessment; which said day of appeal shall be at some convenient place in the said city, to be appointed by the assessors that laid the said tax, the same day four weeks after the said assessment is laid. And the said assessors shall have due regard to all such appeals, and thereupon to abate or increase the said assessment, according as the appellants shall appear to be worth, either upon their own attest, or proof of others.

[Section VII.] And be it further enacted, That from and immediately after the said appeals have been heard and considered as aforesaid, it shall and may be lawful to and for the said collectors to proceed in collecting and levying the said rates and assessments for the collecting whereof they shall retain and keep in their hands six pence in the pound of all such money as they shall so collect, and no more. And if the said collectors, or any of them shall refuse or neglect to collect the said assessments respectively or any part thereof, and to pay the same in to the treasurer, within three months after the said

appeals have been heard and considered as aforesaid, every such collector so refusing or neglecting shall forfeit and pay to the said treasurer, for the use of the said city, the sum of five pounds, and shall also pay all the arrearages of such assessments which he was appointed to collect, which shall be levied by a warrant under the hand of the mayor for the time being, and seal of the said city, directed to the sheriff, who is hereby empowered and obliged to execute such warrant upon the goods and chattels of the party so offending. And in case goods and chattels sufficient to make satisfaction cannot be found, then to imprison such offender till payment is made. And every collector being so distrained on and having made full satisfaction as aforesaid is hereby empowered, without any other warrant, to distrain, for his own use, upon all such as shall refuse or neglect to pay the said arrearages.

[Section VIII.] And be it further enacted, That if at any time the inhabitants and freeholders of the said city shall neglect to choose assessors as aforesaid, or if when chosen they do not attend their service as above directed, then the mayor, recorder and aldermen of the said city for the time being, together with the grand inquest of the said city, may and shall perform the respective offices and duties of the said assessors, as fully and amply as they might or could do, by virtue of this act.

Provided always, That nothing herein contained shall exempt the inhabitants of the said city from being rated or assessed in proportion with the inhabitants of the county of Philadelphia, to pay what is or shall be due for making and repairing of bridges in the Queen's high road, over any rivers or water where the tide flows, within the said county, or from paying their proportion of Assemblymen's wages due or to be due from the inhabitants of the said county from time to time, over and besides their paying the two members of Assembly chosen to represent the said city; or from paying for the moiety of the arrearages now due for wolves' heads, wherewith the said county shall be justly chargeable. But that all persons and estates as aforesaid, within the said city, shall be liable to pay the respective rates hereafter to be assessed on

them from time to time, for the purposes aforesaid, anything herein contained to the contrary notwithstanding.

Passed June 7, 1712. Confirmed by the Queen in Council, February 20, 1713-14. See Appendix III, Section II, and the Acts of Assembly passed February 9, 1750-51, Chapter 389; September 15, 1756, Chapter 411; February 17, 1762, Chapter 479; March 9, 1771, Chapter 636, and March 14, 1777, Chapter 746. Supplied by the Act of March 11, 1789, Chapter 1394.

CHAPTER CLXXXVI.

AN ACT FOR THE BETTER GOVERNMENT OF THE CITY OF PHILADELPHIA.

For the better government of the said city:

[Section I.] Be it enacted by Charles Gookin, Esquire, by the Queen's royal approbation, Lieutenant-Governor 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 authority of the same, That the common carters thereof shall assist with their carts and teams four days in every year (if thereunto required by the mayor) in repairing the streets, wharves and highways of the said city and precincts thereof, under the penalty of ten shillings per day in the case of non-performance.

And that any person riding a gallop in the built part of the streets of the said city, shall forfeit and pay for every offense five shillings.

And that any person trotting with their teams or drays, in the streets aforesaid, shall forfeit and pay for every offense ten shillings.

And that no person inhabiting the said city, keeping either dog or bitch, shall suffer the same to go at large after the fifteenth day of November next, under the penalty and forfeiture of five shillings for every offense, and such dogs liable to be killed by order of the magistrate.