

CHAPTER DCXCII.

AN ACT TO AMEND 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 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."¹

Whereas in and by the act of general assembly passed in the fourth year of His present Majesty's reign, entitled "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," it was declared and enacted "That the sum of fifty-five thousand pounds in bills of credit should be given to the King's use;" and to the end the said sum in bills of credit should be duly sunk and destroyed, it was among other things thereby further enacted, "That there should be levied on all 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," in the manner and under the regulations in the said act mentioned:

And whereas great inequality in rating and assessing the said sum of money on the said estates has taken place in the several counties of this province, either through a misconstruction of the law or for want of more clear and explicit directions as to the manner or rating and assessing the said estates, whereby the full sum of money intended by the said recited act to be annually levied and paid towards sinking the said bills of credit has not been raised:

For remedy whereof and to the end that the said deficiency may be hereafter supplied and the said sum of fifty-five thou-

¹ Passed May 30, 1764, Chapter 513.

sand pounds in bills of credit may be sunk and destroyed with all convenient speed, agreeable to the true intent and meaning of the said recited act, it is expedient that divers alterations, amendments and explanations should be made in the same:

[Section I.] Be it therefore enacted by the Honorable John Penn, Esquire, Governor and Commander in Chief of the Province of Pennsylvania, 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 from and after the first day of September next ensuing the publication of this act so much of the said recited act as relates to the enjoining, requiring or authorizing the assessors of the several districts or divisions to join with and assist the county assessors to rate and assess the district for which they shall be respectively chosen shall be and is hereby declared to be repealed to all intents and purposes, and that the said county assessors shall alone proceed to rate and assess all the property as well real as personal and single freemen within their respective counties, agreeable to the directions of the said recited act not hereby altered or supplied and of this act.

And whereas it was further enacted in and by the said recited act "That all cultivated lands and plantations with the buildings and improvements thereon should be rated in the several counties of this province at three-fifths of such yearly value as the assessors should 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 should be rated at three-fifths of the rent reserved and all uncultivated parts of such plantations to be rated as located and unimproved lands were therein [after] directed to be rated:"

And whereas great inequality has happened in the rates and assessments in the several counties occasioned by too great an allowance of timber land for repairs and fuel to such improved plantations made by the assessors of the several counties, and for want of an explicit declaration in the said recited act of the

lowest rate at which all such improved plantations, whether rented or in the possession of the owner, should be rated:

[Section II.] Be it therefore enacted by the authority aforesaid, That from and after the first day of September next ensuing the publication of this act all improved 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 county assessors shall judge the same will rent for, having 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; and all improved lands and plantations which shall be rented shall be rated at three-fifths of the rent reserved, allowing to all such improved lands not exceeding the proportion of thirty acres of timber land for every hundred so improved for repairs and fuel; and that all uncultivated parts of such plantations, whether rented or in the possession of the owner, after the said allowance shall be deducted shall be rated as located and unimproved lands are in and by the said recited act directed to be rated and in no other manner whatsoever.

[Section III.] Provided always, and it is hereby declared and enacted, That no improved lands whatsoever shall be rated and assessed at any less rate than five pounds per hundred acres.

[Section IV.] Provided also, and be it further enacted by the authority aforesaid, That where any person shall after the publication of this act remove with his or her family into any of the counties of Bedford, Northumberland or Westmoreland and there settle on a tract of uncultivated land which he or she holds in his or her own right and not under a lease for a year or years or any shorter time with intent to improve the same, it shall be lawful for the said county assessors to allow to such person such an abatement of his or her taxes in part or in the whole for the space of one year next after such his or her settlement according to their best discretion, taking into their consideration the circumstances of such settler and his or her inability to pay the same.

[Section V.] And be it further enacted by the authority afore-

said, That the freeholder directed in the said recited act to be chosen by the inhabitants of the respective townships, boroughs, wards or districts for an assessor and to make a return of property within their respective limits shall, instead of the oath or affirmation directed to be taken by the said act, before he shall enter upon the duties enjoined and required of him by the said recited act and not hereby repealed and this act, before some magistrate of the county take an oath or affirmation,

“That he will go to the place or places of abode of all and every person and persons therein and make a faithful and diligent inquiry into, and endeavor by all lawful means and ways in his power to procure a true and exact account of the real and personal estate of every inhabitant and of the real estates of non-residents therein and of the true value of such estates; and shall further, at the time he shall attend and make his return of property to the county assessors, on and under the same oath or affirmation make just and true answers [to the best of his knowledge] to all questions touching or in any wise concerning the real end personal property within his township and the value thereof.”

And that the county assessors instead of the oaths or affirmations directed to be taken by the act, entitled “An act for raising county rates and levies,”¹ shall take an oath or affirmation in the words following, to be administered by any two justices of the peace of their respective county, viz.:

You shall well, faithfully and diligently inquire of the freeholders chosen to make returns of property, upon their several and respective oaths and affirmations, of and concerning the quantities, amount and value of every kind of real and personal property, and of and concerning the numbers of single freemen within their respective limits, by putting such questions to them respectively as you shall think most proper to obtain a just and perfect discovery thereof, and that you will upon the returns made to you by the [said] freeholders and upon the inquiries and discoveries so made by yourself and your brethren, the other county assessors, as well as upon what you shall know of your own knowledge, cause the rates and sums of money by virtue of the said recited act imposed and directed to be raised justly and equally to be assessed and laid on all and every of the several kinds of real and personal property and single men by

¹ Passed March 20, 1724-5, Chapter 284.

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 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,"¹ directed to be rated in the same manner and according to the rules, orders and regulations laid down in and by the same act and not altered and repealed and by this act imposing the same, and no other rate or rates on the several kinds of property than what are there and herein directed, according to the best of your skill, conscience and judgment; and in laying the said rates you shall spare no person for favor or affection nor grieve any for hatred or ill-will.

[Section VI.] And be it further enacted by the authority aforesaid, That so much of the said recited act as relates to the rating and assessing improved lands and plantations shall be and is hereby repealed to all intents and purposes.

Passed January 22, 1774. Referred for consideration by the King in Council, August 12, 1774, and allowed to become a law by lapse of time in accordance with the proprietary charter. See Appendix XXXI, and the note to the Act of Assembly passed March 5, 1725-26, Chapter 289.

CHAPTER DCXCIII.

AN ACT TO OBLIGE THE TRUSTEES AND ASSIGNEES OF INSOLVENT DEBTORS TO EXECUTE THEIR TRUSTS.

Whereas many persons finding themselves incapable of discharging their just debts have by their deeds and conveyances duly executed, conveyed and assigned over all their lands, tenements, goods, chattels and effects to trustees in the said deeds mentioned in trust to sell and dispose thereof and to apply and appropriate the moneys arising from such sales towards payment of their said debts in proportion to the demands of their several and respective creditors.

¹ Passed May 30, 1764, Chapter 513.