

## CHAPTER CCCCLIII.

AN ACT FOR GRANTING TO HIS MAJESTY THE SUM OF ONE HUNDRED THOUSAND POUNDS AND FOR STRIKING THE SAME IN BILLS OF CREDIT IN THE MANNER HEREINAFTER DIRECTED, AND FOR PROVIDING A FUND FOR SINKING THE SAID BILLS OF CREDIT BY A TAX ON ALL ESTATES, REAL AND PERSONAL, AND TAXABLES WITHIN THIS PROVINCE.

Whereas the large supplies heretofore granted to His Majesty's use are now expended and further aids are become absolutely necessary for the defense of this province and for assisting in the vigorous measures which are now prosecuting by our most gracious sovereign for our defense and that of his other colonies in America; and notwithstanding this young colony is now under a very heavy debt, occasioned by the large supplies already granted to the King's use, and subject to taxes which its inhabitants are scarcely able to discharge, yet as His Majesty is graciously pleased and determined to set on foot such offensive operations as shall be most efficacious towards improving the great and important advantages gained the last campaign and for the further reduction of his enemies in North America, we, the representatives of the freemen of the province of Pennsylvania, being earnestly desirous to co-operate with and second to the utmost of our abilities the large expense and extraordinary succors supplied by our mother country, have cheerfully and voluntarily given and granted and do hereby give and grant unto His Majesty the sum of one hundred thousand pounds over and above the several sums hereafter given and granted to the King's use, and do pray that it may be enacted:

[Section I.] And be it enacted by the Honorable James Hamilton, Esquire, Lieutenant-Governor under the Honorable Thomas Penn and Richard Penn, Esquires, true and absolute Proprietaries of the Province of Pennsylvania and counties of Newcastle, Kent and Sussex upon Delaware, by and with the

advice and consent of the representatives of the freemen of the said Province in General Assembly met, and by the authority of the same, That the sum of one hundred thousand pounds in bills of credit, so as aforesaid to be struck by virtue of this act in the manner hereinafter mentioned, shall be given to the King's use; and to the end the said one hundred thousand pounds in bills of credit so as aforesaid struck may be duly and fully sunk and destroyed:

[Section II.] Be it further enacted by the authority aforesaid, That there shall be levied on all the estates real and personal within this province of all and every person and persons (the estates of the proprietaries not excepted) the sum of eighteen pence for every pound clear yearly value of the said estates, as the said yearly value of the rents ariseth out of the premises, or otherwise to be estimated by the assessors according to their best discretion and judgment, having respect to the quantity and value of the unimproved parts of the same; as also upon all located unimproved tracts of land, to be assessed and rated in the manner hereinafter mentioned, to be paid by the owners or possessors in the manner herein directed; 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 or hath been out of his apprenticeship or servitude for the space of six months and is not otherwise rated by virtue of this act fifteen pounds shall pay the sum of twenty shillings, except such as shall be actually engaged in His Majesty's service as soldiers during the time for which any part of the tax shall be levied.

All which said several sums so to be raised as aforesaid shall be assessed and levied from and after the tenth day of March, in the year of our Lord one thousand seven hundred and sixty-seven, and shall be collected and paid as is hereinafter directed on or before the tenth day of March, one thousand seven hundred and seventy, in the same manner as the money given and granted to the King's use in and by an act of general assembly of this province passed in the twenty-ninth year of the present reign, entitled "An act for granting the sum of sixty thousand pounds to the King's use and for striking fifty-five thousand pounds

thereof in bills of credit and to provide a fund for sinking the same,"<sup>1</sup> is directed, and every article, clause and thing therein contained concerning the assessing and levying the taxes therein mentioned, and the duties of the several officers and the allowances for their trouble enjoined them by the said act, and the penalties and forfeitures for refusal or neglect thereof, shall be used, exercised and put in practice for assessing and levying the tax hereby imposed and for discharging the respective duties and offices thereof, as if the same articles, clauses and things were inserted in this act, except in such cases as are herein ascertained, provided for or altered.

[Section III.] And be it further enacted by the authority aforesaid, That the freeholders and others qualified to elect members of assembly of every township and borough in each county within this province and of every ward in the city of Philadelphia, shall meet together on the twenty-seventh day of September next, and so on the same day in the same month every year during the continuance of this act, unless the same shall happen to be on Sunday, and then on the day before, and between the hours of nine in the forenoon and three in the afternoon, choose by way of ballot or by tickets in writing, one discreet and reputable freeholder who may be supposed to be best acquainted with the estates and circumstances of the inhabitants and residing within the said township, borough or ward, for an assessor, whose name shall be returned in writing under the hands of two or more of the electors to the sheriff of the respective county on or before the first day of October next following by the constable of the said township, at the same time he shall return the inspector directed to be chosen on the same day by [a.] law of this province now in force; and the said sheriff shall deliver in writing within five days after the receipt of such return the names of the persons so chosen and returned for assessors to one or more of the commissioners of the said county under the penalty of twenty pounds; which said assessor so chosen as aforesaid for the respective township, borough or ward shall and is hereby enjoined and required to go to the place or places of abode of all and every person and persons residing

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<sup>1</sup> Passed November 27, 1755, Chapter 406.

therein and make a faithful and diligent inquiry into, and endeavor by all lawful ways and means in his power to procure a true and exact account of the real and personal estates of every inhabitant thereof, and the real estates of non-residents therein and of the true value of such estates.

[Section IV.] And be it further enacted by the authority aforesaid, That the commissioners of the respective counties shall, within fourteen days after the first day of October next, give notice in writing to the county assessors to meet them on a certain day and place therein to be appointed, and then and there the said commissioners and assessors shall proceed to divide their respective counties into districts, allotting any number of townships, boroughs or wards, not exceeding five, lying nearest to each other, into one district, until the whole county shall be divided as aforesaid. And they shall also then and there nominate and appoint the day or days on which the assessors of each district or division so as aforesaid made shall attend in order to join with and assist the county assessors to rate and assess the district for which they shall be so respectively chosen and no other, which they, the said assessors, are hereby authorized, enjoined and required to do; of which day or days and place so appointed the commissioners are hereby commanded to give notice in the precepts hereinafter directed to be issued to the said assessors of the respective townships, boroughs or wards: But before the said assessor so chosen for each township, borough or ward in the respective counties shall enter upon the execution of the duties enjoined and required of him by this act he shall, before some magistrate of his county, take an oath or affirmation that he will well and faithfully, to the best of his skill, judgment and abilities, discharge and perform all and every the acts and duties hereby enjoined and required of him.

[Section V.] And be it further enacted by the authority aforesaid, That the commissioners of the respective counties or any two of them, shall, within ten days after the county is divided into districts, under the penalty of fifty pounds, issue forth their precepts, directed to the assessor of every township within their county, requiring him to bring to the county assessors within

four weeks next after the date of such precepts fair and true certificates in writing of the names and surnames of all and every the persons dwelling or residing within the limits of that township, ward, borough or place with which he shall be charged and the names of all freemen, inmates, hired servants and all other persons residing or sojourning in the same township, ward, borough or place, together with an account of what tracts and parcels of land and tenements they respectively hold, as also how many and what part of those tracts are settled, improved or cultivated and how much of the said land is sowed with corn; how many bound servants and negroes, with their ages, and what stock of cattle, horses, mares and sheep they possess, and what quit-rents they respectively are liable to pay to the proprietaries yearly within this province; also all grist-mills, saw-mills and all other mills, forges, furnaces, mines, house-rents, ground-rents, trades or occupations, and all offices and posts of profit, bodies politic and corporate having estate or income (hospitals and charity schools only excepted), together with what other property they respectively hold; and also an account of all such located lands as belong to the Honorable the Proprietaries of this province or either of them; and such other land as by the hereinbefore mentioned act for granting sixty thousand pounds to the King's use and by this act is particularly set forth and directed to be assessed, without concealment, fear, malice, favor or affection.

[Section VI.] And be it further enacted by the authority aforesaid, That the assessors of the respective counties shall meet at the day and place to be appointed as aforesaid by the commissioners' precepts, and then and there receive the returns of the assessors so chosen by the freeholders and inhabitants of the respective townships, boroughs and wards, and thereupon proceed, in conjunction with the assessors of each respective district, who shall have the same powers with the county assessors, to rate and assess the same townships, boroughs and wards within the same district. And the said rates and assessments of one district being finished, they, the said county assessors, together with the assessors elected by the townships, boroughs or wards respectively, shall proceed to rate and assess another

district in the same manner, until they shall have rated and assessed the whole county according to justice and good conscience. And the assessors of each district shall and they are hereby enjoined and required to attend on the day of appeal, which shall be appointed by the commissioners for their respective districts, in the same manner and for the same purposes as the county assessors are directed and required by the act for raising county rates and levies.

[Section VII.] And be it further enacted by the authority aforesaid, That if any of the townships or boroughs within this province or any of the wards of the city of Philadelphia shall neglect or refuse to choose an assessor as is hereinbefore directed, the constable of every township, borough or ward so neglecting shall forthwith, under the penalty of ten pounds, give notice thereof to the commissioners of the respective county, who shall and they are hereby authorized and enjoined, as soon as may be, to make choice of one assessor residing in every township, borough or ward, so as aforesaid neglecting; of which choice the said commissioners shall forthwith give notice to the constable, and the said assessor or assessors so as aforesaid appointed by the said commissioners shall be under like qualifications and have the same powers and authorities and shall perform all the duties of assessors, under the same pains, penalties and forfeitures as if the said assessor or assessors had been chosen by the major vote of the freeholders and inhabitants of the respective townships or boroughs within this province or of the wards of the city of Philadelphia as is hereinbefore directed.

[Section VIII.] And be it further enacted by the authority aforesaid, That the commissioners and assessors of every county within this province, together with the assessors so chosen by the freeholders and inhabitants of each township, borough or ward, shall proceed to assess, rate and levy the taxes and sums of money which are by several former laws directed to be assessed, raised and levied for sinking the bills of credit that have been heretofore struck and granted to His Majesty's use, upon the same returns of property and in the same manner as the sum of one hundred thousand pounds hereby granted to the

King's use is enjoined and directed to be assessed, raised and levied, and in no other manner whatsoever.

[Section IX.] And be it further enacted by the authority aforesaid, That the assessors of the several counties within this province shall and they are hereby enjoined and required, under the penalty of fifty pounds each, after the assessment of every township in each respective county is made and finished, to deliver to the respective commissioners true transcripts of their said assessments, certified under their hands, together with the quantity of all and every tract of land and how much they are rated at per hundred acres; and also the quantity of the personal estate of all and every person and taxable in each and every township within their counties respectively and in what manner the same was rated and assessed, and an account of all single men rated per head: All which said transcripts or duplicates thereof, shall be by the commissioners laid before the assembly for the time being at their next meeting after the said assessments are regulated and adjusted by the commissioners, under the penalty of fifty pounds each, in order that the representatives of this province may inspect and consider the equality of the said assessments in respect to the proportions which the several counties may bear one to the other, and conduct themselves accordingly.

And whereas many valuable lots of ground within the city of Philadelphia and the several boroughs and towns within this province remain unimproved.

[Section X.] Be it further enacted by the authority aforesaid, That all such unimproved lots of ground within the city and boroughs aforesaid shall be rated and assessed according to their situation and value, for and towards raising the money hereby granted, anything in this act or any other act of this province relating to the taxing of unimproved located lands contained to the contrary notwithstanding.

[Section XI.] And be it further enacted by the authority aforesaid, That in case of the death of any of the commissioners or assessors, or their neglect or refusal to act in discharge of the duties required of them by this act, then and in every such case the remaining commissioners and assessors of the respective

county for the time being, or the major part of them, shall appoint others to supply the place or places of such as shall so die, neglect or refuse to act from time to time, as occasion may require, which commissioner and assessor or assessors so chosen shall take the oaths or affirmations in the manner prescribed to be taken by the laws of this province, and shall thereupon have all the powers and authorities and shall perform all the duties as commissioners and assessors chosen by the direction of the laws of this province in the respective counties to all intents and purposes whatsoever: And the commissioners who shall put this act in execution, instead of the oath or affirmations prescribed to be taken by former acts by the commissioners and assessors, shall take an oath or affirmation to the following effect, viz.:

“You shall well and truly cause the rates and sums of money by virtue of this act imposed to be duly and equally assessed and laid, according to the best of your skill and knowledge, so far as relates to the duty and office of a commissioner, and herein you shall spare no person for favor or affection or grieve any for hatred or ill-will.”

Which qualification shall be administered as in and by an act for raising county rates is enjoined and required.

[Section XII.] And be it further enacted by the authority aforesaid, That the commissioners and assessors of the respective counties for the time being, or the major part of them, and no other, 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, who shall have all the powers and shall be subjected to all the duties, penalties and forfeitures as by the acts now in force they are or ought to be invested with or subjected to.

[Section XIII.] And be it further enacted by the authority aforesaid, That the provincial treasurer for the time being shall, out of the moneys paid into his hands by virtue of this act, yearly and every year for the space of three years next ensuing the first day of October, one thousand seven hundred and sixty-seven, pay into the hands of the committees of assembly yearly appointed to settle the public accounts, the sum of thirty-three thousand three hundred and thirty-three pounds, six shillings



and eight pence in bills of credit of this province, which the said committees are hereby enjoined and required [yearly] during the said term of three years, to burn, sink and destroy.

And the provincial treasurer shall have and receive for his care and trouble the sum of five shillings for every hundred pounds he shall so receive [and pay] and no more.

And the trustees of the general loan-office shall have and receive for their trouble in receiving and paying the moneys and performing the duties by this act required the sum of three shillings for every hundred pounds and no more.

And the assessors chosen as aforesaid for their care and trouble in making the returns and attending the assessors of the county and other the duties enjoined them by this act shall have and receive five shillings per diem and no more.

And the county assessors, for their time and labor in their assessments, shall be allowed five shillings per diem and no more.

[Section XIV.] And be it further enacted by the authority aforesaid, That if any of the commissioners or county assessors or the assessors of the several townships, boroughs or wards shall refuse or neglect to perform and discharge the duties required of them by this act, each and every of the said commissioners or assessors so refusing or neglecting shall forfeit the sum of fifty pounds. And the commissioner or commissioners and county assessors who shall act, or a majority of them, shall appoint some other fit person or persons in the place or stead of such as shall refuse or neglect to act as aforesaid, or of such as shall be rendered incapable by sickness or other unavoidable accident. And every collector or collectors who shall neglect or refuse to take upon him or themselves the trust and duty required of him [or them] by this act, he or they so refusing or neglecting shall forfeit and pay to the county treasurer the sum of ten pounds each, and the commissioners shall appoint some other fit person or persons in the place or stead of the collector or collectors so refusing or neglecting as aforesaid. All which said fines and forfeitures shall be levied in the same manner that the fines and forfeitures imposed and inflicted by the act for raising county rates and levies are directed and when recovered shall be added to the provincial stock.

[Section XV.] And be it further enacted by the authority

aforesaid, That a proportionable part of the several sums of money granted to His Majesty's use shall be rated, assessed and levied upon all and every the real and personal estates of the Honorable Thomas Penn and Richard Penn, Esquires, proprietaries of this province, and shall be paid on the same terms, limitations and conditions and at the same times as in and by an act of General Assembly of this province passed in the thirty-second year of His present Majesty's reign, entitled "An act for granting to His Majesty the sum of one hundred thousand pounds and for striking the same in bills of credit in the manner hereinafter directed, and for providing a fund for sinking the said bills of credit by a tax on all estates, real and personal, and taxables within this province,"<sup>1</sup> and by this act are particularly set forth, directed, limited and appointed, anything in this act or any other act of this province to the contrary notwithstanding.

[Section XVI.] And be it further enacted by the authority aforesaid, That bills of credit to the value of one hundred thousand pounds, current money of America, according to an act of Parliament made in the sixth year of the reign of Queen Anne for ascertaining the rates of foreign coins in the plantations of America, shall within one month next after passing this act be prepared and printed on good, strong paper, under the care and direction of the trustees of the general loan office aforesaid, the charge whereof shall be paid by the provincial treasurer out of the moneys arising from the next tax raised and paid into his hands after the publication of this act, which bills shall be made and prepared in manner and form following [and no other] viz.:

"This bill shall pass current for \_\_\_\_\_ within the province of Pennsylvania according to an act of assembly made in the thirty-third year of the reign of King George the Second. Dated the first day of May, one thousand seven hundred and sixty."

And the said bills shall have such like escutcheons as in the margin hereof, with such other devices on the said bills as the said trustees shall think fit, as well as to prevent counterfeits as to distinguish their several denominations, each of which bills shall be of the several and respective denominations following and no other, viz.:



<sup>1</sup> Passed April 17, 1759, Chapter 437.

Nine thousand nine hundred of the same bills, of the sum of five pounds.

Nine thousand nine hundred of the same bills, of the sum of two pounds ten shillings.

Nine thousand nine hundred of the same bills, of the sum of twenty shillings.

Nine thousand nine hundred of the same bills, of the sum of fifteen shillings.

Nine thousand nine hundred of the same bills, of the sum of ten shillings.

Nine thousand nine hundred of the same bills, of the sum of five shillings.

Ten thousand nine hundred and nine of the same bills, of the sum of nine pence.

Ten thousand nine hundred and nine of the same bills, of the sum of six pence.

Ten thousand nine hundred and nine of the same bills, of the sum of four pence.

Ten thousand nine hundred and nine of the same bills, of the sum of three pence.

And the trustees shall use the best of their care, attention and diligence during the printing of the said bills that the number and amount thereof, according to their respective denominations aforesaid, be not exceeded nor any clandestine or fraudulent practice be used by the printer, his servants or others concerned therein.

And for perfecting the said bills to make them current within this province according to the true intent and meaning of this act:

[Section XVII.] Be it further enacted by the authority aforesaid, That all and every of the said bills of the sum of five shillings and upwards shall be signed by the following persons, or any three of them, and all the tickets by any one of them and no more: That is to say, Charles Jones, Richard Pearne, Joseph Stretch, John Jervis, Joseph Norris, Henry Harrison, Charles Thomson, Luke Morris, Evan Morgan, Thomas Tilbury, John Ord, Thomas Gordon, Joseph Marriot, Thomas Say, Joseph Saunders, Joseph Redman, Isaac Greenleaf, William Morris,

Jonathan Evans, Matthew Drason, Joseph King, Joseph Parker, George Morri[son] and James Eddy; who are hereby nominated and appointed to be signers of all the bills of credit to be emitted by virtue of this act in the manner hereinbefore directed. And the several signers shall, before they receive or sign any of the said bills of credit, take an oath or affirmation to the following effect, viz.:

“They shall well and truly sign and number all the bills of credit that shall come to their hands for that purpose by the direction of this act; and the same so signed and numbered will deliver or cause to be delivered unto the trustees of the general loan office of the province of Pennsylvania pursuant to the direction of this act.”

[Section XVIII.] And be it further enacted by the authority aforesaid, That the said trustees, after the said bills are printed, shall deliver them to the said signers to be signed and numbered by parcels, for which the said signers or some of them shall give their receipt; of all which bills of credit so delivered by the trustees to be signed true account shall be kept by the signers, who, upon the re-delivery of each or any parcel of the said bills of credit by them signed and numbered to the trustees of the general loan office shall take the receipt of the said trustees, to charge them before any committee of assembly to be appointed for that purpose. And the said signers shall have fifteen shillings apiece for every thousand of the aforesaid bills by them respectively signed and numbered, to be paid by the provincial treasurer out of the moneys arising from the next tax raised and paid into his hands after the publication of this act.

[Section XIX.] And be it further enacted by the authority aforesaid, That all the aforesaid bills of credit to be made as this act directs shall be current bills of this province until the tenth day of March in the year one thousand seven hundred and seventy and no longer, and as such shall during the said term be received in payment for the discharge of all manner of debts, rents, sum and sums of money whatsoever, due, payable or accruing upon any or by reason of any mortgage, bill, bond, specialty, note, book account, promise or other contract or cause whatsoever, as if the same were tendered or paid in the coins mentioned in such bond or other writing, book account, promise,

assumption or any other contract or cause whatsoever, and at the rates ascertained in the said act of Parliament, and shall be so received in all payments by all persons whatsoever.

[Section XX.] And be it further enacted by the authority aforesaid, That if any person or persons shall presume to counterfeit any of the said bills of credit made current by this act, or shall be aiding and assisting therein, or shall enlarge the sum expressed in any of the said bills, or shall utter or cause to be uttered or offered in payment any such bill or bills knowing the same to be forged or counterfeited or the sum or value therein altered, with an intent to defraud any other person, he, she or they so offending and being thereof legally convicted shall for every such offense incur and suffer the same pains and penalties respectively as forgers, counterfeiters or alterers of bills by former acts of assembly now in force or any of them are directed to incur and suffer; and the discoverer or prosecutor by virtue of this present act shall be entitled to like rewards as by the said former acts or any of them are directed in respect to the bills thereby made current.

[Section XXI.] And be it further enacted by the authority aforesaid, That Lynford Lardner, Thomas Cadwalader, Joseph Fox, John Hughes, William Masters, Joseph Galloway and John Baynton, Esquire, or the major part of them or of the survivors of them, with the consent and approbation of the governor or commander in chief of this province for the time being, shall order and appoint the disposition of the moneys arising by virtue of this act, for and towards raising, paying and clothing two thousand, seven hundred effective men (officers included) to act in conjunction with a body of His Majesty's British forces until the twenty-fifth day of November next ensuing, in such offensive operations as shall be carried on and prosecuted by His Majesty's commander in chief.

And that the said Lynford Lardner, Thomas Cadwalader, Joseph Fox, John Hughes, William Masters, Joseph Galloway and John Baynton, Esquires, or a majority of them shall and they are hereby required as often as there shall be occasion for money for the purposes aforesaid, to draw orders upon the trustees of the general loan office, which orders so drawn and paid shall be

produced to the committee of assembly for the time being and by them allowed in discharge of so much of the money granted to the King's use by virtue of this act. And the said commissioners, for their trouble in discharging the duties of commissioners hereby required, shall have and receive the sum of one hundred pounds each and no more, to be paid in the manner hereinbefore directed for defraying the charges arising upon printing and signing the bills of credit made current by virtue of this act.

And whereas the commissioners nominated and appointed by an act of general assembly of this province, entitled "An act for granting to His Majesty the sum of one hundred thousand pounds and for striking the same in bills of credit in the manner hereinafter directed, and for providing a fund for sinking the said bills of credit by a tax on all estates, real and personal, and taxables within this province,"<sup>1</sup> have, with the consent of the governor, already expended the said sum of one hundred thousand pounds and have entered into contracts for the King's service in the defense of this province, for the defraying whereof there are at present no subsisting funds, and whereas sundry certificates and drafts on the provincial treasurer by order of assembly for salaries of officers and services done the public remain yet unpaid through a deficiency of money in his hands to such purposes appointed:

[Section XXII.] Therefore be it enacted by the authority aforesaid, That the trustees of the general loan office shall and they are hereby authorized and empowered, out of the moneys arising by virtue of this act to pay and discharge all such debts and contracts as the commissioners appointed by the act hereinbefore mentioned for granting one hundred thousand pounds to the King's use shall certify under their hands or the hands of the major part of them, to be debts justly due and contracts entered into for the King's service and properly chargeable to this province; and also for defraying the expense that hath or shall accrue for or by reason of the maintaining and supporting the poor persons, late inhabitants of Nova Scotia; and also such certificates and drafts as have been heretofore made

by order of assembly on the said provincial treasurer for services done the public which yet remain unpaid through a deficiency of money in the provincial treasurer's hands as aforesaid.

And in order to prevent impositions on the soldiery in the purchasing of their military habits and clothing:

[Section XXIII.] Be it enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners appointed by this act and they are hereby enjoined and required to agree with some person or persons to procure and purchase the necessary clothing for such of the men already raised or directed to be raised by this act for the ensuing campaign, as shall stand in need thereof and apply for the same and to allow [him or] them a reasonable commission for his or their trouble and service in purchasing the same and superintending the making and preparing them fit for use, not exceeding two and an half per centum; which person or persons shall settle his or their accounts with the said commissioners, and the expense of the said clothing shall be deducted out of the pay due to each respective soldier who shall be clothed in manner aforesaid; and the commissions arising thereon shall be paid and discharged out of the sum hereby granted to His Majesty's use.

[Section XXIV.] And be it further enacted by the authority aforesaid, That all the fines and forfeitures imposed and arising by virtue of this act shall be levied and recovered in the same manner as the fines and forfeitures inflicted by the hereinbefore mentioned act for raising county rates and levies are directed to be recovered and shall be paid and added to the sum to be raised, levied, assessed and collected by virtue of this act for the purposes hereinbefore mentioned.

[Section XXV.] And be it further enacted by the authority aforesaid, That if the yearly taxes to be levied by virtue of this act shall not be sufficient to raise the full sum of one hundred thousand pounds hereby granted to His Majesty and defray all incident charges, in such case a further tax shall be laid and levied in the succeeding year or years in the same manner as the said three yearly taxes are directed to be laid and levied until the said one hundred thousand pounds be fully completed; and if the said three yearly taxes shall produce more than the said

one hundred thousand pounds, the incident charges as aforesaid being defrayed, the overplus shall be disposed of and appropriated towards making good and discharging any deficiency or deficiencies which have already accrued or may hereafter accrue upon any or either of the acts of assembly of this province heretofore enacted for granting money to the King's use.

Passed April 12, 1760. See the notes to the Acts of Assembly passed March 5, 1725-26, Chapter 289; and November 27, 1755, Chapter 406; and the Act of Assembly passed May 30, 1764, Chapter 513.

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#### CHAPTER CCCCLIV.

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AN ACT TO ENABLE THE OWNERS AND POSSESSORS OF THE MEADOW AT POINT NO POINT, IN THE PRECINCT OF RICHMOND, IN THE COUNTY OF PHILADELPHIA, TO KEEP THE BANKS, DAMS, SLUICES AND FLOOD-GATES IN REPAIR AND TO RAISE A FUND TO DEFRAY THE EXPENSE THEREOF.

Whereas great controversies frequently arise between the owners of meadows near the city of Philadelphia, occasioned by their or some of their neglect to keep their respective banks, dams, sluices, flood-gates and drains in repair, whereby great damages have happened and the labor and expense of a whole neighborhood may be rendered ineffectual by the default of a part.

And whereas all the owners of the said meadows cannot, in many cases, be induced speedily to repair the breaches that may be made from time to time in the banks, dams, sluices and other necessary means practicable for sustaining the whole or any part of the said meadows nor can they be compelled to contribute a proportionable part of the charge which may be incurred by such repairs without the aid of the legislature. And forasmuch as the good maintenance of meadows conduces to public utility as well as private property and in a great measure to prevent sickness that may be occasioned by the said meadows lying under stagnated water:

[Section I.] Therefore be it enacted by the Honorable James Hamilton, Esquire, Lieutenant-Governor under the Honorable