

At a General Assembly begun and holden at Philadelphia, the nineteenth day of August, A. D. 1717, and continued by adjournment until the twenty-fourth day of the same month, the following acts were passed:

CHAPTER CCXXI.

AN ACT FOR RAISING A SUPPLY OF ONE PENNY PER POUND AND FOUR SHILLINGS A HEAD.

Forasmuch as the provisions heretofore made prove short to answer the present exigencies of the government,

Therefore we, the representatives of the freemen of the province of Pennsylvania, do earnestly desire that it may be enacted:

[Section I.] And be it enacted by William Keith, Esquire, by the King's royal approbation Lieutenant-Governor under William Penn, Esquire, Proprietor 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 and raised on all the estates, real and personal, of all and every person and persons within this province (the estate of the Proprietary and Lieutenant-Governor only excepted, and also excepting household goods and implements used in trade and getting a livelihood; having a due regard to such as have a charge of children, the clear value of whose estates, both real and personal, amount not to thirty pounds) the sum of one penny 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 assessment shall be of the age of twenty-one years and hath been out of his apprenticeship or servitude the space of six months, and is not worth in lands, goods

or chattels to the value of fifty pounds, shall pay the sum of four shillings. And that all and every man-servant, who at the time of the said assessment shall receive wages for his or their service, shall pay the sum of four shillings. All which said several sums, to be raised as aforesaid, shall be assessed and levied as by this act is directed, and shall be paid for the uses hereafter mentioned.

[Section II.] And be it further enacted by the authority aforesaid, That the persons hereafter named shall be commissioners for the effectual putting this act in execution in each county: (That is to say) for the county and city of Philadelphia, William Fishbourn, Benjamin Vining and Joseph Redman; for the county of Chester, David Lloyd, John Maris and David Harry; and for the county of Bucks, Thomas Stevenson, Jeremiah Langhorne and John Sotcher, which said commissioners are hereby empowered and required to meet together on the third day of October next at the place where the courts in the said respective counties are usually held, and at such other times and places as the said commissioners, or any two of them respectively, shall then after agree upon.

And the said commissioners, or any two of them respectively, shall, at their first meeting, order the respective sheriff of each county to summon the elected assessors for the time being, to meet them on the twenty-first day of October then next ensuing.

And the said commissioners shall at their first said meeting issue forth their precepts (which the clerk of the peace in each county is hereby required forthwith to draw and dispatch) directed to the constables of every township, requiring them to bring to the said assessors, on the said twenty-first day of October aforesaid, certificates in writing of the names and surnames of all and every the persons dwelling or residing within the limits of those townships or places with which they shall be charged and the names of all freemen, inmates, hired servants and all other persons chargeable by this act, together with an account of what lands and tenements they respectively hold in such townships, and how much of the said land is sowed with corn, and how many bound servants and negroes, with their ages, and what stock of cattle, horses and sheep they

possess, without concealment, fear, malice, favor or affection; together also with a true account of all lands surveyed or taken up in the said townships, belonging to persons not residing there, upon pain of forfeiture of any sum not exceeding five pounds, to be levied as by this act is appointed.

And each of the said constables shall by an order from one or more of the commissioners, have and receive from the treasurer hereafter named, viz., the constables in and for the city of Philadelphia, one penny by the pound on the assessment, and in the respective counties, three pence by the pound, for their care and trouble in executing and returning the said precepts of the commissioners, in manner aforesaid.

But before any of the said assessors shall take upon him the employment and duty, which this act requires him to perform, he shall take an affirmation to the effect following, to wit:

Thou wilt well and truly cause the rates and sums of money imposed by this act to be duly and equally assessed, according to the best of thy skill and knowledge; and herein thou shalt spare no person for favor or affection, nor any grieve for hatred or ill-will.

[which affirmation any two or more of the commissioners, in the city and county where the said assessment is made, shall [have] power and are hereby required to administer.

And that the said assessors, or any four of them, shall meet on the said twenty-first day of October, and receive the said constables' return in each county; and shall thereupon by all lawful means inform themselves of the true and clear value of all estates and persons in their respective counties, ratable by this act, and shall equally and impartially assess themselves and all other[s] ratable, as aforesaid, in the sums hereby directed to be set upon them respectively.

And the said assessors shall then and there divide the counties wherein they act into such districts as they shall think convenient, and appoint a constable or some other fit person in each district within the said counties to be collector of the said assessment.

And shall cause the clerk of the peace to draw fair duplicates of the assessment of each district, certified under his hand;

one part of which duplicates shall be delivered by the said clerk to the said commissioners, and the other part to the collector of each district, on or before the twenty-fifth day of November next, with a warrant annexed to the collector's duplicate, under the hand and seal of one or more of the commissioners who signed the assessment, requiring him forthwith to collect and receive from the persons assessed the several sums in the said duplicates respectively mentioned, either in ready money, or in good, fine, merchantable flour, at the current market price, in sizable cask, full and well packed, to be branded with the bolter's mark, and delivered at Philadelphia to the provincial treasurer, or his order, or else in good merchantable wheat, at the current market price, to be delivered at such market, mill or mills, in the said respective counties, where the charge of portage thereof to Philadelphia shall not exceed three pence per bushel.

And that the receipts for the said wheat or flour [so to] be delivered to the respective collectors by the persons paying or delivering the same, as aforesaid, shall be taken by the said collectors as payment from the persons by or from whom the same are delivered as aforesaid.

And the said collectors are hereby required, as soon as they receive the said respective warrants and duplicates of the assessments, to demand of the parties the respective sums of money, wherewith they are chargeable; and acquaint them of the day of appeal, which shall be appointed by the commissioners to be on the ninth day of December next following. But where the constable cannot meet the party of whom he is to make the said demand, he shall leave notice in writing with some of the family, or at the place of the party's last abode, signifying also the day of appeal.

And the said commissioners are hereby required to meet on the said ninth day of December, at which time the assessors shall attend, and the said commissioners shall then and there strictly examine the persons appealing, upon their affirmation, or otherwise, concerning the cause of their appeal; and upon such examination or proof of others, they are hereby empowered to diminish or add to such persons rates or assessments,

as they shall see just and reasonable; with power also to call before them such persons, as they find [are] omitted in the said assessment, in order to assess them; and if they refuse or neglect to appear, and give an account of the value of their estates, they shall pay double the sum they should or ought to have been rated at by this act.

And that the said clerks of the respective counties shall within ten days after the said day of appeal, deliver to the provincial treasurer, a true account of the sums total, which every collector shall be charged with pursuant to this act.

[Section III.] And be it further enacted, That the said collectors shall once a month at least, render a just and true account of and bring in and pay unto the said provincial treasurer or his deputy, all such flour, sums of money, and receipts for wheat, as they shall then have received, and shall pay the whole and every of the sums of money assessed in their respective duplicates, on or before the tenth day of April, one thousand seven hundred and eighteen.

And that the treasurer shall give receipts to the collectors, for what they shall so bring in or pay, from time to time, which receipts shall be the said respective collectors' discharge for so much. And the treasurer shall, from time to time, signify in writing to the commissioners, how much each collector brings in or pays, as aforesaid. And when any of them are negligent, or refuse to do their duty in the premises, the treasurer is hereby required forthwith to signify the same, by way of complaint, to the commissioners where such neglect or refusal shall happen.

[Section IV.] And be it further enacted, That if any person or persons, rated or assessed by virtue of this act, shall refuse or neglect to pay the sum or sums so assessed in ready money, or to deliver wheat or flour in lieu thereof, in manner aforesaid, by the space of thirty days after demand made, as aforesaid, it shall and may be lawful for the said collectors respectively, by virtue of a warrant signed and sealed by one or more of the said commissioners, who shall forthwith grant the same, and shall thereby empower the said collectors to call to their assistance, if occasion be, any constable or other person; and

in case of resistance to break open doors and other things, and make distress and sale of such person's goods and chattels; returning the overplus, if any be, to the owners, after reasonable charges deducted.

But if no distress can be found by the collector, and the party refuses or neglects forthwith to show them goods or chattels sufficient to satisfy the money then due, with reasonable charges, then the collector shall take the body of every such person, and bring him to the county gaol and deliver him to the sheriff or keeper of the said gaol, who shall detain him in safe custody, without bail or mainprize until payment shall be made.

Provided always, That where effects cannot be found sufficient to answer the whole sum in arrear, with charges as aforesaid, then distress shall be made for so much as such effects shall extend to, and the party to be imprisoned only for the residue thereof, with incident charges, all which charges of distress, assistance and bringing to prison shall be adjusted and settled by any two or more of the said commissioners hereby appointed, when such occasion shall happen.

[Section V.] And be it further enacted, That if upon complaint of the treasurer to the commissioners it shall appear that any of the said collectors refuse or neglect to pay the said sums of money or other effects which he or they shall be respectively charged to collect or produce receipts, testifying the payment or delivery thereof, as aforesaid, and deliver the money, flour or receipts for wheat, in manner and at the time by this act required (retaining only such sums as is hereby allowed for collecting and paying the same), it shall be lawful for the said commissioners or any two of them, and they are hereby required to meet, and issue out their warrants under their hands and seals, directed to the sheriff or coroner of the proper county, requiring him to take the body, and seize and secure the estate real and personal belonging to such delinquent, or which shall come into the hands or possession of his heirs, executors or administrators, wherever the same can be discovered or found in this province, and make return of his proceedings therein, at such time and place as the said commissioners shall appoint.

And that the commissioners who shall cause the said lands and estates to be seized and secured, as aforesaid, shall be and are hereby empowered to appoint a time for a general meeting of the commissioners of such county and there to cause public notice to be given where such meeting shall be appointed, six days at least before such general meeting. And the commissioners then present at such general meeting, or the major part of them, in case the money detained by such delinquent be not then paid or satisfied, shall and are hereby empowered and required to issue forth their warrants or precepts to the sheriff or coroner of the proper county, empowering and requiring him to sell and dispose of all such estates as shall be for the cause aforesaid seized and secured, or any part thereof, and to bring the money arising by such sale to the commissioners who granted such warrants, in order to satisfy and pay unto the provincial treasurer, for the time being, the sum or sums that shall be [so] unpaid or detained in the hands of the said collectors, or other persons, their heirs, executors or administrators respectively, with damages for what shall be so unpaid or detained, returning the overplus (if any be) to the owner, after all necessary charges deducted.

And when any sale of lands, tenements or hereditaments shall be made by such sheriff or coroner respectively, pursuant to this act, the title and conveyance thereof shall be by deed, signed, sealed and delivered by the sheriff or coroner, to such person or persons as shall purchase the same in fee-simple or otherwise, which shall be most absolute and available in law against the said delinquents, and their heirs and assigns, and all claiming under them.

And that all gifts, grants and sales which shall be made by any of the said delinquent collectors, or other officers respectively, of any of their said estates, after the time they should have paid the money or effects arising from the said assessments (unless the estate so seized be sufficient to answer what they are in arrear), are hereby declared to be fraudulent, and shall not prevent or avoid the seizures and sales hereby appointed to be made thereof as aforesaid.

[Section VI.] 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 their 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 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 collector shall come to receive such householder's assessment, then unless such freeman or servant hath by himself or friend paid, or unless such householder or employer doth pay the same for him upon demand made thereof by the collector, then it shall and may be lawful for every such collector to make distress and sale of the said householder's or employer's goods and chattels for the same, rendering the overplus to the owner as aforesaid.

[Section VII.] Be it further enacted, That [if] the said treasurer shall refuse or neglect to do his duty, as by this act is required, he shall be fined by the commissioners appointed for the county where he is deficient of his duty, in any sum not exceeding ten pounds for every offense, which by virtue of a warrant, under the hands and seals of the same commissioners or any two of them, directed to the sheriff or coroner of the county where the treasurer or his estate is at the time of issuing such warrant, shall be levied by seizure and sale of lands, distress and sale of goods, or imprisonment of body, as the case shall require.

And if any of the said commissioners shall refuse or neglect to do his duty in the premises, he or they so offending shall be fined by the governor or his deputy in any sum not exceeding ten pounds, to be levied by virtue of a warrant, under the hand and seal of the governor or his deputy, and paid to the treasurer as other fines are hereby appointed to be paid, and upon such refusal or neglect, or in case any of the said commissioners

shall happen to die during the continuance of this act, the governor or provincial treasurer, for the time being, shall forthwith appoint others to act in their stead.

And if any of the said assessors shall refuse or neglect to do their duty, as this act requires, the commissioners of the proper county, or any two of them, shall fine every such assessor, in any sum not exceeding ten pounds, which by virtue of a warrant, under the hands and seals of any two of the said commissioners, directed to the sheriff or coroner of the proper county, shall be levied as aforesaid.

And when any of the said assessors refuse or neglect as aforesaid, or shall happen to die during the continuance of this act, the commissioners shall forthwith appoint others to act in their stead.

All which said fines and all other fines and forfeitures mentioned in this act, shall be levied as aforesaid, and shall be paid to the provincial treasurer, for the same uses as by this act is appointed for other moneys hereby intended to be raised.

And the said commissioners shall be allowed four shillings and six pence, each, for every day's attendance, which, together with reasonable charges of clerks and other officers, as the said commissioners in their respective counties (by order under the hands of the major part of them) shall think fit to allow, shall be paid by the collector, and discounted by the provincial treasurer.

And the said assessors for their labor and pains in the premises, shall be allowed and paid three pence per pound of the whole assessment of their respective counties, to be paid by the collector to such as attend the service and equally divided amongst them.

And the said collectors shall retain in their hands nine pence per pound, for all sums of money by them respectively collected.

And the respective county clerks, for their pains and trouble in writing and delivering the duplicates, and all warrants relating to the premises, shall have and receive as followeth, viz.: The clerk of Philadelphia, five pounds; the clerk of Chester, three pounds; and the clerk of Bucks, forty shillings;

which the provincial treasurer is hereby required to pay to them respectively.

And if any of the said clerks shall refuse or neglect to do his or their duty, as by this [act] is required, he or they shall be fined by the commissioners of the proper county in the sum of five pounds each, to be levied and paid as aforesaid; and in case of death, neglect or refusal of any of the said clerks, the commissioners shall forthwith appoint others to act in their stead.

Provided always, That if any person or persons be sued or prosecuted for anything done in pursuance of this act, such person or persons, so sued or prosecuted, may plead the general issue and give this act and the special matter in evidence for their justification; and if the plaintiff or prosecutor become non-suit, or forbear prosecuting or suffer discontinuance, or if a verdict pass against him in such action, suit or information, the defendant shall have treble costs, as in any case where costs by law are given to defendants.

Provided always, That no person or persons shall be sued or prosecuted for neglect in executing of this act, unless he or they shall be sued or prosecuted within twelve months after such offense committed.

Provided also, That no proceedings prescribed or required by this act against collectors and other officers refusing or neglecting to comply therewith, shall be staid by *certiorari*, *habeas corpus* or otherwise, any law or usage to the contrary notwithstanding.

[Section VIII.] And be it further enacted by the authority aforesaid, That Samuel Preston, of Philadelphia, merchant, shall be and hereby is appointed provincial treasurer for receiving of all the moneys intended to be raised by this act, and of all the fines and forfeitures arising thereby; and that the treasurer for the time being, before he enter upon the execution of his office, shall become bound to the governor, with one or more sufficient sureties, in an obligation of one thousand pounds, condition[ed] for the true performance of his office and due observation of this act; and in case of his death or removal, the assembly for the time being, if sitting, but if

no assembly then sitting, the governor and council shall appoint one to supply his place, until the next meeting of assembly, who shall give security, as aforesaid.

[Section IX.] And be it further enacted by the authority aforesaid, That all the moneys arising by virtue of this act, as well as the money remaining due to the public upon the balance of the provincial treasurer's account, [and] all other moneys which now are or hereafter shall come to the said provincial treasurer's hands, deducting five per cent for his trouble in paying and receiving the same, shall by him, his heirs, executors or administrators be paid in manner following: (That is to say) first, the immediate services of this assembly, by order of this house, under the Speaker's hand, shall be discharged and paid; secondly, the sum of five hundred pounds shall be paid to the Honorable William Keith, Esquire, lieutenant-governor of this province, his executors, administrators or assigns; thirdly, all public debts, for which orders of payment are or have been issued under the Speaker's hand, shall be discharged; next, all other public debts, allowed by order of this assembly, under the Speaker's hand, shall be paid and discharged; and the residue (if any) shall remain as a public stock in the said provincial treasurer's hand, to be disposed of as the governor and assembly of this province, for the time being, shall order and direct, and not otherwise.

Passed August 24, 1717. Apparently never submitted to the consideration of the Crown. See Appendix IV, Section II.

CHAPTER CCXXII.

AN ACT FOR THE BETTER REGULATING OF ELECTIONS OF SHERIFFS, CORONERS AND ASSESSORS.

Whereas the manner of carrying on the said elections, differing from the peaceable method established for choosing members of assembly, has occasioned some disorders and tumults, which should be avoided for the future: