

which the inhabitants of the frontier counties are exposed to from the incursions of the Indians has been laid before this assembly, from which there is reason to conclude that one man to be raised from each company of militia as provided for in the former part of this act will not be sufficient to answer the good purposes expected therefrom; therefore,

[Section XI.] (Section XV, P. L.) Be it further enacted by the authority aforesaid, That one other volunteer be hired by each company of militia within this state in addition to the one already directed to be raised, at the time and place and in the manner as is hereinbefore directed; and that all and every part of this act shall be construed to extend to the said additional volunteers as fully as if this act had above directed that each and every company of the militia within this state should provide or hire two able-bodied men.

Passed May 26, 1780. See the note to the Act of Assembly passed March 20, 1780, Chapter 902; and the Act of Assembly passed September 29, 1787, Chapter 1319. Recorded L. B. No. 1, p. 390, &c.

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## CHAPTER CMIX.

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A SUPPLEMENT TO AN ACT ENTITLED "AN ACT TO COMPEL THE SETTLEMENT OF THE PUBLIC ACCOUNTS,"<sup>1</sup> AND FOR OTHER PURPOSES THEREIN MENTIONED.

(Section I, P. L.) Whereas, by the act, entitled "An act to compel the settlement of the public accounts,"<sup>1</sup> passed on the first day of March last, it is enacted "That in any case wherein it shall appear that a balance of moneys shall be due by any person or persons to this commonwealth the said auditors, or any two of them, shall direct that payment thereof be made to the treasurer of this state; and the certificates of the said auditors, or any two of them, shall be conclusive evidence in an action of debt, at the suit of the commonwealth, against any person or persons of the sums of money which such person

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<sup>1</sup> Passed March 1, 1780, Chapter 882.

or persons owe or may be indebted to the commonwealth, and no setoff or deduction from the same shall be admitted," by which manner of recovering such balance of moneys due to this commonwealth great delays may be occasioned:

Therefore:

[Section I.] (Section II, P. L.) Be it enacted and it is hereby enacted by the Representatives of the Freemen of the Commonwealth of Pennsylvania in General Assembly met, and by the authority of the same, That where a balance of moneys shall be due by any person or persons to this commonwealth the auditors appointed by the above-mentioned act, or any two of them, shall grant execution thereupon directed to the sheriff of the city or county where the defendant or person from whom a balance of such moneys shall be due to this state shall be or reside or where such person or persons, lands or tenements shall lie, commanding the said sheriff to levy the said debt or balance due and costs on the defendant's goods and chattels, lands and tenements, who, by virtue thereof, shall expose the same to sale by public vendue, returning the overplus, if any, to the defendant and for want of such sufficient distress to take the body of the said defendant and him safely to keep in the common gaol of the city or county where such defendant shall be found until the said sum of money, with costs, be paid.

(Section III, P. L.) And whereas, the fines imposed by law on delinquent collectors of public taxes have been found to be insufficient and the collectors of fines incurred by the non-performance of militia duties are not subject to any penalty for neglects or omissions:

Therefore:

[Section II.] (Section IV, P. L.) Be it enacted by the authority aforesaid, That if any person appointed or to be appointed collector of any state, county or other public tax imposed by any law of this state now in force shall, after notice of his appointment, refuse or neglect to do and perform the duties required of him by such law, then and in such case the commissioners and assessors of the city or county where such neglect or refusal shall happen, or a majority of them, shall fine such delinquent collector in any sum not less than five hundred pounds nor more than one thousand pounds, to be

recovered and applied as other fines are directed by the law under which such collector doth act, and the said commissioners and assessors shall appoint other collectors in the room and stead of such delinquents.

(Section V, P. L.) And whereas, the present allowance of two dollars for every hundred pounds which was allowed the county treasurers by an act of assembly, entitled "An act for raising the additional sum of five millions seven hundred thousand dollars for the current year one thousand seven hundred and seventy-nine,"<sup>1</sup> passed the tenth day of October, one thousand seven hundred and seventy-nine is not sufficient for their services and risk:

(Section VI, P. L.) And whereas the exigencies of the times require their making more frequent payments into the state treasury and it is just and proper to enable them better to bear the expenses of traveling:

[Section III.] (Section VII, P. L.) Be it enacted by the authority aforesaid, That they shall and are hereby allowed two dollars in addition to their former allowance made by the act, entitled "An act for raising the additional sum of five millions seven hundred thousand dollars for the current year, one thousand seven hundred and seventy-nine,"<sup>1</sup> and the same allowance of two dollars in every one hundred pounds is hereby given to them for receiving and paying all the moneys collected by the monthly taxes now ordered to be levied and collected.

And to encourage the collectors to be very diligent and spend the whole of their time in that service:

[Section IV.] (Section VIII, P. L.) Be it enacted by the authority aforesaid, That the collectors of the five millions seven hundred thousand dollars tax and all the monthly taxes be allowed the further sum of six pence in the pound in addition to that already allowed.

[Section V.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That if any person whose duty it may be to collect the fines incurred by the neglect or non-performance of militia duties as required by the militia law of this state shall refuse or neglect to do and perform all or any

<sup>1</sup> Chapter 866.

of the duties required by the said law or shall refuse or neglect to settle his duplicate and pay the moneys due to the lieutenant or sub-lieutenants agreeably to the direction of his warrant within ten days after being required by the said lieutenant or sub-lieutenants, then and in such case the lieutenant or sub-lieutenant of the city or county where such neglect or refusal shall happen with the assistance of two justices of the peace of the said city or county shall fine such delinquent collector in any sum not less than five hundred pounds nor more than one thousand pounds, to be recovered and applied in the same manner as other fines are directed to be recovered and applied by the said law.

(Section X, P. L.) And whereas the collecting of the taxes already laid or to be hereafter assessed or laid on account of the want of a sufficient quantity of cash among the poorer people of this state and such as live at great distances from market may greatly distress such people:

Therefore:

[Section VI.] (Section XI, P. L.) Be it enacted by the authority aforesaid, That the commissioners of purchases for this state shall, for their respective city or counties, appoint a mill or other fit place or places in each township or district of this state, with a suitable person at such mill or place, to receive wheat flour and other supplies for the army, and also give notice to the treasurer of each county in writing of the name of the person and place or places so appointed.

[Section VII.] (Section XII, P. L.) And be it further enacted by the authority aforesaid, That such of the inhabitants of this state as shall carry their wheat flour or other supplies for the army to the said mill or other place so appointed and sell the same to the commissioner of purchases or to the person aforesaid duly appointed by such commissioner his receipt shall be received by the collector of such township or district in discharge of the public taxes hereafter to be paid.

[Section VIII.] (Section XIII, P. L.) And be it further enacted by the authority aforesaid, That notes or certificates which remain unpaid signed by the commissary general of purchases or quartermaster general or by their agents or per-

sons appointed by them to purchase articles or supplies for the army of the United States shall be received by the collectors of the several townships and districts of this state in the payment of any state or continental tax due to the first day of March last from the persons in whose names they have been given and the county treasurers shall receive the same in such payment as aforesaid from such collector. Provided, the persons paying in the said notes or certificates indorse the same to the collectors who receive them and also take an oath or affirmation before a magistrate that they have been obtained for the value and the articles therein expressed and delivered for the use of the United States and for which no payment hath been made, which oath or affirmation shall be indorsed on each note or certificate.

[Section IX.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That if any such note or certificate held by any person shall exceed the amount of the taxes due from such person at the time they are paid in, the collector of the said tax shall give his receipt to the person paying in such note or certificate for the surplusage thereof, and the said receipt shall be a discharge for so much of his further state taxes as the same with interest at six per centum until discounted shall amount to.

(Section XV, P. L.) Provided always, That such receipt correspond with the entry which shall be made thereof in the said treasurer's books, who is hereby enjoined and required, on receiving such notes or certificates from the said collectors, to keep a fair and true record of all such sums as they may contain over and above the amount of the tax charged against such person in whose favor they have been received, noting also the name of such person and shall discount the amount of such surplus, with the interest thereon, to the collector of the next or other subsequent [state] tax in whose tax roll such person shall be charged.

[Section X.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That the state treasurer shall receive such notes and certificates so endorsed as above from the county treasurers and shall deliver them to the principal

of the respective departments from whom payment is due, or to their agents in the city of Philadelphia, and shall take receipts from the said principals or from their agents, making their principals accountable for the amount of the notes or certificates paid in as aforesaid, with the interest thereon allowed and due, and shall lodge the same with the board of treasury that this state may have proper credit for the same.

Passed May 30, 1780. See the note to the Act of Assembly passed March 1, 1780, Chapter 882. The Act in the text was repealed by the Act of Assembly passed April 13, 1782, Chapter 970. Recorded L. B. No. 1, p. 391, &c.

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## CHAPTER CMX.

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A FURTHER SUPPLEMENT TO AN ACT ENTITLED "AN ACT FOR REGULATING AND CONTINUING THE NIGHTLY WATCH, ENLIGHTENING THE STREETS, LANES AND ALLEYS IN THE CITY OF PHILADELPHIA AND FOR OTHER PURPOSES THEREIN MENTIONED;<sup>1</sup> AND TO AN ACT WHICH IS A SUPPLEMENT THERETO,<sup>2</sup> PASSED IN THE YEAR OF OUR LORD ONE THOUSAND SEVEN HUNDRED AND SEVENTY-SIX.

(Section I, P. L.) Whereas, by an act as a further supplement to the aforesaid acts of general assembly, passed the fifth day of April, in the year of our Lord, one thousand seven hundred and seventy-nine, by reason of the increase of watchmen and workmen's wages, excessive high price of oil and materials, it was found expedient and necessary that further provision should be made to enable the wardens and assessors of the city of Philadelphia to raise and levy an additional tax not exceeding six pence in the pound on the inhabitants and on all the estates, real and personal, and to authorize their treasurer to receive the rents and income of the market houses, ferries, wharves and public landing places, within the bounds and limits of the said city, to the end the difficulties under which the wardens then labored might be in some measure removed

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<sup>1</sup> Passed March 9, 1771, Chapter 636.

<sup>2</sup> Passed April 6, 1776, Chapter 719.