

CHAPTER DXIII.

AN ACT FOR GRANTING TO HIS MAJESTY THE SUM OF FIFTY-FIVE 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 many barbarous invasions have been made on several of His Majesty's colonies in America and on the frontiers of this province in particular by divers parties of the northern and western Indians, whereby a great number of the inhabitants have been driven from their habitations, many perfidiously murdered and the most cruel devastations committed in manifest violation of the most solemn treaties of peace lately concluded between our most gracious Sovereign and the said Indians.

And whereas His Majesty's commander in chief in North America has thought it necessary for repelling and preventing the incursions of the said Indians to set on foot certain offensive operations to be prosecuted and carried on by His Majesty's regular forces in conjunction with such as should be required of and raised by the several colonies.

Therefore, we, the representatives of the people of this province, desirous of complying in the fullest manner with the requisition made of them by His Majesty's said commander in chief and of co-operating with such offensive measures as shall be judged necessary for reducing the said Indians and securing the future peace and quiet of the colonies aforesaid, do pray that it may be enacted:

[Section I.] And be it enacted by the Honorable John Penn, 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 fifty-five thousand pounds in bills of credit, to be struck by virtue of this act in the manner herein-after mentioned, shall be given to the King's use.

And to the end the said fifty-[five] 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 proprietaries' waste and unlocated lands only excepted) the sum of eighteen pence for every pound clear yearly value of the said estates, That is to say, on the clear yearly value of the said real estates as the same value shall arise out of the rents of the improved and cultivated parts of such estates as shall be rented and on the clear yearly value of such estates as shall remain in the owner's possession and not rented, to be estimated by the assessors, according to their best discretion and as near as may be to the directions hereinafter mentioned, and on the clear yearly value of all located and uncultivated lands and other real estates and personal property whatsoever, to be rated in the manner hereinafter directed and appointed and to be paid by the owners or possessors thereof: And that every single freeman, whether residing with his parents or elsewhere, who at the time of the assessment shall [have been] out of his apprenticeship or servitude or of twenty-one years of age for the space of six months, shall pay as is hereinafter directed, 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 seventy, and shall be collected and paid as is hereinafter directed on or before the tenth day of March, one thousand seven hundred and seventy-two, 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 late 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," &c.,¹ 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 [and of the district of Southwark] shall [respectively] meet together on the twenty-seventh day of September next, and so on the same day in the same month every year [after] 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, ward [or district] 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, [borough, ward or district], 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

¹ Passed November 27, 1755, Chapter 406.

pounds, which said assessor so chosen as aforesaid for the respective township, borough, ward [or district aforesaid] shall and is hereby enjoined and required to go to the place or places of abode of all and every person and persons residing 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, wards [and district of Southwark aforesaid] 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, wards [and district of Southwark aforesaid]. But before the said assessor so chosen for each township, borough, ward [and district of Southwark aforesaid] 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 afore-

said, That the commissioners of the several counties shall (under the penalty of fifty pounds) at the expense and costs of the respective counties provide printed lists of ratable property in the manner and form hereinafter specified and deliver them to the assessors of every township, borough, ward [or place] within their county, together with the precepts hereinafter directed to be issued by them to the said assessors, one of which said printed lists the said assessor shall, at the time of making the inquiry aforesaid, deliver to every person residing within his township and by this act directed to be assessed or leave the same at his or her house during the space of fifteen days, and that every such person within that time shall fill up or insert in the several and respective columns, or procure the same to be done, with such and so much of the several kinds of property in the said list mentioned as he or she shall own and possess [within this province], and sign the said list with his or her own hand and re-deliver the same to the assessor when demanded, which said list the said assessor shall return and deliver to the county assessors at the day and time when the precepts aforesaid shall be returned: and if any owner of property aforesaid shall neglect or refuse to fill up and sign such list as aforesaid, he or she shall forfeit and pay double the amount of his or her whole rate; and if any such person shall not give a just and true account and report of the several kinds of property of which he or she is possessed, mentioned and specified in the list aforesaid, every such person shall forfeit and pay fourfold upon the rate at which the property so concealed ought to be rated in pursuance of this act.

[Section VI.] And be it 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 [as aforesaid], 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, how many bound servants and negroes, 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, 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, together with the lists so filled up and signed by the owners of estates as aforesaid, which lists shall be in the form following:

Counties and Townships where the property lies.										
.....	Improved marsh meadow in grass.
.....	Marsh meadow in bank.
.....	Cultivated lands.
.....	Uncultivated lands.
.....	Houses and lots in cities, boroughs and towns.
.....	Improved grass lots near cities, boroughs and towns.
.....	Unimproved lots in and near cities, boroughs, &c.
.....	Rents.
.....	Ground-rents.
.....	Quit-rents.
.....	Lands belonging to forges, furnaces, &c.
.....	Mills, expressing their kind.
.....	Trade.
.....	Professions.
.....	Occupations.
.....	Annual salaries.
.....	Lucrative posts.
.....	Ferries.
.....	Horses and mares.
.....	Horned cattle.
.....	Sheep.
.....	Bound servants.
.....	Negro and mulatto slaves, with their ages.
.....	Single men.
.....	Inmates.

[1764.] The above is a just and true account of the quantity of the above-mentioned several kinds of property possessed by me at this time. Witness, my hand,

[Indorsed on the back:] If any person shall not give a just and true account and report of the several kinds of property of which he or she is possessed, mentioned and specified in the list aforesaid, every such person shall forfeit and pay four fold upon the rate at which the property so concealed ought to be rated.

[Section VII.] And be it further enacted by the authority aforesaid, That the assessor of the several townships, boroughs, wards and the district of Southwark shall, in like manner as aforesaid, deliver to all agents, receivers, attorneys in fact

or others in any manner intrusted with the property of non-residents liable to be rated by this act one of the printed lists of ratable property aforesaid or leave the same at their places of abode respectively during the space of fifteen days, who shall, within that time, fill up the same with all such ratable property as shall belong to their constituents within this province with the receipt or management whereof they are intrusted, under the penalty of forfeiting double the value of the rate or tax of such property, and shall in like manner as aforesaid pay fourfold for all such of their constituents' property ratable as aforesaid which they shall wittingly conceal.

[Section VIII.] And be it further enacted by the authority aforesaid, That where the owner of ratable property shall reside in one county and have property in another, or where the agent, receiver, attorney or other person intrusted as aforesaid shall reside in one county and be intrusted with property in another and does as aforesaid return any property in another county than that in which they respectively reside, the assessors of the county to whom such lists shall be returned shall forthwith report and transmit to the assessors of the county where such property shall be a true account thereof, in order that the same may be duly and impartially assessed according to the true intent and meaning of this act.

[Section IX.] 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 commissioner's precepts and then and there receive the returns of the assessors so chosen by the freeholders and inhabitants of the respective townships, boroughs, wards and district of Southwark aforesaid, 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, wards and the district of Southwark aforesaid 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 X.] 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, or the said district of Southwark, shall neglect or refuse to choose an assessor as is hereinbefore directed, the constable of every township, borough, ward or the said district of Southwark 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, ward or the said district of Southwark so as aforesaid neglecting, to which said assessor the said commissioners shall forthwith issue their precept as aforesaid, 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 or of the district of Southwark as is hereinbefore directed.

[Section XI.] 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, after the assessment in each respective county is made and finished, to deliver to the respective commissioners a book containing 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 of the places aforesaid within their counties respectively and in what manner the same was rated and assessed and an account of all single men rated per head, stating a regular and fair account with every person hereby directed to be rated and assessed in their respective counties and charging therein in a clear and plain manner every particular species of property, with the quantities of each kind thereof and the value upon the same assessed, which said book or transcripts shall remain open and free in the hands of the commissioners for the inspection and perusal of all and every person rated and assessed in the respective counties without fee or reward, and 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.

[Section XII.] 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 oaths 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 rules and directions mentioned in the act, entitled ‘An act for granting to His Majesty the sum of

fifty-[five] thousand pounds and for striking the same in bills of credit, &c., and 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 the act for raising county rates is enjoined and required.

[Section XIII.] 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 XIV.] 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 two years next ensuing the first day of October, one thousand seven hundred and seventy, pay into the hands of the committees of assembly yearly appointed to settle the public accounts, the sum of twenty-seven thousand five hundred pounds in bills of credit of this province, which the said committees are hereby enjoined and required yearly during the said term of two 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 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 XV.] 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, wards or the said district of Southwark, 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, such commissioner the sum of fifty pounds, and such assessor any sum not exceeding 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.

And in order that the sum of fifty-five thousand pounds may be equitably and effectually raised, according to the true intent and meaning of this act, for the sinking the bills of credit hereby directed to be struck and granted to the King's use:

[Section XVI.] Be it enacted by the authority aforesaid, That the said sum of fifty-five thousand pounds shall be assessed, raised and levied on all the estates real and personal aforesaid within this province in manner and according to the rules and directions following, That is to say,

All improved embanked meadow in the county of Philadelphia sowed or in good grass, shall be rated by the assessors of the county of Philadelphia in manner following, to wit:

The best improved embanked meadow aforesaid, considering the situation thereof, at ninety pounds per hundred acres, and the worst improved embanked meadow aforesaid at thirty pounds per hundred acres; and all embanked meadow of an in-

intermediate value in a just comparative proportion to the above rates and valuations.

All improved and embanked meadow in the counties of Bucks and Chester, the best thereof, considering the situation, shall be rated at sixty pounds per hundred acres, and the worst thereof at thirty pounds per hundred acres, and all embanked and improved meadow of any intermediate value in a just and comparative proportion to the above rates and valuations.

All embanked meadow in the several counties not cleared, the best thereof, considering the situation, shall be rated at twenty pounds per hundred acres, and the worst at ten pounds per hundred acres, and the same kind of meadow of any intermedi[ate] value in a just and comparative proportion to the above rates and valuation.

All cultivated lands and plantations, with the buildings and improvements thereon, in the possession of the owners, shall be rated in the several counties of this province at three-fifths of such yearly value as the assessors shall judge the same would rent for, having a regard to and rating the same as nearly as may be in proportion to the rent of such plantations as they shall find reasonably and justly rented in the respective townships or counties, allowing a reasonable quantity of timber land for repairs and fuel; and all improved plantations, which shall be rented shall be rated at three-fifths of the rent reserved; and all uncultivated parts of such plantations shall be rated as located and unimproved lands are hereinafter directed to be rated.

All located and unimproved tracts of land shall be rated in manner following, to wit: The best of such lands, considering the situation thereof, at fifteen pounds per hundred acres and the worst at five pounds per hundred acres, and the same kind of land of any intermediate value in a just and comparative proportion to the above rates and valuations.

All houses and lots in any city, borough or town or in the district of Southwark shall be rated at three-fifths of their yearly rent, or if the said houses and lots shall remain in the possession of the owners thereof, then and in such case at three-fifths of such yearly rent as the same shall be judged by the assessors to be reasonably worth, having a regard to and rating the same

as nearly as may be in proportion to the rent of such houses and lots as they shall find rented in such city, borough, township or district aforesaid.

All improved grass lots in or near any city, borough, town or the district of Southwark shall be rated in the manner last aforesaid.

All unimproved lots in or near any city, borough, or town [or the district of Southwark] (the lots granted by the charter of the city of Philadelphia for the use of the said city only excepted) shall be rated at the value which they do or may rent for on short leases.

All ground-rents and quit-rents shall be rated at their full annual value.

All lands appertaining to furnaces and forges shall be rated as other lands of the same kind are hereby directed to be rated, and if the rents of such furnaces and forges, with the lands and improvements thereunto belonging do not exceed the said valuation or rate the same shall be the rate whereupon to estimate the tax; but if the rents of the furnaces and forges, with the appurtenances aforesaid exceed the rates of the lands only, then and in such case one-half of the difference shall be added to the valuation or rate of the lands as aforesaid, and the said furnaces and forges, together with the said lands, shall be rated at the whole amount thereof.

All grist-mills, saw-mills and other mills whatsoever shall be rated at three-fifths of the sums they do or may rent for, and the lands leased with the said mills or appurtenant thereto shall be rated as other lands of the same kind are directed to be rated.

All trades, occupations and possessions shall be rated at the discretion of the assessors.

All annual salaries and lucrative posts and offices shall be rated at four-fifths of the sums annually received for the same.

All ferries shall be rated at three-fifths of the sums they do or may rent for, to be paid in the counties where the persons keeping such ferries reside, and the lands leased with the said ferries, or appurtenant thereto, shall be rated as other lands of the same kind are directed to be rated.

All horses and mares above three years old shall be rated at thirteen shillings and four pence per head.

All horned cattle above three years old shall be rated at six shillings and eight pence per head and all sheep at one shilling per head.

All white servants from fifteen to fifty years of age shall be rated at thirty shillings per head, and all negro or mulatto slaves from twelve to fifty years of age shall be rated at four pounds per head.

All single men residing in this province shall be assessed and pay fifteen shillings per head, and their property shall be rated in like manner as the same property belonging to other persons and in no other manner whatsoever.

[Section XVII.] 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 and appointed as aforesaid, 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 is hereinbefore directed and appointed and in no other manner whatsoever.

[Section XVIII.] And be it further enacted, That such of the frontier inhabitants of this province as have been driven from their settlements and lost a part or all of their effects by the late Indian incursions, shall be allowed an abatement of their taxes in part or in the whole by the assessors of the several counties and townships for the space of two years next after the publication of this act, according to the discretion of the said assessors, upon their taking into their consideration the losses such inhabitants have sustained, anything in this act or any other law of this province contained to the contrary notwithstanding.

[Section XIX.] And be it further enacted by the authority aforesaid, That if any persons or persons whatsoever, or their agents, shall conceive themselves aggrieved by the determinations of the commissioners of any of the counties appointed to hear appeals made from the assessments of the assessors to be

chosen and appointed by virtue of this act, it shall and may be lawful for such person or persons, or their agents, within ten days after such determination or judgments of the said commissioners, to appeal to Philip Syng, for the city of Philadelphia; Thomas Livezley, for the county of Philadelphia; Mahlon Kirkbride, for the county of Bucks; John Fairlamb, for the county of Chester; Moses Irwin, for the county of Lancaster; Michael Swope, for the county of York; James Galbreath, for the county of Cumberland; Jonas Seely, for the county of Berks, and John Moor for the county of Northampton, who are hereby appointed provincial commissioners of appeal, and they, or any five of them, are hereby authorized, empowered and required to hear the same appeal and strictly to examine the person or persons, or their agents, so appealing, on their oaths or affirmations concerning the matter and cause of their appeal and the property hereby directed to be rated which they possess or are intrusted with the management of, and also to call any person or persons before them who they may apprehend can give them any information in the matters depending before them, and to examine such persons, on their oaths or affirmations (which said oath [or affirmations] they are hereby empowered to administer), and finally determine according to justice and equity; and the said commissioners shall have and receive six shillings per diem for every day they shall be engaged in determining the appeals aforesaid, and three pence per mile for every mile they shall [travel] from their respective habitations to the place of their sitting and in their return, to be paid by the provincial treasurer, out of the taxes aforesaid.

[Section XX.] And be it further enacted by the authority aforesaid, That upon the entry of such appeal before the commissioners of appeal of the county, the appellant shall forthwith give notice to the provincial commissioners of appeal residing in the county where the lands or property are rated, who shall forthwith call to his assistance four or more of the other provincial commissioners hereby appointed and, together with them, proceed to hear and determine such appeal with all others that may come before them, at a certain time and place to be appointed within his county by the said commissioner so having

notice of such appeal within the space of thirty days after the final adjustment of the appeals by the county commissioners, of which said day the collector of each township where such appellants may reside shall give notice to the said appellant, and the determinations of a majority of the commissioners present at the hearing of such appeals shall therein be final; but before any of the said provincial commissioners shall take upon themselves the duty by this act required of them, each of them shall take an oath or affirmation before some justice of the peace to the following effect, viz.:

“You shall well and faithfully perform and discharge the duty of a provincial commissioner of appeals and shall duly and equally rate and assess all appellants who shall come before you and therein spare no person or persons for favor or affection or grieve any person or persons for hatred, malice or ill-will.”

[Section XXI.] And be it further enacted and provided nevertheless, That towards sinking the sum of money granted to His Majesty's use by virtue of this act, the located uncultivated lands belonging to the proprietaries shall not be assessed higher than the lowest rate at which any located uncultivated lands belonging to the inhabitants shall be assessed; and that all lands not granted by the proprietaries within boroughs and towns be deemed located uncultivated lands and rated accordingly and not as lots, anything in this act to the contrary thereof in any wise notwithstanding.

[Section XXII.] And be it further enacted by the authority aforesaid, That bills of credit to the value of fifty-five 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 in America, shall be prepared and printed on good strong paper, under the care and direction of Charles Norris, Mahlon Kirkbride and John Morton, Esquires, at such time or times as the provincial commissioners, or a major part of them, with the approbation of the governor or commander in chief of this province for the time being shall direct and order, 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 fourth year of the reign of King George the Third, dated the eighteenth day of June, one thousand seven hundred and sixty-four.”

And the said bills shall have such like es-cutcheons as in the margin hereof, with such other devices on the said bills as the said Charles Norris, Mahlon Kirkbride and John Morton shall think fit, as well 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.:



Eighty thousand of the same bills, the sum of three pence in each of them.

Sixty thousand of the same bills, the sum of four pence in each of them.

Sixty thousand of the same bills, the sum of six pence in each of them.

Sixty thousand of the same bills, the sum of nine pence in each of them.

Thirty-seven thousand of the same bills, the sum of one shilling in each of them.

Twenty-two thousand of the same bills, the sum of eighteen pence in each of them.

Twenty thousand of the same bills, the sum of two shillings in each of them.

Twenty thousand of the same bills, the sum of two shillings and six pence in each of them.

Forty thousand of the same bills, the sum of five shillings in each of them.

Twenty thousand five hundred of the same bills, the sum of ten shillings in each of them.

Twenty-one thousand of the same bills, the sum of twenty shillings in each of them.

And the said Charles Norris, Mahlon Kirkbride and John

Morton 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 fraudulent or clandestine practice 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 XXIII.] Be it further enacted by the authority aforesaid, That all and every of the said bills of the value of one shilling and upwards shall be signed by three of the persons hereinafter named, and no more, and all under the value of one shilling shall be signed by one of them, and no more, That is to say, Henry Harrison, Joseph Sims, Joseph Stamper, William Bingham, Samuel Neave, Jonathan Evans, Thomas Gordon, Jacob Lewis, Isaac Greenleaf, Thomas Wharton, Samuel [Preston Moore], John Gibson, Peter Reeve, Joseph Sanders, Joseph Stretch, Joseph Jacobs, Isaac Stretch, John Hughes, Junior, George Roberts, William Lloyd, Samuel Rhoads, Junior, Amos Hilbourn, Cadwalader Morris, Thomas Maybury, John Mease, Junior, John Bringham, Thomas Clifford, George Clymer, Henry Drinker, Samuel Hudson, Samuel Morris, Junior, Jacob Shoemaker, Junior, Enoch Story, George Dillwyn, Richard Wells, Charles Pettit, John Miffin, Abel James and Benjamin Morgan, who are hereby nominated and appointed to be signers of the said bills, and shall, before they receive or sign any of the said bills, take an oath or affirmation to the following effect, to wit:

“That 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 said Charles Norris, Mahlon Kirkbride and John Morton pursuant to the direction of this act.”

[Section XXIV.] And be it further enacted by the authority aforesaid, That the said Charles Norris, Mahlon Kirkbride and John Morton, 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 to be signed by the said Charles Norris, Mahlon Kirkbride and John Morton, true account shall be kept by the signers, who, upon their redelivery of each or any parcel of the said bills of credit by them signed and numbered to the said Charles Norris, Mahlon Kirkbride and John Morton, shall take the receipt of the said Charles Norris, Mahlon Kirkbride and John Morton to charge them before any committee of assembly to be appointed for that purpose.

And each of the said signers shall have fifteen shillings for every thousand of the aforesaid bills by them signed and numbered, to be paid by the provincial treasurer out of the first money that shall come to his hands after the publication of this act.

[Section XXV.] 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 first day of October, in the year of our Lord one thousand seven hundred and seventy-two and no longer, and as such during the said term be received in payments for the discharge of all manner of debts, rents, sum and sums of money whatsoever due, payable or accruing upon 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, the sterling rents due or to become due to the proprietaries of this province only excepted.

[Section XXVI.] 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 or 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 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 of credit 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 the same rewards as by the said former acts, or any of them, are directed in respect to the bills thereby made current.

Provided always, That the said Charles Norris, Mahlon Kirkbride and John Morton, before they enter upon the execution of their trust, shall, each of them, first take an oath or affirmation before some magistrate of the city or county of Philadelphia, and likewise give bond to the provincial treasurer for the time being in the sum of three thousand pounds with condition for the due execution of their trust and performance of all things required of them by this act.

[Section XXVII.] And be it further enacted by the authority aforesaid, That Lynford Lardner, Thomas Cadwalader, Benjamin Franklin, Joseph Fox, John Hughes, Joseph Galloway and John Baynton, Esquires, 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, and not otherwise, shall order and appoint the disposition of the moneys arising by virtue of this act for and towards raising, paying and clothing one thousand men exclusive of commissioned officers, to be commanded by their proper field officers, to act in conjunction with a body of His Majesty's British forces until the first day of November next ensuing or until they shall be discharged, in such operations as shall be carried on and prosecuted by His Majesty's commander in chief, and for and towards such other purposes as by the governor or commander in chief of this province for the time being and by the said provincial commissioners, or a majority of them, shall be judged necessary for His Majesty's service.

And that the said Lynford Lardner, Thomas Cadwalader, Benjamin Franklin, Joseph Fox, John Hughes, 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 said Charles Norris, Mahlon Kirkbride and John Morton, 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 fifty-five 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 the said Charles Norris, Mahlon Kirkbride and John Morton, for their trouble in performing the duties enjoined them by this act, shall have and receive ten shillings for every hundred pounds and no more, to be paid in the manner last aforesaid.

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 twenty-four thousand pounds for the defense and protection of this province and for other purposes therein mentioned,"¹ have, with the consent of the governor, already expended the said sum of twenty-four 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:

[Section XXVIII.] Therefore be it enacted by the authority aforesaid, That the said Charles Norris, Mahlon Kirkbride and John Morton 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 twenty-four 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 in order to prevent impositions on the soldiery in the purchasing their military habits and clothing:

¹ Passed October 22, 1763, Chapter 505.

[Section XXIX.] Be it enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners appointed to dispose of the money granted 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 as are already raised or directed to be raised by this act for the ensuing campaign, 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 a 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 XXX.] 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 XXXI.] 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 fifty-five 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 two yearly taxes are directed to be laid and levied until the said fifty-five thousand pounds be fully completed; and if the said two yearly taxes shall produce more than the said fifty-five 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 May 30, 1764. Referred for consideration by the King in Council, February 10, 1766, and allowed to become a law by lapse of time in accordance with the proprietary charter. See Appendix XXIV, Section VIII, and the note to the Act of Assembly passed March 5, 1725-26; and (the two acts of) September 20, 1766, Chapters 542 and 547; March 21, 1772, Chapter 661; January 22, 1774, Chapter 692.

CHAPTER DXIV.

AN ACT FOR REGULATING THE OFFICERS AND SOLDIERS IN THE PAY OF THIS PROVINCE AND FOR CONTINUING AN ACT, ENTITLED "AN ACT FOR REGULATING THE HIRE OF CARRIAGES TO BE EMPLOYED IN HIS MAJESTY'S SERVICE." ¹

Whereas many barbarous hostilities have lately been perfidiously committed by the Indians on the western and northern frontiers of this province, and it is judged necessary that a body of forces should be taken into the pay of this province, to be employed in His Majesty's service and in protecting the frontier inhabitants of the said province. And whereas no man can be forejudged of life or limb or subjected in time of peace to any kind of punishment within this province by martial law or in any other manner than by the judgment of his peers and according to the known and established laws of this province, yet nevertheless it being requisite for the retaining such forces in their duty that an exact discipline be observed and that offenders be brought to a more exemplary and speedy punishment than the usual forms of the law will allow.

[Section I.] Be it therefore enacted by the Honorable John Penn, 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

¹ Passed July 8, 1763, Chapter 500.