

of the said county or a majority of them, who are hereby required to assess and levy so much money as the said trustees or any three of them shall judge necessary for purchasing the land and finishing the said court-house and prison: Provided always, the sum of money so raised do not exceed three hundred pounds current money of this province.

[Section III.] And be it further enacted by the authority aforesaid, That when the said court-house shall be erected as aforesaid, that from thenceforth the several courts of general quarter-sessions of the peace and gaol-delivery and the courts of common pleas for the said county shall be holden and kept at the said court-house when the same is built and erected in the township of Newtown as aforesaid; and the election of representatives to serve in general assembly, assessors and all other officers of the said county who are or shall be appointed to be annually elected or otherwise shall be made and elected at the said court-house, any law, custom or usage to the contrary in anywise notwithstanding.

Passed March 20, 1724-25. Apparently never submitted to the Crown for consideration. See the Acts of Assembly passed March 7, 1745-46, Chapter 366; March 21, 1772, Chapter 650; June 14, 1777, Chapter 757; April 1, 1778, Chapter 798; August 19, 1778, Chapter 801; February 28, 1780, Chapter 878; September 13, 1785, Chapter 1175; April 13, 1791, Chapter 1575; April 8, 1794, Chapter 1732; February 28, 1810, P. L. 47; January 28, 1813, P. L. 54; April 14, 1834, P. L. 333; April 15, 1834, P. L. 537; April 24, 1879, P. L. 32; June 1, 1883, P. L. 53; April 26, 1889, P. L. 55.

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## CHAPTER COLXXXIV.

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### AN ACT FOR RAISING OF COUNTY RATES AND LEVIES.

Whereas by the help and directions of a law of this province passed in the fourth year of his present Majesty's reign, entitled "An act for the more effectual raising of county rates and levies,"<sup>1</sup> the method of those assessments are brought to a com-

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<sup>1</sup> Passed February 22, 1717-18, Chapter 231.

petent certainty and regulation; but inasmuch as by a supplementary act passed in the eighth year of this reign the number of commissioners appointed by the first act was reduced and the manner of their choice and succession settled, it is now thought convenient that both those acts should be reduced to one, omitting some clauses which at present may not be of absolute necessity to insert.

[Section I.] Be it therefore enacted by Sir William Keith, Baronet, Governor of the Province of Pennsylvania, &c., by and with the advice and consent of the freemen of the same Province in General Assembly met, and by the authority of the same, That the present commissioners for putting the said acts in execution, together with the assessors of the respective counties of Philadelphia, Chester and Bucks, now in being, shall continue in their several places and execute the powers and authorities given and required of them by the same acts for and during all the time they were respectively appointed to serve, according to the direction of those acts.

And in regard it is intended that three commissioners shall be continued to execute this act in every county of this province, and that the eldest or first-chosen of them shall be successively changed by yearly elections in each county:

[Section II.] It is therefore enacted by the authority aforesaid, That the freeholders and inhabitants of the said respective counties who are by the laws of this province qualified to elect and be elected members of assembly shall yearly and every year in a peaceable and quiet manner meet at the time and place appointed for such elections or the day following, unless it happen to be that called Sunday, and then on the day next after; whereupon they shall choose not only the said commissioners, but also persons to serve in assembly and to be sheriffs, coroners and assessors of the said respective counties in manner following: (That is to say) all persons who by virtue of the said laws have a right to vote in such elections shall deliver in writing to the judges of those elections respectively in one piece of paper the names of eight persons for whom they vote to serve in assembly, in one other paper the names of two persons for sheriffs and two for coroners; and in another piece of

paper the names of one person to be commissioner and six to be assessors for each of the said counties. And when the said commissioners and assessors are so chosen the sheriff of the respective counties shall take their names in writing, under the hands and seals of at least six more of the said freeholders, and certify the same to the justices at their general sessions of the peace in each county next after such election, which return shall be entered on record by the justices' clerk in their sessions minute-book. And that the returns of all the said other elections shall be made as usual, according to the manner and form prescribed by the said laws of this province relating thereunto.

But before any of the said commissioners, and assessors so chosen and returned shall take upon them the respective service and duty by this act required of them, they shall be qualified, to wit, the new-elected commissioner first and the assessors afterwards by oath or affirmation to the effect following: (That is to say)

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

Which qualification or engagement any two or more of the justices of the peace in the proper county, or city of Philadelphia, where such assessments are usually made, shall have power and are hereby required, under the penalty of five pounds apiece, to administer when required. And the said qualifications shall be put in writing and signed by those that take them, and certified by the justices, and filed by the clerk of the session along with the said sheriff's return of the persons so qualified.

Provided always, That when the inhabitants of any of the said counties refuse or neglect to choose commissioners and assessors according to the direction of this act, then and in every such case the commissioners and assessors who officiated the year next preceding such neglect shall continue to officiate in their respective stations until another election be made, according to the direction of this act.

[Section III.] And be it further enacted by the authority aforesaid, That the said commissioners and assessors or a majority of them as soon as conveniently they can after they are qualified as aforesaid, shall annually meet at the place where the quarter-sessions and other courts are usually held, and then and there or at such other times and places as the said commissioners or any two of them may then after appoint, shall calculate the public debts and charges of the said respective counties, allowing all just debts and demands which now are and hereafter shall be chargeable upon the said respective counties and city of Philadelphia; and shall from time to time adjust and settle the sum and sums of money which ought of necessity to be raised yearly to pay for representatives' service in general assemblies and to defray the charges of building and repairing of court-houses, prisons, workhouses, bridges and causeways at the ends of bridges or for destroying wolves, foxes and crows, with such other uses as may redound to the public service and benefit of the said counties respectively. And shall also ascertain and set down such competent sum and sums of money as shall be yearly applied towards every of the said services, together with such sums as may be needful to make good deficiencies in county rates assessed and not yet collected and to enforce the collection thereof as occasion may require.

[Section IV.] And be it further enacted by the authority aforesaid, That the said commissioners or any two of them in each county shall, within six days after their said annual meetings, issue forth their precepts, directed to the constables of every township, requiring them to bring to the said assessors within six weeks next after the date of such precepts fair and true certificates in writing, upon their oaths or affirmations, 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 residing or sojourning in every of the said townships, together with an account of what tracts and parcels of land and tenements they respectively hold in such township; and how many and what

parts of those tracts are settled, improved or cultivated, and how much of the same land is sowed with corn; and how many bound servants and negroes, with their ages, and what stock of cattle, horses, mares and sheep they possess, without concealment, fear, malice, favor or affection, upon pain of forfeiture of any sum not exceeding five pounds, to be levied as by this act is appointed.

And every of the said constables shall, by an order from one or more of the said commissioners, have and receive from the treasurer of the said respective counties three pence by the pound for their care and trouble in executing and returning the said precepts in manner aforesaid.

And that the assessors for the said respective counties or any four of them shall meet at the day and place where the commissioners' precepts are made returnable, and then and there receive the constables' returns, and shall thereupon, by the oaths or affirmation of the said constables or other credible persons, or by any other lawful ways or means, inform themselves what persons and estates in their respective counties are ratable by virtue of this act, and shall forthwith [equally] and impartially assess themselves and all others ratable as aforesaid, exempting out of such assessments all unsettled tracts or parcels of land: (That is to say) such tracts of land as at the time of the said assessment making are unseated, although the same were formerly accustomed to be rated in assessments, and having due regard to such as are poor and have a charge of children; and no single man who at the time of assessment is under twenty-one years of age or hath not been out of his servitude or apprenticeship six months shall be rated by this act; but as to those single men whose estates shall not be rated at fifty pounds, they shall be assessed after the rate of three shillings a head upon a tax of one penny per pound, both for poor rates and city and county levies.

Provided always, That no assessments of county rates to be made by virtue of this act in any one year shall exceed the value of three pence in the pound and nine shillings per head.

Provided also, That the proprietary and governor's proper estate shall not be liable to be rated or assessed by virtue of this act.

[Section V.] And be it further enacted by the authority aforesaid, That whensoever any wolves are killed within the inhabited parts of this [province], and when red foxes are killed by any person or persons (except Indians) within the said inhabited parts, he or they who kill such wolves or foxes shall bring the heads of them to some justice of the peace for the county where they are killed, who is hereby empowered and required to examine the parties producing such heads [or at the discretion of the said justice to charge him or them upon oath or affirmation to declare] where those wolves or foxes whose heads they so produce were killed and by whom; and if it shall clearly appear to the satisfaction of such justice that those heads were severed from wolves or foxes so as aforesaid killed by the party producing the same, the justices before whom such examination is taken shall cause the tongues and ears of such heads to be cut off, and upon proof made as aforesaid and not before shall grant an order upon the treasurer of the county where such wolves or foxes are killed, reciting therein the substance of the proof and requiring the treasurer to pay the party after the rates hereinafter appointed for each head: (That is to say)

For every grown dog or bitch wolf, fifteen shillings.

For every wolf puppy or whelp, seven shillings and six pence.

For every old red fox, two shillings.

And for every young red fox or whelp, one shilling.

Provided nevertheless, That wolves' heads brought before a magistrate by any Indian to claim the benefit of this act shall be attended with a certificate or other proof of some person in the neighborhood where such wolf was killed, certifying under his hand that he saw such head when green.

And whosoever kills any crows, he may bring them, but not less than six at one time, to the next justice of the peace, who shall see their bills cut off, and then give the party that brings them an order upon the county treasurer to pay him three pence per head for every such crow.

[Section VI.] And be it further enacted, That all the said respective sums of money, with the names of those persons to whom payable and the particular uses to which they are appro-

priated, shall be entered in a book to be kept for that purpose by the treasurers of the respective counties, who are hereby required to provide books at their own charge wherein they shall make the said entries accordingly. And that all accounts of debts and demands justly chargeable upon the [said] respective counties shall be allowed by a majority of the commissioners and assessors of the same counties for the time being, who shall certify such allowance accordingly by endorsement on the accounts, and shall cause the names of the creditors and the sums so allowed them to be entered in a book which the said commissioners shall prepare and keep for that purpose at the charge of the said respective counties.

[Section VII.] And be it further enacted by the authority aforesaid, That the said assessors shall, at the return of the commissioners' precepts above mentioned, divide the counties wherein they act into districts, and appoint some fit person in every of those districts to be collector of the said assessments from time to time and shall cause fair duplicates of the assessment of each district to be drawn; one part thereof shall by the clerk that writes the same be delivered to one of the said commissioners of the proper county, and the other part to the collector of each district, with directions from the said commissioners to every such collector, endorsed on his duplicate or annexed thereunto, requiring him 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 said commissioners within one month after the said assessments are made; but where any of the said collectors cannot meet with the party of whom demand is to be made as aforesaid, he or they shall leave notice in writing with some of the family or at the place of the parties' last abode, signifying also the day of appeal, at which day every of the said collectors shall return their said duplicates with the names of such persons and value of such estates as shall be concealed, undervalued or omitted in the constables' return.

And if any person or persons find him or themselves aggrieved with any of the said assessments, supposing the same

to be unequal, he or they may appeal to the commissioners of the proper county.

And the said commissioners are hereby required to meet on the said day of appeal, where the assessors shall attend and lay before the commissioners all the written certificates of the names of the taxables and the account of their estates returned by the constables as this act requires, together with the particular valuations set by the assessors upon the persons and estates so returned. Whereupon the commissioners shall take due notice thereof and strictly examine the persons appealing upon their affirmations 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 person's rate or assessment as to them shall seem just and reasonable, with power also to call before them such persons and take notice of such estates as they find are omitted in the said assessment in order to rectify it. And if the persons so omitted refuse or neglect to appear and give an account of the value of their estate they shall pay double the sum they should or ought to have been rated at by this act.

And the said commissioners upon hearing of the said appeals shall rectify and adjust the said assessments by abating or adding to the sums contained in their said respective duplicates, and cause their clerks to give the parties concerned, where omissions are supplied or additions made to their assessments, five days' notice to appear before the commissioners and make their objections thereunto. And that the said clerks shall within ten days next after the said day of appeal deliver to the treasurers of the said respective counties a true account of the sums total which every collector shall be charged with pursuant to this act.

And the said commissioners shall cause their clerks to draw fair duplicates of the assessments of the said respective districts so rectified as aforesaid, and deliver them to the collectors of those districts where they belong within twenty days after the said day of appeal, with a warrant annexed thereunto under the hand and seal of one or more of the commissioners who signed the assessments, requiring them forthwith to col-



lect and receive from the persons assessed the several sums in the said duplicates respectively mentioned, either in ready money, bills of credit or good, merchantable wheat at money price, to be delivered at such market, mill or mills in the said respective counties where the charge of the portage thereof to Philadelphia shall not exceed three pence per bushel; and that the miller's receipt for the said wheat being 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 person by or from whom the same are delivered as aforesaid.

[Section VIII.] And be it further enacted by the authority aforesaid, That the said collectors shall once in six weeks at least render a just and true account of and bring in and pay unto the respective county treasurers all such 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 within three months next after the said days of appeal; and the treasurers shall give receipts to the collectors for what they shall so bring in and pay from time to time, which receipts shall be the collector's discharge for so much.

And that the said treasurers shall from time to time signify in writing to the said commissioners how much every collector brings in and pays as aforesaid; and when any of the said collectors are negligent or refuse to do their duty in the premises, the treasurers are hereby required forthwith to signify the same by way of complaint to the commissioners where such neglect or refusal shall happen.

[Section IX.] And be it further enacted, That if any person or persons so rated or assessed by virtue of this act shall refuse or neglect to pay the sum or sums so assessed in ready money, bills of credit or wheat delivered in lieu thereof in manner aforesaid by the space of thirty days after demand made as aforesaid, it shall be lawful for the said collectors respectively, by virtue of a special warrant for that purpose, signed and sealed by two 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 in the day time any house, trunk, box, chest, closet, cupboard or other things where any such offender's goods and chattels or other effects are supposed to be, and make distress and sale thereof, rendering 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 to show them goods or chattels of his own forthwith 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 mainprise until payment 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 the effects 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 when such occasion shall happen.

[Section X.] 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 payments or delivery thereof as aforesaid, and deliver the money or receipts for wheat in the manner and at the time by this act required, retaining such sums as is hereby allowed for collecting and paying the same, then the commissioners of the proper county or any two of them shall fine every such delinquent collector in any sum not exceeding ten pounds and appoint others to act in his or their stead.

And moreover, it shall be lawful for the said commissioners of the proper county 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 commissioners shall appoint.

And that the said 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 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 respective county treasurers 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, 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 respec-

tively 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 XI.] 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 freemen shall not be found at such place of residence nor within the same township where their names are taken as aforesaid at the time when such respective collectors shall come to receive such householders' 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) it shall and may be lawful for every such collector to make distress and sale of the householder or employer's goods and chattels for the same, rendering the overplus to the owner as aforesaid; and every such householder or employer shall recover the same from every such freeman with charges by warrant from any justice of the peace of the proper county as in case of debts under forty shillings.

[Section XII.] And be it further enacted by the authority aforesaid, That if any of the said commissioners shall refuse or neglect to do his or their duty in the premises, he or they so offending shall be fined by a majority of the justices of the peace of the proper county for the time being, at their next quarter-sessions after the said offense is committed, in any sum not exceeding ten pounds for every offense; which, by virtue of a warrant under the hands and seals of the said

justices or any two of them, directed to the sheriff or coroner of the county where such offender 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 from and after such refusal or neglect, or if any of the said commissioners shall misbehave themselves or happen to die during the time for which they are chosen, the other commissioners and assessors for the time being at their next meeting next after such death, refusal, misbehavior or neglect shall in every such case appoint others to act in their stead.

And if any of the said treasurers shall refuse or neglect to do his duty as by this act is required, he shall be fined by two or more of the commissioners for the county where he is deficient of his duty in any sum not exceeding ten pounds for every offense, which shall be levied as aforesaid by virtue of a warrant under the hand and seal of two or more of the same commissioners, directed as aforesaid; and from and after such refusal or neglect, or if any of the said treasurers shall happen to die, the commissioners of the proper county shall in every such case 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 shall be levied by one of the same commissioner's warrant in manner aforesaid.

All which fines, with all the other fines and forfeitures mentioned in this act, shall be levied as aforesaid, and shall be paid and added to the public stock of the respective counties where they shall happen.

And the said commissioners shall be allowed four shillings and six pence each for every day's attendance, besides twelve pence for every precept and warrant they are to sign by direction of this act; which, with reasonable charges to be allowed their clerks for delivering the duplicates and other services, besides writing, as the said commissioners in their respective counties (by order under the hand of two of them) shall think

fit to allow, shall be paid by the respective county treasurers.

And the said assessors for their time and labor in the premises shall be allowed six pence per pound for the whole sum contained in the rates of their respective counties after the assessment is rectified and adjusted by the commissioners according to the direction of this act, to be paid by the treasurer upon sight of the commissioner's order for the same and be equally divided amongst them; which said poundage shall be to the assessors for the time being in full satisfaction for all the service and attendance required of them by this act.

And the said collectors shall retain in their hands twelve pence per pound for all sums of money by them respectively collected, together with what they shall pay the assessors as aforesaid.

And those that officiate as clerks shall for their pains in writing the duplicates and all warrants and precepts relating to the premises have and receive as followeth, viz.: The clerk of Philadelphia, four pounds; the clerk of Chester, four pounds; and the clerk of Bucks, three pounds ten shillings, which the respective county treasurer is hereby required to pay them accordingly.

And if any of the said clerks shall 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 ten pounds each, to be levied and paid as aforesaid; and in case of death or neglect 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, he or they may plead the general issue and give this act and special matter in evidence for their justification; and if the plaintiff or prosecutor become nonsuit or forbear prosecution or suffer discontinuance, or if a verdict pass against him in such action, suit or information, the defendant shall have treble costs, to be recovered as in case where costs by law are given to defendants.

Provided also, That no person or persons shall be sued or

prosecuted for neglect in the execution of this act unless he or they be sued or prosecuted within twelve months after such offense is committed.

Provided also, That no proceedings prescribed or required by this act against collectors and other officers and persons refusing or neglecting to comply therewith shall be stayed by *nolle prosequi* or otherwise; nor any fines or forfeitures arising by this act pardoned or released without payment thereof made to the uses hereby appointed, any law or usage to the contrary notwithstanding.

[Section XIII.] And be it further enacted by the authority aforesaid, That the said commissioners and assessors of the said respective counties for the time being or the major part of them are hereby empowered and required, as often as there may be occasion during the continuance of this act, to choose a treasurer for each county, which treasurers when so chosen, as well as the present county treasurers and every of them, are hereby empowered and required respectively to receive all the money and other effects arising as well from all the [said] assessments, as also the fines and forfeitures which shall be imposed from time to time by virtue of this act.

And that the said respective treasurers for the time being, before they enter upon the execution of their offices, shall become bound to the commissioners of the proper county with one or more sufficient sureties, to wit: The treasurer of Philadelphia county, in an obligation of one thousand pounds; the treasurer of Chester county, in an obligation of eight hundred pounds; and the treasurer of Bucks county, in an obligation of four hundred pounds, conditioned for the true execution of their respective offices and due observation of this act.

And in case of the death or removal of any of the said treasurers, then the commissioners and assessors of the proper county for the time being or the major part of them shall appoint others to supply the places of such as shall so die or be removed from time to time, who shall give security as above; which said respective treasurers shall give security in manner aforesaid and shall keep a distinct book in each county containing a particular account of all the rates and assessments made

or to be made as aforesaid, as also of all disbursements and payments made by order of former commissioners and assessors, with such payments as shall hereafter be made by order of the commissioners by virtue of this act.

And that the treasurers shall yearly, at the next quarter-sessions after midsummer-day in each county of this province, bring in and settle their respective accounts with the said commissioners and assessors, a majority of whom shall give attendance for that purpose, and shall have power to adjourn from time to time till the said accounts are settled; and the treasurers shall be allowed for their trouble in receiving and paying all such moneys as shall come into their hands respectively by virtue of this or the other acts for raising county levies so much as the said commissioners and assessors or the major part of them from time to time shall judge reasonable.

And where any county treasurers shall be removed from their offices of treasurers, they shall deliver up [to] the succeeding treasurers all the books, public accounts and papers belonging to those counties where they acted whole and entire and undefaced, under the penalty of one hundred pounds, to be recovered in manner and for the uses herein above mentioned. And where any county treasurer hath been or shall be removed by death, the executors or administrators of such decedent shall deliver in like manner all the books and papers relating to the said public accounts to the succeeding treasurers under the same penalties, to be recovered as aforesaid.

[Section XIV.] And be it further enacted by the authority aforesaid, That the said acts "for more effectual raising of county levies,"<sup>1</sup> made in the fourth year of his present Majesty's reign, and the said supplementary act, made in the eighth year of the same reign, and all other acts made "for raising and collecting arrears of county levies,"<sup>2</sup> passed in the several reigns of the late King William and Queen Anne, and every article, clause or thing therein or in any of them contained

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<sup>1</sup> Passed February 22, 1717-18, Chapter 231.

<sup>2</sup> Passed May 12, 1722, Chapter 254.



shall be and are hereby repealed to all intents and purposes whatsoever.

Passed March 20, 1724-25. Apparently never considered by the Crown, but allowed to become a law by lapse of time, in accordance with the proprietary charter. See Volume III, Appendix V, Section I, and notes to the (two) Acts of Assembly passed November 27, 1700, Chapters 32, 69; and the Acts of Assembly passed May 10, 1729, Chapter 302; August 13, 1732, Chapter 329; August 15, 1732, Chapter 330; March 29, 1735, Chapter 337; February 4, 1748-49, Chapter 376; January 27, 1749-50, Chapter 382; November 27, 1755, Chapter 406; March 4, 1763, Chapter 497; May 30, 1764, Chapter 513; September 26, 1767, Chapter 568; January 22, 1774, Chapter 692; (the Constitution of 1776, Plan of Government, Section 31;) February 12, 1777, Chapter 741; March 11, 1777, Chapter 745; March 16, 1779, Chapter 828; March 29, 1779, Chapter 381; October 1, 1779, Chapter 851; November 27, 1779, Chapter 875; March 18, 1780, Chapter 900; December 19, 1780, Chapter 921; April 13, 1782, Chapter 972; March 25, 1785, Chapter 1140; April 5, 1785, Chapter 1161; March 24, 1786, Chapter 1218; September 22, 1788, Chapter 1358; October 3, 1788, Chapter 1363; March 30, 1791, Chapter 1543; April 6, 1791, Chapter 1545; April 3, 1792, Chapter 1622; April 8, 1794, Chapter 1729; April 17, 1795, Chapter 1852; April 4, 1798, Chapter 1997. Repealed by the Act of Assembly passed April 11, 1799. Chapter 2095.

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## CHAPTER CCLXXXV.

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### AN ACT TO REGULATE THE PRACTICE UPON WRITS OF SUMMONS AND ARREST.

Whereas it hath been the earnest endeavors of the legislative power of this government to provide for the liberty of the subject by regulations of this kind without the least design of protecting men's estates from payment of their debts, but so far as justice would permit to maintain the freedom of their persons, according to the ancient common law of England, which suffered not the body in case of debt to be detained in prison, but be at liberty to follow his own affairs and business, &c. And it seems highly just that the same reason should take place in this new colony, where plantations are to be improved by hard labor and great diligence:

Therefore may it please the governor that it may be enacted: