

acted by the authority aforesaid, That printed certificates shall be provided by direction of the supreme executive council in such manner and form as they shall judge necessary and proper and delivered to the auditors aforesaid, to be by them applied to the uses and purposes hereinbefore directed.

Passed December 18, 1780. See the Acts of Assembly passed April 10, 1781, Chapter 941; October 1, 1781, Chapter 955; March 12, 1783, Chapter 1007; March 21, 1783, Chapter 1024; March 25, 1786, Chapter 1219. Recorded L. B. No. 1, p. 404, &c.

CHAPTER CMXXI.

A SUPPLEMENT TO AN ACT ENTITLED "AN ACT FOR FUNDING AND REDEEMING THE BILLS OF CREDIT OF THE UNITED STATES OF AMERICA AND FOR PROVIDING MEANS TO BRING THE PRESENT WAR TO AN HAPPY CONCLUSION." ¹

(Section I, P. L.) Whereas it is the duty of the representatives of the freemen of this state to provide adequate funds for redeeming and cancelling the eighth part of the new bills of credit emitted or to be emitted by Congress in consequence of their act of the eighteenth day of March last, amounting to one million two hundred and fifty thousand dollars of the value of four shillings and six pence sterling each, or so many thereof as may be issued, together with the interest thereon, to accrue as mentioned in the act to which this act is a supplement:

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 the sum of ninety-three thousand six hundred and forty pounds ten shillings shall be raised, levied and paid in each and every [of] the next [six] succeeding years on the persons and estates of the inhabitants of the

¹ Passed June 1, 1780, Chapter 912.

city of Philadelphia and the several counties of this state in the proportion and manner following: That is to say, the city and county of Philadelphia, thirty-one thousand and twenty-three pounds fifteen shillings; the county of Bucks, six thousand one hundred and thirty-five pounds fifteen shillings; the county of Chester, nine thousand eighteen hundred and forty-nine pounds fifteen shillings; the county of Lancaster, thirteen thousand three hundred and thirty pounds seventeen shillings and six pence; the county of York, seven thousand four hundred and twenty-eight pounds; the county of Cumberland, six thousand nine hundred and eighty pounds twelve shillings and six pence; the county of Berks, six thousand seven hundred and four pounds twelve shillings and six pence; the county of Northampton, three thousand eight hundred and fifty-nine pounds ten shillings; the county of Bedford, two thousand one hundred and fifteen pounds fifteen shillings; the county of Northumberland, three thousand five hundred and ninety-eight pounds two shillings and six pence, and the county of Westmoreland two thousand six hundred and thirteen pounds fifteen shillings, amounting in the whole to five hundred and sixty-one thousand eight hundred and forty-three pounds, to be cancelled and destroyed at such times as the general assembly of this state shall hereafter direct.

[Section II.] (Section III, P. L.) And be it enacted by the authority aforesaid, That the act, entitled "An act to raise the supplies for the year one thousand seven hundred and seventy-nine,"¹ passed on the third day of April, in the year of our Lord one thousand seven hundred and seventy-nine, and 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,"² passed the tenth day of October, in said year, and every clause and thing in the said acts contained shall be in force and shall be extended and applied to the raising, levying, collecting and paying the taxes or sums of money hereby directed to be levied and paid as fully as if said acts were herein inserted except only where the former

¹ Passed April 3, 1779, Chapter 840.

² Passed October 10, 1779, Chapter 866.

is amended, supplied or altered by the latter or either of the said acts are amended, supplied or altered by this act.

[Section III.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That every single freeman who, at the time of assessing any tax required by this act, is of the age of twenty-one years or upwards and has been out of his apprenticeship or servitude for the space of six months, shall be assessed any sum not exceeding three pounds nor less than one pound by the township, ward or district assessors and two freeholders, anything in the acts above mentioned to the contrary in anywise notwithstanding.

(Section V, P. L.) And whereas, divers owners of lands whereon improvements have been made and of tenements may not reside in the county or district where such lands or tenements are situate, whereby it may be difficult to collect the taxes assessed on such real estate:

For remedy whereof:

[Section IV.] (Section VI, P. L.) Be it enacted by the authority aforesaid, That the tenant or tenants or other person residing on or occupying such real estate, his, her and their goods and chattels, as well as the lands, goods and chattels of the owner or owners thereof, shall be liable to be distrained to satisfy the said taxes, or any of them. And in case the tenant or tenants or other person or persons residing on or occupying such real estate shall pay any tax laid thereon by virtue of this act, or shall be distrained to satisfy such tax, such tenant or tenants may retain the same out of the rent by him, her or them payable for such estate to the landlord; or the said tenant or tenants or other occupier or occupiers of such estate shall recover the same, with costs of suit, of the owner of such estate by action of debt, if under five pounds in a summary way in like manner as small debts are recoverable, but if the same exceed five pounds in any court of common pleas.

(Section VII, P. L.) Provided always, That nothing in the foregoing section shall in any manner alter any contract made between [any] landlord and tenant concerning the payment of taxes.

[Section V.] (Section VIII, P. L.) And be it enacted by the authority aforesaid, That the eighteenth section of 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,"¹ passed on the tenth day of October, in said year, obliging tenants holding under leases made before the first day of January, one thousand seven hundred and seventy-seven, whereby the rent has been reserved in current money, to pay over and above said rent all taxes on his holding, shall not be extended to the paying the taxes herein directed to be levied and paid.

[Section VI.] (Section IX, P. L.) And be it enacted by the authority aforesaid, That the office and duty of city and county assessors shall hereafter cease and the commissioners of the city and counties of this state shall do and perform the several duties heretofore done and performed by the said city and county assessors, any law of this commonwealth to the contrary in anywise notwithstanding.

[Section VII.] (Section X, P. L.) And be it further enacted by the authority aforesaid, That the time the commissioners shall meet in the city and counties of this state to issue their warrants in pursuance of this act to the ward, district and township assessors shall be on the first Tuesday in August annually.

(Section XI, P. L.) And whereas, it is highly necessary that the bills of credit emitted or that shall hereafter be emitted by Congress, according to their act of the eighteenth day of March last, as the quota of this state, should be made legal tender in all payments whatsoever:

[Section VIII.] (Section XII, P. L.) Be it therefore enacted by the authority aforesaid, That the said bills emitted or issued as the quota of this state in manner aforesaid shall hereafter be current money in this state and legal tender to all intents and purposes whatsoever according to the sums mentioned or expressed in the said bills: That is to say, every dollar of the said bills shall be of the value of one Spanish milled silver dollar, weighing seventeen pennyweight and six

¹ Passed October 10, 1779, Chapter 866.

grains, and eight dollars of the said bills shall be equal in value to one gold half johannes of Portugal weighing nine penny-weight, and in the like proportion for all other gold or silver coin; and every tender and payment in the said new bills is hereby declared to be good to all intents and purposes whatsoever, any contract, agreement or bargain between parties to the contrary in anywise notwithstanding.

[Section IX.] (Section XIII, P. L.) And be it enacted by the authority aforesaid, That if any person or persons, bodies politic and corporate from and after the passing of this act shall refuse to receive any of the said bills of credit, when tendered in payment of any debt or demand whatsoever, provided the whole of such debt or demand be so tendered, such person or persons, bodies politic and corporate so refusing shall be forever barred from suing for or recovering the same before any judge or in any court of this state.

[Section X.] (Section XIV, P. L.) And be it enacted by the authority aforesaid, That if any person whatsoever shall, after the passing of this act, refuse to take and receive any of the bills of credit aforesaid in payment for any live stock necessary of life, commodity, manufacture, article or goods whatsoever, which he or she shall sell or expose to sale, or offer the same for a less price or smaller sum of money to be paid in gold or silver than in the bills of credit emitted as aforesaid, or [that] shall give or receive a greater nominal sum of said new bills of credit for a less in gold or silver, every such person, being thereof legally convicted in any court of general quarter sessions of the peace in this state, shall, for the first offense, forfeit and pay double the value of the article or articles so sold or exposed to sale, one moiety thereof to the person or persons giving information of the same and prosecuting the offender to conviction, and the other moiety for the use of the poor of the city, district or township where the offense shall be committed; and for the second offense shall suffer imprisonment during the present war and forfeit to the commonwealth one-half of his or her lands and tenements, goods and chattels.

[Section XI.] (Section XV, P. L.) And be it further enacted by the authority aforesaid, That the party giving information

as aforesaid shall be admitted as a competent witness in all cases on the trial of offenders against this act, any law, custom or usage to the contrary in anywise notwithstanding.

Passed December 19, 1780. See the note to the Act of Assembly passed June 1, 1780, Chapter 912, and the Acts of Assembly passed June 21, 1781, Chapter 945; June 25, 1781, Chapter 948; January 31, 1783, Chapter 1003; March 25, 1785, Chapter 1140; March 18, 1786, Chapter 1214. Recorded L. B. No. 1, p. 406, &c.

CHAPTER CMXXII.

AN ACT TO PERMIT THE EXPORTATION OF FLOUR OF WHEAT FROM THIS STATE BY SEA UNDER CERTAIN LIMITATIONS AND RESTRICTIONS.

(Section I, P. L.) Whereas prohibitions on the exportation of provisions must ever be injurious to this country except in years of scarcity, and as this cause of the late embargoes is in some measure removed by the greater plenty wherewith it hath pleased Providence to bless the land, and as the ability of this state to furnish its quota of supplies for carrying on a just and necessary war depends materially on the freedom of trade:

And whereas, by an act of assembly passed on the twenty-eighth day of February last, entitled "An act for laying an embargo on the exportation of provisions from this state by sea for a limited time,"¹ the exportation from this state by sea of all provisions for the food of man, was, from and after the publication thereof until the first day of September following, forbidden under the penalties and forfeitures in the said act provided and contained:

And whereas, the said act having expired by its own limitation was, by another act of assembly, passed on the twenty-second day of September last, revived and continued for and during the term of six months and from thence to the end of the next sitting of the general assembly:

¹ Passed February 28, 1780, Chapter 876.