

[Section I.] Be it therefore 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 sixth and seventh sections of the act, entitled "An act to permit the exportation of flour of wheat from this state, by sea, under certain limitations and restrictions," and all things therein contained, compelling or obliging the shipper of wheat flour to tender or deliver to the said officer a quantity equal to one-third part of the quantity to be shipped, be and the same are hereby repealed and made null and void, anything in the fourth section of the act aforesaid, passed the said twenty-seventh day of February, one thousand seven hundred and eighty-one, to the contrary thereof in anywise notwithstanding.

Passed June 7, 1781. Recorded L. B. No. 1, p. 437, etc.

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CHAPTER CMXLIV.

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AN ACT TO RAISE EFFECTIVE SUPPLIES FOR THE YEAR ONE THOUSAND SEVEN HUNDRED AND EIGHTY-ONE.

(Section I, P. L.) Whereas the honorable Congress of the United States of America did, by their resolution of the fifteenth of January, one thousand seven hundred and eighty-one, demand of the several states in union such effective supplies as might enable them to carry on the war with vigor and effect:

And whereas it is the desire of the representatives of the freemen of this state to comply with the said resolution of Congress:

[Section I.] (Section II, P. L.) Be it therefore 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 two hundred thousand pounds shall be raised, levied, collected and paid within the current year (over and above all arrearages of taxes

assessed in the old continental currency), and shall be levied, assessed and raised in the city of Philadelphia and the several counties of this state according to the method and proportion following. That is to say:

In the city [and county] of Philadelphia, the sum of sixty-six thousand two hundred and sixty pounds five shillings and eight pence.

In the county of Bucks, the sum of thirteen thousand one hundred and five pounds thirteen shillings and two pence.

In the county of Chester, the sum of twenty-one thousand and thirty-seven pounds seventeen shillings and three pence.

In the county of Lancaster, the sum of twenty-eight thousand four hundred and seventy-two pounds eight shillings and five pence.

In the county of York, the sum of fifteen thousand eight hundred and sixty-two pounds eighteen shillings.

In the county of Cumberland, the sum of fourteen thousand nine hundred and nine pounds sixteen shillings.

In the county of Berks, the sum of fourteen thousand three hundred and twenty pounds three shillings and seven pence.

In the county of Northampton, the sum of eight thousand two hundred and forty-three pounds thirteen shillings and eight pence.

In the county of Bedford the sum of four thousand five hundred and nineteen pounds seven shillings and five pence.

In the county of Northumberland, the sum of five thousand five hundred and eighty-two pounds fifteen shillings and two pence.

In the counties of Westmoreland and Washington, the sum of seven thousand six hundred and eighty-five pounds one shilling and eight pence.

[Section II.] (Section III, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of the city and county of Philadelphia, and of every county in this state, or any two of them, shall meet together on or before the first Tuesday in July next, at their usual places of meeting, in the city and in their several counties, and shall then and there issue their warrants, under their hands and seals, to the town-

ship, ward or district assessors of each township, ward or district within their respective counties, requiring them, the said assessors; to make fair returns in writing on a certain day to be by them appointed, of the names and surnames of all the taxable inhabitants and single freemen within their respective townships, wards or districts, together with a fair and true return of all their estates, real and personal, made taxable by this act; in what county situated, and to whom such estates do respectively belong. And to enable the commissioners to do the strictest justice in assigning the quota of the several townships, wards and districts within the city and each county of this state, the said assessors are hereby empowered and required to administer to each taxable within their respective townships, wards or districts an oath or affirmation in the following words, viz.:

‘I, A. B., do swear (or solemnly, sincerely and truly declare and affirm) that the return which I have made is to the best of my knowledge a just and true return of all my taxable property, real and personal, and in what county situated. And that I have not, directly or indirectly, parted with or disposed of any property on any condition, expressed or implied, to have the same returned to me with intention to avoid paying the tax thereupon.’

And if any person or persons shall neglect or refuse to give a return of their taxable property when required as aforesaid, or shall neglect or refuse to swear or affirm to the truth of the same, every such person or persons so neglecting or refusing shall, for every such offense, forfeit and pay a sum equal to the tax at which such person or persons shall be rated by this act, to be levied and collected by the collector of the proper township by virtue of a special warrant, which the commissioners, or any two of them, are hereby empowered and required to grant, and the same shall be paid into the treasury of this commonwealth. And in order that the said tax may be levied, the assessor shall use his best endeavors according to the duty of his office to inform himself of all property so concealed or refused to be returned, and shall make return thereof, that the

same may be taxed according to the true intent and meaning of this act.

[Section III.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That if any person shall neglect or refuse to make returns on oath or affirmation as aforesaid of all and every tract or parcel of land he or she shall possess within this state, to the assessor of the place where such person shall dwell or reside, all such lands so omitted shall be liable and subject to be charged with all such taxes the next or any subsequent assessment which the same lands ought to have been charged with had they been duly assessed as by this act is directed. And if any such tract or parcel of land so returned shall be situated out of the city or county where such person and assessor shall dwell, then the commissioners of the city or such county, or some one of them, shall, as soon as conveniently may be, transmit a copy of such return to the commissioners of the county where the land shall lie.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That any two or more of the commissioners of the respective counties shall have power and they are hereby enjoined and required to appoint assessors in case of removal by death, disability, refusal or neglect to serve of the present assessors, or where the townships neglect to elect such assessors.

[Section V.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That when the commissioners of any county shall receive the return of the assessors, as before directed, they shall forthwith proceed to quota the several townships, wards and districts in the city of Philadelphia and the several counties of this state in proportion to the quantity and quality of the property returned as aforesaid.

[Section VI.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of the several counties within this state, shall, within six days after the quotaing the townships, wards and districts as aforesaid, furnish the assessor of each ward, township and district with a true and fair transcript of the quota or sum of money charged

upon and demanded from such township, ward or district, to which such assessor doth belong.

[Section VII.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That the assessors of each township, ward or district within this state, with the assistance of two freeholders of the proper township, ward or district who shall and are hereby required to be appointed by the commissioners of the county for that purpose shall, within three days after the said assessors shall be come possessed of the quota or sum of money so assessed, levy and assess the same equally and impartially on all and every person and on all the estates, real and personal, within their respective townships made taxable by this act.

[Section VIII.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That the following enumerated articles shall be and are hereby made taxable and no other, viz.: The time of servitude of all bound servants above the age of fourteen years; all negro and mulatto slaves above the age of twelve years; all horses and mares above three years old; all horned cattle above three years old; plate and pleasurable carriages; all lands held by deed, warrant, location or improvement; houses and lots of ground and ground rents; all grist mills, saw mills, fulling mills, slitting mills, hemp mills, oil mills, snuff mills and paper mills; all forges, furnaces, bloomeries, distilleries, sugar houses, breweries, tan yards and ferries, and all wares and merchandise and all professions, trades and occupations.

[Section IX.] (Section X, P. L.) And be it further enacted by the authority aforesaid, That all and every the enumerated articles aforesaid shall be valued at and for so much as they would bona fide sell for, or are worth, and such a rate or rates shall be assessed or levied thereon, as will amount to the sum of money quotaed upon the city of Philadelphia and the several counties of this state.

[Section X.] (Section XI, P. L.) And be it further enacted by the authority aforesaid, That each single freeman who, at the time of assessing any tax imposed by this act, is or shall be of the age of twenty-one years or upwards and has been out of

his apprenticeship six months, shall pay a sum not exceeding six pounds nor under forty-five shillings; and that all trades, professions and occupations (ministers of the gospel of all denominations and schoolmasters only excepted) shall be rated at the discretion of the township, ward or district assessors and two freeholders of the proper township, ward or district, having due regard to the profits arising from them.

(Section XII, 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 situated, whereby it may be difficult to collect the taxes assessed on such real estate.

For remedy whereof:

[Section XI.] 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; or 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 is above five pounds in any court of common pleas.

(Section XIII, 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 XII.] And be it further enacted by the authority aforesaid, That each county commissioner and township, ward, district or assistant assessor shall, respectively, before they enter on any of the duties required of them by this act, before some one justice of the peace for the proper county, make oath

or affirmation as is hereinafter directed, to wit: If a county commissioner:

“I, A. B., do swear or affirm that I will well and truly cause the rates and sums of money by this act imposed to be duly and equally assessed and laid according to the rules and directions mentioned in the act, entitled ‘An act to raise effective supplies for the year one thousand seven hundred and eighty-one,’ to the best of my skill and knowledge, so far as relates to the duty and office of a commissioner, and herein I will spare no person for favor or affection or grieve any for hatred or ill-will.” If a township, ward, district or assistant assessor, the following oath or affirmation, to wit:

“I, A. B., do swear or affirm that I will faithfully and impartially assess the quota of the township, ward or district of \_\_\_\_\_, imposed by virtue of the act, entitled ‘An act to raise effective supplies for the year one thousand seven hundred and eighty-one,’ on the several persons and taxable property therein contained, to the best of my skill and understanding; that in performing the duties required of me by that act I will spare no person for favor or affection or grieve any for hatred or ill-will.”

[Section XIII,] (Section XV, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of any two of them, shall appoint one fit person in or for any township, ward or district to be collectors of the taxes to be raised by virtue of this act.

[Section XIV.] (Section XVI, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of the proper county shall prefix in the duplicate delivered to the collector, before the delivery thereof, a warrant, under their hands and seals, authorizing and requiring the collector, after the day of appeal shall be passed ten days, to levy the sums rated on all persons who shall not, upon demand after the said appeal, forthwith satisfy the same.

[Section XV.] (Section XVII, P. L.) And be it further enacted by the authority aforesaid, That if any assessor legally chosen or any person appointed by the said commissioners to be an assessor, or assistant assessor, or collector, shall not,

within two days after notice in writing of such election or appointment, make known his intention to the commissioners of the county to serve or decline the office to which such person hath been or shall be so chosen or appointed, the said commissioners shall consider such person as having refused to serve in such office, and may proceed to fine such person and appoint another in his stead, as if such person had actually refused to serve in such office.

[Section XVI.] (Section XVIII, P. L.) And be it further enacted by the authority aforesaid, That the fine on any person refusing to serve as an assessor or assistant assessor shall be any sum not exceeding fifty pounds; and the fine on any person refusing to serve as collector of any district shall be any sum not exceeding fifty pounds. And in case any assessor, or assistant assessor or collector, after taking upon him his office, shall neglect to perform his duty therein, any such delinquent shall be fined in any sum not exceeding one hundred pounds, and if any person chosen or appointed to be an assessor or appointed to be an assistant assessor or a collector, or if any other person shall detain any warrant, duplicate or other writing, necessary to the assessing or levying the said tax beyond the time when such person shall have declined or be deemed to have declined any such office, or after demand thereof made by the commissioners, or by any person authorized by them to demand the same, every such delinquent shall be fined in any sum not exceeding one hundred pounds; the said fines to be ascertained and set by the commissioners of the county, and levied as other fines are or ought to be levied by virtue of the said act.

[Section XVII.] (Section XIX, P. L.) And be it further enacted by the authority aforesaid, That in case any collector, after distress and sale by him made, shall have any overplus money remaining in his hands, such collector, first tendering the same before one witness to the owner of the goods distrained and sold, shall, upon the refusal of such owner to receive such money, pay the same to the treasurer of the county, who shall deduct therefrom one per centum and give notice thereof, in twenty days, to the commissioners of all sums so paid; and the owner thereof shall have the remainder discounted out of



any future tax, and the receipt of the said treasurer shall exonerate the collector.

[Section XVIII.] (Section XX, P. L.) And be it further enacted by the authority aforesaid, That the collectors shall make out true and fair accounts in writing of every seizure by them made, with the charges, to be settled by the commissioners; which commissioners shall make the collectors such reasonable allowance for their trouble as to them shall seem right, and the said commissioners shall have full power and authority in all cases to call upon collectors who have or in future may have any overplus money in their hands and to proceed against them in such cases as the law directs in case of delinquent collectors.

[Section XIX.] (Section XXI, P. L.) And be it further enacted by the authority aforesaid, That the collectors of every district, ward or township shall pay unto the county treasurer the whole of the tax charged in his duplicate within thirty days after the day of appeal, unless he hath been obliged to make distress for any part thereof; in which case, and no other, he shall, as to the tax assessed on the parties distrained on, have ten days more, after which the commissioners of the county shall fine such delinquent collector at the rate of three pence in the pound, upon all sums charged in his duplicate which such collector shall not have paid to the said treasurer for every day he shall fail to make payment thereof as aforesaid, such fine to be recovered in manner aforesaid.

[Section XX.] (Section XXII, P. L.) And be it further enacted by the authority aforesaid, That every county treasurer of this state shall pay over all sums of money by him received by virtue of this act to the treasurer of this commonwealth within the time hereinafter limited. That is to say: The treasurer of the county of Philadelphia, within three days after he shall receive the same; the treasurer of the county of Bucks, within four days after he shall receive the same; the treasurer of the county of Chester, within four days after he shall receive the same; the treasurer of the county of Lancaster, within six days after he shall receive the same; the treasurer of the county of York, within seven days after he shall receive the same;

and the treasurer of the county of Cumberland shall be allowed eight days and the treasurer of the county of Berks six days. And the treasurer of the county of Northampton, seven days, and the treasurer of the county of Bedford, twelve days, and the treasurer of the counties of Westmoreland and Washington, twenty days, and the treasurer of the county of Northumberland twelve days for the like purpose.

[Section XXI.] (Section XXIII, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of the several counties of this state shall cause their clerk to make out a fair transcript of the assessment of every tax laid upon the county by virtue of this act, and having signed the same, shall cause such transcript to be delivered to the treasurer of the commonwealth within thirty days after the days of appeal.

[Section XXII.] (Section XXIV, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of the city and several counties shall, each of them, have and receive seven shillings and six pence per day, and each of the township, ward and district assessors and assistant assessors shall have and receive five shillings per day, for each day they shall bona fide be employed in the performance of the several duties required of them by this act, and that the collectors severally employed in and for the due execution of this act shall be allowed six pence in the pound for every pound by them so collected, and no more.

[Section XXIII.] (Section XXV, P. L.) And be it further enacted by the authority aforesaid, That all sums of money to be assessed and levied by this act shall be paid and discharged in gold or silver money, at the rate of three pounds for one-half johannes of Portugal weighing nine pennyweight, and seven shillings and six pence for one Spanish milled dollar weighing seventeen pennyweight and six grains, and so in proportion for all other gold or silver money, and in no other money whatsoever. Provided always, nevertheless, That all persons who have taken the oath or affirmation of allegiance to this state, within the time and in the manner prescribed by law, shall be and are hereby authorized and permitted to pay one-half

of the sums assessed upon them, respectively, in the paper bills of credit emitted in pursuance of an act passed on the seventh day of April, one thousand seven hundred and eighty-one, but the other half shall be paid in gold or silver, at the rate aforesaid.

(Section XXVI, P. L.) And whereas it is absolutely necessary that this act be put in force and executed with all convenient speed:

Therefore:

[Section XXIV.] Be it enacted by the authority aforesaid, That if any of the said commissioners shall refuse or neglect to do his or their duty in the premises, he or they so offending shall be fined by the supreme executive council of this state in any sum not exceeding five hundred pounds for every offense, which, by virtue of their warrant directed to the sheriff or coroner of the county where such offender or his estate is at the time of issuing such warrant, shall be levied by seizure of lands, distress and sale of goods or imprisonment of the body, as the case shall require.

[Section XXV.] (Section XXVII, P. L.) And be it further enacted by the authority aforesaid, That the act for raising supplies for the year one thousand seven hundred and seventy-nine, and every article, clause, matter and thing therein contained (except what is herein altered or supplied) shall be and is hereby declared to be extended to this act, and shall continue in full force and virtue till all and every sum and sums of money hereby imposed shall be raised, levied, collected and paid.

Passed June 21, 1781. Recorded L. B. No. 1, p. 438, etc. See the Acts of Assembly passed June 25, 1781, Chapter 948; September 29, 1781, Chapter 951; April 5, 1785, Chapter 1161.