

## CHAPTER CMLXI.

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

(Section I, P. L.) Whereas the United States of America in Congress assembled have, by their resolution of the thirtieth of October, demanded of the several states in union such effective supplies as may enable them to carry on the war with vigor and effect, and improve our late successes into a full establishment of independence and peace:

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

[Section I.] (Section II, P. L.) Therefore, 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 four hundred and twenty thousand two hundred and ninety-seven pounds and fifteen shillings, being the quota required of this state, be raised, levied, collected and paid for the year one thousand seven hundred and eighty-two, in four equal payments, the first payment to be made on the first day of July next ensuing and the second at the expiration of three months thereafter, and so on at the end of every three months thereafter until the whole sum is paid. And the same shall be levied, assessed and raised in the city of Philadelphia and the several counties of this state according to the method and proportions following: That is to say:

For the city and county of Philadelphia, the sum of one hundred and thirty-nine thousand two hundred and forty-five pounds and four shillings.

For the county of Bucks, the sum of twenty-seven thousand five hundred and forty-one pounds and nine shillings.

For the county of Chester, the sum of forty-four thousand two hundred and ten pounds and sixteen shillings.

For the county of Lancaster, the sum of fifty-nine thousand eight hundred and thirty-four pounds and ten shillings.

For the county of York, the sum of thirty-three thousand three hundred and thirty-five pounds and fourteen shillings.

For the county of Berks the sum of thirty thousand and ninety-three pounds and thirteen shillings.

For the county of Cumberland the sum of thirty-one thousand three hundred and thirty-two pounds and fifteen shillings.

For the county of Northampton the sum of seventeen thousand three hundred and twenty-four pounds and two shillings.

For the county of Bedford, the sum of nine thousand four hundred and ninety-seven pounds and eight shillings.

For the county of Northumberland the sum of eleven thousand seven hundred and thirty-two pounds and two shillings.

For the county of Westmoreland, the sum of eight thousand and seventy-five pounds and one shilling.

And for the county of Washington, the sum of eight thousand and seventy-five pounds and one shilling.

[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 of this state, or any two of them, shall meet together on or before Monday, the fifteenth day of April, next, at their usual place of meeting in the city and in their several counties, and then and there issue their warrants, under their hands and seals, to the township, ward or district assessors of each township, ward or district within their respective counties, requiring them, the said assessors, to notify the freemen of their several townships, wards or districts, by public advertisement, to meet and choose two freeholders of their proper district, to assist the said assessor in laying and assessing the taxes required within the present year; and also requiring the said assessors to demand of all and every taxable inhabitant, residing within their respective townships, wards or districts a full and true account of all their estate, real and personal, within this state, made taxable by this act, and in what county situate, of which the said assessors shall make fair and true returns in writing to the said commissioners on a certain day to be by the said commissioners appointed; and of the names and surnames of the said two assisting freeholders so chosen by each township, ward or dis-

trict; and of all and every the taxable inhabitants and single freemen within their respective townships, wards or districts, together with their trades, professions or occupations, and offices and posts of profit. And if any person or persons shall neglect or refuse to give a return of their taxable property, when required as aforesaid, 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 authorized and required to grant, and the same shall be paid into the treasury of this commonwealth.

(Section IV, P. L.) And in order that the taxes hereby directed to be imposed may be truly laid and levied, and for the better detecting of frauds and concealments of taxable property:

[Section III.] Be it enacted by the authority aforesaid, That it shall and may be lawful to and for the said assessors and commissioners, or any of them, or any other person authorized by the board of commissioners, and they are hereby enjoined and required to use their best endeavors to inform themselves of all taxable property concealed or refused to be returned; and for that purpose they may search all public records within their respective counties, or in the city of Philadelphia, as the case may require; and all officers having care or charge of such records are hereby enjoined and required to be aiding and assisting in such searches, and to grant to every such assessor or commissioner, or any other person authorized by the board of commissioners, free access, at all proper times, to the said public records, for the above purpose without fee or reward.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That if any person shall neglect or refuse to make return 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, together with the penalty hereinbefore mentioned for refusing or neglecting to make return of their taxable property when duly required. And if any such tract or parcel of land so returned shall be situate 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 V.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That if any person shall wilfully conceal, in the returns which he or she shall make to township, district or ward assessor, any part of his or her personal property made taxable by this act, with intent to screen the same from taxation, the person so concealing shall pay fourfold taxes on all property so concealed; and the money arising thereupon, over and above the taxes which such property ought to have yielded, shall be paid to the supervisors of the highways of such township, district or ward, for and towards repairing the public roads and highways within the same; and that any of the inhabitants of such township, ward, district who shall be [a] competent witness in other cases, shall be a sufficient witness to prove such concealment.

[Section VI.] (Section VII, 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, or any two of them, 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 VII.] (Section VIII, 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 quotaing the townships, wards or districts as aforesaid, furnish the assessor of each township, ward or 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. And they, the said commissioners, or any two of them, are hereby enjoined and required to appoint one or more assessors and assistant freeholders, as the case may require, in case of removal by death, disability, refusal or neglect to serve of the present assessors, or where the townships, wards or districts neglect to elect such assessor or assistant freeholders.

[Section VIII.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That the assessor of each township, ward or district, with the two assistant freeholders, of the proper township, ward or district, shall, immediately after the said assessor shall become possessed of the quota or sum of money charged as aforesaid by the commissioners, assess the same equally and impartially on all and every person and persons and on all the estates, real and personal within their respective townships, wards and districts, made taxable by this act and shall make return thereof to the said commissioners before the expiration of ten days.

[Section IX.] (Section X, P. L.) And be it enacted by the authority aforesaid, That the following enumerated articles shall be, and are hereby made taxable and no other, to wit: 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, mares and horned cattle above three years old; sheep, plate, coaches, berlins, landaus, chariots, calashes, chaises, caravans, riding chairs and other carriages kept by any person for his or her own use, and for the purposes of traveling or pleasure; 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 and rolling-mills, hemp-mills, oil-mills, snuff-mills and paper-mills; all forges, furnaces, bloomeries, distilleries, sugar-houses, malt-houses, breweries, tan-yards and ferries, wares and merchandise; and all offices and posts of profit, and all professions, trades and occupations.

[Section X.] (Section XI, P. L.) And be it further enacted by the authority aforesaid, That all and every the enumerated

articles aforesaid of real and personal property shall be valued at and for so much, bona fide, as they are worth or would sell for, and such a rate or rates shall be assessed and levied thereon as will amount to the sum of money quotaed upon the city of Philadelphia and the several counties of this state.

[Section XI.] (Section XII, P. L.) And be it further enacted by the authority aforesaid, That the sums of money raised by virtue of this act in the city and county of Philadelphia, and the several counties of this state, shall not be deemed or held as the exact proportion of the said city and counties, but the same shall hereafter be correctly and finally adjusted and ascertained by the legislature of this state, according to the returns of property to be laid, by virtue of this act, before the general assembly.

[Section XII.] (Section XIII, P. L.) And be it further enacted by the authority aforesaid, That every 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 nine months, shall pay a sum not exceeding six pounds nor under three pounds. And that all offices and posts of profit, trades, occupations and professions (that of 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 assistant freeholders of the proper township, ward or district, having due regard to the profits arising from them.

[Section XIII.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That it shall be lawful for the township assessors, when taking the said return, to demand security of any single freeman or sojourner within his township, ward or district, for the amount of the largest tax of freemen or sojourners in this act mentioned, and upon his or their refusing to enter sufficient security or paying the said tax, the said assessor is hereby authorized to take the body of the said freeman or sojourner before the nearest justice, who is hereby authorized to commit him or them to the common gaol of the county, there to remain for the space of one month, or until he enters such security or pays the tax.

(Section XV, P. L.) And for the better discovery of single freemen, inmates or sojourners intended by this act to be taxed:

[Section XIV.] Be it enacted by the authority aforesaid, That every householder in this state shall, upon demand of any assessor of his or her township, ward or district, give an account of the names and occupations of such persons as shall sojourn or lodge in their respective houses, under the penalty of thirty pounds, to be recovered and applied to and for the repairs of the public highways of the said township, ward or district as aforesaid.

(Section XVI, P. L.) And whereas divers owners of lands whereon improvements have been made, and of tenements, may not reside in the county, township, ward 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 XV.] Be it enacted and it is hereby 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, such tenant or tenants may retain the same out of the rent by him, her or them payable for such estate; or the said tenant or tenants, or other occupier or occupiers of such estate shall recover the same, with costs of suit and damages, of the owner of such estate by action of debt; if under five pounds in a summary way as small debts are recoverable; but if the same is above five pounds in any court of common pleas.

(Section XVII, 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 XVI.] (Section XVIII, P. L.) And be it further enacted by the authority aforesaid, That every county commis-

sioner and every township, ward and district assessor and assistant 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 quota the several townships, wards and districts and cause the rates and sums of money imposed by the act, entitled 'An act for raising effective supplies for the year one thousand seven hundred and eighty-two,' to be duly and equally assessed and laid, according to the rules and directions mentioned in the said act, to the best of my skill and knowledge, so far as relates to the duty 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 or district assessor or assistant, 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-two,' on the several persons and taxable property therein contained, to the best of my skill and understanding; and 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 XVII.] (Section XIX, P. L.) And be it further enacted by the authority aforesaid, That the county commissioners or any two of them, shall appoint a fit person (who shall be a freeholder) for or in every township, ward or district, to be collector of the taxes to be raised by virtue of this act, and shall cause fair duplicates of the assessment of every township, ward or district, to be made one part whereof shall be kept by the said commissioners of the proper county, and the other part shall be transmitted to the collector of every district, with a warrant under the hands and seals of the commissioners, or any two of them, authorizing and requiring the said 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, and to acquaint them of the day of appeal, which shall be appointed by the commissioners within twenty days after the said assessments are made, but where the collector cannot meet with the party of whom demand is to be made as aforesaid, he shall leave notice in writing with some of the family, at the place of the party's last abode of such demand, signifying also the day of appeal; at which day every of the collectors shall return their several duplicates.

[Section XVIII.] (Section XX, 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 an assistant 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 or any two of them, may consider such persons 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 XIX.] (Section XXI, 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 shall be the sum of ten pounds; and the fine on any person refusing to serve as collector of any district shall be the sum of fifteen pounds. And in case any assessor or assistant or collector, after taking upon him his office, shall neglect to perform his duty therein, any such delinquent shall be fined in the sum of thirty pounds; and if any person chosen to be an assessor, or an assistant or 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, and after demand thereof made by any of the said commissioners, or by any person authorized by them to demand the same, every such delinquent shall be fined for such offense the sum of twenty-five pounds. The said fines to be levied and recovered as other

finer are or ought to be levied and recovered by virtue of this act.

[Section XX.] (Section XXII.) And be it further enacted by the authority aforesaid, That if any person or persons find him or themselves aggrieved with any of the said assessments, he or they may appeal to the commissioners of the proper county, on the particular days appointed for the district.

[Section XXI.] (Section XXIII, P. L.) And be it further enacted by the authority aforesaid, That the said commissioners are hereby required to meet on the said day of appeal, where the said assessors shall also attend, whereupon the said commissioners shall strictly examine the persons appealing upon their oath or affirmations or otherwise, concerning the cause of their appeal; and upon such examination, or proof of others, they are hereby empowered to diminish or add to the person's rate or assessment, as to them shall seem just and reasonable, with power to call before them such persons, and take notice of such estates as they find are omitted in the said assessment, in order to rectify it; and if the person so omitted refuse or neglect to appear and give an account of their taxable estate, they shall pay double the sum they should or ought to have been rated at by this act. And the said commissioners shall cause their clerks to draw fair duplicates of the assessments of the said respective districts, so rectified as aforesaid, and deliver them to the collectors of the several townships, wards or districts where they belong, within ten days after the appeal.

[Section XXII.] (Section XXIV, P. L.) And be it further enacted by the authority aforesaid, That if any person or persons so rated or assessed by virtue of this act, shall refuse or neglect to pay the sum or sums so assessed within twenty days after demand made as aforesaid, it shall be lawful for the said collectors, respectively, by virtue of the aforesaid warrant, to call to their assistance, if occasion be any constable or other person, and in case of resistance to break open, in the daytime, any house, trunk, box, chest, closet, cupboard or other things, where any such offender's goods and chattels or effects are supposed to be, and make distress and sale thereof, having previously caused the same to be inventoried, appraised and advertised

in three or more of the most public places within such township, ward or district, and rendering the overplus, if any be, to the owner after reasonable charges deducted; but if no distress can be found by the collector, and the party refuses or neglects to show him goods or chattels of his own forthwith to satisfy the money then due, with reasonable charges, then the collector shall take the body of every such person, and bring him to the county gaol, and deliver him to the sheriff or keeper of the said gaol, who shall detain him in close custody without bail or mainprise until payment be made or he be otherwise discharged.

(Section XXV, P. L.) Provided always, That when effects cannot be found sufficient to answer the whole sum in arrear, with charges as aforesaid, then distress shall be made for so much as the effects extend to, and the party imprisoned only for the residue thereof, with incident charges; all which charges of distress, assistance and bringing to prison shall be adjusted and settled by any two or more of the commissioners when such occasion shall happen.

[Section XXIII.] (Section XXVI, P. L.) And be it further enacted by the authority aforesaid, That the collector 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 has been obliged to make distress for any part thereof, in which case he shall, as to the tax assessed on the parties distrained on, have twenty days more, after which the commissioners of the county shall fine such deficient collector at the rate of one penny half-penny in the pound upon all sums charged in his duplicate, which such collector shall not have paid to the said treasurer for every ten days he shall fail to make payment thereof as aforesaid; such fine to be recovered in manner aforesaid.

(Section XXVIII, P. L.) Provided the said commissioners give the said collector ten days' notice of such complaint being lodged by the treasurer, that the said collector may have an opportunity of making it appear that he hath done his duty faithfully in collecting and paying in the same or give sufficient reasons for the omission, in which case the commissioners, or any two of them, shall be authorized to remit the fine.

(Section XXVIII, P. L.) And, moreover, it shall be lawful for the commissioners of the proper county, or any two of them, and they are hereby required to meet and issue out their warrant under their hands and seals to the sheriff or coroner of the proper county, requiring him to take the body and seize and secure the estate, real and personal, belonging to such delinquent, or which shall come into the hands or possessions of his heirs, executors or administrators, wherever the same can be discovered or found in this state, and make return of his proceedings therein at such time and place as the commissioners shall appoint.

[Section XXIV.] (Section XXIX.) And be it further enacted by the authority aforesaid, That the said commissioners, who shall cause the said lands and estates to be seized and secured as aforesaid, shall be and are hereby empowered to appoint a time for a general meeting of the commissioners of such county, and to cause public notice to be given where such meeting shall be appointed, ten days at least before such general meeting; and the commissioners then present at such meeting, or the majority of them, in case the money detained by such delinquent be not then paid or satisfied, shall and are hereby empowered and required to issue forth their warrants or precepts to the sheriff or coroner of the proper county, empowering and requiring him to sell and dispose of all such estate as shall be, for the cause aforesaid, seized and secured, or such part thereof as will be sufficient to satisfy deficiencies aforesaid, and all charges, and to bring the money arising by such sale to the commissioners who granted such warrants, in order to satisfy and pay in to the respective county treasurers, for the time being, the sum or sums that shall be so unpaid or detained in the hands of the said collectors or other persons, their heirs, executors or administrators, respectively, with damages for what shall be [so] unpaid, returning the overplus, if any be, to the owner, after all necessary charges deducted; and when any sale of land, tenements or hereditaments shall be made by such sheriff or coroner, respectively, pursuant to this act, the title and conveyance thereof shall be by deed, signed, sealed and delivered by the sheriff or coroner to such

person or persons as shall purchase the same, in fee simple or otherwise, which shall be most absolute and available in law against the said delinquents and their heirs and assigns and all claiming under them.

(Section XXX, P. L.) And be it further enacted by the authority aforesaid, That if the owner or owners of land and other real property by this act made subject to taxation, or some person or persons for him or them do not appear, or shall neglect or refuse to pay the rates assessed thereon within thirty days after the days of the appeal, then and in every such case the said land or other real property, together with the rates assessed thereon, shall be advertised in the township and county in which such lands do lie, or in the place where such owner or owners do dwell; and the commissioners of the respective counties, or any two of them, shall and they are hereby required to give public notice thereof in some of the English and German papers for at least three months, that sale will be made of such part of the said lands as will be sufficient to discharge the taxes due for the same, and all charges accruing by reason of the refusal or non-payment thereof, and if the owner or owners of such lands or other real estate, or some person or persons in their behalf, do not appear to discharge and pay the said taxes, with all the charges as aforesaid at or before the expiration of said term, then the said commissioners of the respective counties, or any two of them, are authorized and hereby empowered to sell the said lands or other real estates, or so much thereof as aforesaid, by public vendue, to such person or persons as will appear to give most for the same, returning the overplus, if any be, to the owner or owners of such lands or their legal representatives as aforesaid, after all necessary charges deducted. And when any sale of such land or other real estate shall be made as aforesaid by the commissioners, or any two of them, pursuant to this act, the title and conveyance thereof shall be by deed, signed, sealed and delivered by the said commissioners, or any two of them, to such person or persons as shall purchase the same in fee-simple or otherwise, which shall be most absolute and available in

law, against the said delinquents, and their heirs and assigns and all claiming under them.

[Section XXXI.] (Section XXXI, P. L.) And be it further enacted by the authority aforesaid, That in case any collector, sheriff or coroner, after distress and sale by him or them made, shall have any overplus money remaining in his, or any of their hands, such collector, sheriff or coroner, 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 within 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, sheriff or coroner.

[Section XXVII.] (Section XXXII, P. L.) And be it further enacted by the authority aforesaid, That the collectors shall make out fair and true accounts, in writing, of every seizure by them made, with the charges to be settled by the commissioners, who 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 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 XXVIII.] (Section XXXIII, 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, and the said treasurer of the commonwealth shall keep the same subject to the drafts of the superintendent of the finances of the United States of America, and for no other purpose whatsoever. 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 XXIX.] (Section XXXIV, 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 ten shillings, and each of the township, ward and district assessors and assistant freeholders shall have and receive seven shillings and six pence per day for each day they shall bona fide be employed in the performance of the duties required of them by this act, and no other fee or reward whatsoever for their services, any law, custom or usage to the contrary in anywise notwithstanding. And that the collectors severally employed in and for the due execution of this act shall be allowed sixpence in the pound for every pound by them so collected, and no more; the said several sums so allowed to be drawn from the county treasury out of the county rates and levies, and to be finally submitted to the examination of the justices and grand jury in the same manner as other accounts against the county.

[Section XXX.] (Section XXXV, 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 pennyweights, and seven shillings and six pence for one Spanish milled dollar weighing seventeen pennyweights and six grains, and so in proportion for all other gold or silver money, and in no other money whatsoever.

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

Therefore:

[Section XXXI.] Be it enacted by the authority aforesaid, That if any of the said commissioners shall refuse or neglect to perform 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 the seizure of land, distress and sale of goods, or imprisonment of body, as the case shall require.

[Section XXXII.] (Section XXXVII, P. L.) And be it further enacted by the authority aforesaid, That the county treasurers, respectively, for their trouble in receiving and paying all such moneys as shall come into their hands, respectively, by virtue of this act, shall be allowed seven shillings and six pence for every hundred pounds; and the treasurer of the state shall be allowed, for his trouble in receiving and paying all such moneys as shall come into his hands by virtue of this act, the sum of two shillings and six pence for every hundred pounds, and no more.

[Section XXXIII.] (Section XXXVIII, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of each respective county shall, at the next meeting of assembly after the said taxes are settled and adjusted, cause to be laid before the house, a true and fair transcript of all the returns of property made taxable by this act, and the valuation of the same, together with the pound rate and the sums quotaed on each township, ward or district.

[Section XXXIV.] (Section XXXIX, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of each county be and they are hereby empowered to employ suitable clerks for transacting the business required of such clerks by this act, who are to be paid for their services out of the county rates and levies.

Passed March 27, 1782. Recorder L. B. No. 1, p. 469, etc. See the Acts of Assembly passed September 31, 1783, Chapter 1003; March 20, 1783, Chapter 1018; March 21, 1783, Chapter 1021; April 5, 1785, Chapter 1161.