

cution of their respective offices shall give sufficient security in the like sums in the like manner and form and for the like uses, trusts and purposes as such officers are obliged by law for the time being, to do in the county of Lancaster.

[Section XII.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That Joshua Elder, Thomas Clark, John Glendillor, Bartram Galbraith, James Cunningham, or any three of them, shall be commissioners to run and mark the county line in the same manner as is before described in the second section of this act, which line when so run and marked shall be the boundary between the counties aforesaid: And that the said commissioners shall receive for their services at the rate of twenty-two shillings [and six pence] per day each and no more to be paid half by the county of Lancaster and half by the county of Dauphin by drafts from the commissioners of the respective counties on the treasurers of the same which the said commissioners are hereby authorized and directed to grant.

Passed March 4, 1785. Recorded L. B. No. 2, p. 430, etc.

CHAPTER MCXXXVII.

AN ACT FOR FURNISHING THE QUOTA OF THIS STATE TOWARDS PAYING THE ANNUAL INTEREST OF THE DEBTS OF THE UNITED STATES AND FOR FINDING AND PAYING THE INTEREST OF THE PUBLIC DEBTS OF THIS STATE.

(Section I, P. L.) Whereas the United States in congress assembled by their act of the eighteenth day of April, one thousand seven hundred and eighty-three did resolve that it be recommended to the several states as indispensably necessary to the restoration of public credit and to the punctual and honorable discharge of the public debts to invest the said United States in congress assembled with power to levy and collect for the use of the United States certain duties on goods therein

¹ Passed April 5, 1793, Chapter 1669.

enumerated and also a duty of five per centum ad valorem on all other goods at the time and place of importation provided that none of the said duties should be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States for supporting the war nor be continued for a longer term than twenty-five years.

(Section II, P. L.) And whereas the said United States by their same act did further resolve that it be also recommended to the several states, to establish substantial and effectual revenues for a term limited to twenty-five years of such nature as they should severally judge most convenient for supplying their respective proportions of one million five hundred thousand dollars annually as necessary in addition to the sum to be raised by the duties aforesaid, for the restoration of the public credit and the punctual and honorable discharge of the aforesaid public debts. And whereas the legislature of this commonwealth, desirous to promote and facilitate the good intentions of the United States in the manner set forth in the said recommendation, did, on the twenty-third day of September in the year of our Lord one thousand seven hundred and eighty-three by law enact and declare that the said United States should be and they were fully authorized and empowered to levy and collect the several duties mentioned and required in and by the said recommendation, and did also further enact and declare in and by the same act that the sum of two hundred and five thousand one hundred and eighty-nine dollars (being the estimated proportion of this state, of the aforesaid one million five hundred thousand dollars) shall be annually for the term of twenty-five years raised and levied on the persons and estates of the inhabitants of this state for the uses and purposes aforesaid in such manner as the legislature of this commonwealth should from time to time thereafter direct.

(Section III, P. L.) Provided, That the said act should not take effect, until each and every of the thirteen United States should make laws conformably to the acts of congress on which the said act was founded.

(Section IV, P. L.) And whereas one or more of the said thirteen states have hitherto declined to comply with the said

recommendations of the United States whereby the said act of this state is yet suspended and rendered ineffectual and the aforesaid plan of the United States for the discharge of their debts and the restoration of public credit is frustrated and yet remains impracticable.

(Section V, P. L.) And whereas considerable time may elapse before a general and effective plan for the good purposes aforesaid may be formed and ratified by the several states so as to be put in execution whereby the public credit may be farther impaired.

(Section VI, P. L.) And whereas a large portion of the aforesaid debts of the United States are due to the citizens of this state, many of whom are laboring under grievous hardships and inconveniences and some are suffering the extremeties of want by the withholding of the annual interest and the consequent depreciation in value of the principal of their just demands.

(Section VII, P. L.) And whereas it is the desire of the legislature of this commonwealth to grant relief to the suffering citizens thereof, in such manner as may tend to strengthen and establish public credit, and at the same time, be most likely to accord with such federal measures as the United States in their wisdom may adopt by contributing the full amount of the proportion of this state towards paying the annual interest of the whole debt of the United States, as well foreign as domestic, which proportion, according to the late estimation of congress, will require the sum of one hundred and twenty-three thousand nine hundred and thirty-two pounds, annually.

(Section VIII, P. L.) And whereas large sums of money are due and owing from this commonwealth to divers citizens thereof as well as to other persons, and it is just and reasonable that such creditors should receive interest for their respective demands until the funds of the state shall be sufficient to discharge the principal.

(Sections IX, P. L.) And whereas in and by an act of the general assembly of this commonwealth made and passed the twenty-seventh day of November, Anno Domini one thousand seven hundred and seventy-nine, entitled "An act for vesting the estates of the late proprietaries of Pennsylvania in this

commonwealth,¹ it is among other things enacted and declared that the sum of one hundred and thirty thousand pounds sterling money of Great Britain be paid out of the treasury of this state to the devisees and legatees of Thomas Penn and Richard Penn, late proprietaries of Pennsylvania respectively, and to the widow and relict of the said Thomas Penn in annual payments not exceeding twenty thousand nor less than fifteen thousand pounds sterling in any one year and that the first annual payment thereof be made at the expiration of one year after the termination of the war, and it is just and necessary that due provision should be made for effecting the said annual payments.

(Section X, P. L.)And whereas the United States in congress assembled by their act of the twenty-seventh day of April last setting forth that it would not be expedient to call into payment the whole balances of their requisitions on the several states of eight millions of dollars for the service of the year one thousand seven hundred and eighty-two and of two millions of dollars for the service of the year one thousand seven hundred and eighty-three did thereupon resolve in substance as follows, to-wit, that the states be required to furnish within the course of the present year (one thousand seven hundred and eighty-four) such part of their deficiencies under the requisition of eight millions as with their payments to the close of the year one thousand seven hundred and eighty-three would make up one-half of their original quoto thereof and that before any further demand should be made upon the states under the requisition for two millions of dollars or the requisition for eight millions of dollars congress would revise the quotas of the several states mentioned in the said requisitions respectively and make them agreeable to justice on the best information congress might have when such demand should be made. And whereas it appears that the payments so as aforesaid required for one-half of the quota of this state of the said requisition of eight millions of dollars will amount to the sum of five hundred and sixty thousand three-hundred and ninety-seven dollars which payments are already made and compleated or nearly so. And whereas large sums remain due and in arrears from divers citi-

¹ Passed November 27, 1779, Chapter 874.

zens, inhabitants and estates within this commonwealth on account of the several taxes assessed by virtue of the acts of the general assembly in consequence of the said requisitions and it is proper that an appropriation should now be made of the residue of the said taxes after payment of the aforesaid five hundred and sixty thousand three hundred and ninety-seven dollars to the use of the United States.

(Section XI, P. L.) Therefore, in order to provide an adequate fund for the payment of the annual interest aforesaid and for making the said annual payment to the representatives of the said Thomas Penn and Richard Penn,

[Section I.] 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 all and singular the moneys which [have] arisen from and since the first day of November last past, and which shall hereafter arise and be received by virtue and in pursuance of a certain act of the general assembly of this commonwealth made and past the twenty-third day of December, Anno Domini one thousand seven hundred and eighty, entitled "An act for an impost on goods, wares and merchandize imported into this state,"² and by virtue and in pursuance of one other act of the [said] general assembly, passed the twenty-fifth day of September, one thousand seven hundred and eighty-three, entitled "A supplement to an act, entitled 'An act for an impost on goods, wares and merchandize imported into this state,'"³ and by virtue and in pursuance of one other act of the said general assembly, passed the fifteenth day of March, one thousand seven hundred and eighty-four, entitled "An act for raising a further impost or duty on all goods, wares or merchandize imported into this state,"⁴ together with the annual taxes hereinafter directed to be levied and collected, and the residue of the taxes which have been heretofore assessed by virtue of other acts of the general assembly enacted since the first day of January, one thousand seven hundred and eighty-two, and which now re-

² Passed December 23, 1780, Chapter 925.

³ Passed September 25, 1783, Chapter 1051.

⁴ Passed March 15, 1784, Chapter 1076.

main due and in arrears from divers citizens, inhabitants and estates in this commonwealth so far as the same are released from former appropriations as aforesaid, be and the said revenues and sources of revenue are hereby severally and respectively appropriated for and towards a fund for the purposes aforesaid and for such other purposes as are and shall be hereinafter mentioned and so shall remain, continue and be applied and to no other use, intent or purpose whatsoever, any former or other appropriation thereof or of any part thereof or any law, usage or custom to the contrary notwithstanding.

(Section XII, P. L.) And whereas some provision hath been made for making the first of the aforesaid annual payments to the representatives of the said Thomas Penn and Richard Penn, and to the widow of the said Thomas Penn:

[Section II.] Be it enacted by the authority aforesaid, That when and so often as the second and other subsequent payments shall become due to the said representatives it shall and may be lawful for the supreme executive council to cause such payments to be made out of the treasury of this state in gold or silver money at the rate or value in British sterling money of the coin in which such payments shall be made to such person or persons as shall apply for the same being authorized to receive such payments and to give the proper acquittance according to the tenor, true intent and meaning of the before recited act directing such payments to be made.

[Section III.] (Section XIII, P. L.) And be it further enacted by the authority aforesaid, That there shall be paid into the hands of the continental loan officer in this state yearly and every year from and after the termination of the year of our Lord one thousand seven hundred and eighty-four out of the treasury of this state at such times and in such quantities as the president or vice-president by warrant under his hand in council shall from time to time direct the sum of one hundred and twenty-three thousand nine hundred and thirty-two pounds, being the estimated quota of this state of the annual interest of the aggregate debt of the United States contracted during the late war or such other sum as shall from time to time appear to be the true proportion or quota of this state of the said

annual interest during the continuance of the said debt, which warrants shall respectively be registered in the office of the comptroller-general of this state and the said loan-officer shall thereupon become answerable for the sums respectively mentioned in every such warrant.

[Section IV.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That the said loan-officer shall and may pay with and out of such money's as he shall receive in each year as aforesaid, the lawful interest for one year on all such certificates of moneys loaned to the United States or other certificates of debts due from the United States, liquidated, ascertained and authenticated according to the directions of the United States in congress assembled or according to the laws of this state, as shall be demanded by the holders or possessors of such certificates respectively and such payments shall be indorsed on every such certificate: Provided always, That such certificates respectively were originally issued from the said loan-office or given or granted for articles furnished or for services done and performed during the late war by the citizens of this state or by officers or soldiers admitted and adopted as of the Pennsylvania line or quota of the troops of this state and in the name and for the use of such person or persons or some other who at the time of such issuing was or were or since hath [or have] been a citizen or citizens of this state by actual residence within the same, or in the name or for the use of a body politic or corporate within this state, and that there be the interest for one year at least due thereon. And if any difficulty shall arise concerning the propriety of paying the interest which may be demanded by virtue of this act on any such certificates it shall be incumbent on the claimant to produce the proof necessary to establish such claim and if the evidence offered be not sufficient to satisfy the said loan-officer the same shall be referred to the supreme executive council whose determination and order thereon shall be conclusive: Provided also, That the indorsement of the said loan-officer on any such certificate of the payment of one years interest thereon in the notes issued for that purpose by virtue of the act of assembly passed the twenty-first day of March, one thousand seven hundred and eighty-

three, shall be deemed sufficient evidence to admit such certificate to be entitled to draw interest by virtue of this act unless it shall appear that such payment and indorsement were fraudulently obtained. And provided also, That loan-office certificates, received by any citizen of this state in payment for services performed or articles furnished for the use of the United States from any quarter-master, commissary or other officer of the United States, to whom the same were issued for that purpose in lieu of money shall also be entitled to the payment of interest by virtue of this act in whosoever name or names the same may have issued from the said loan-office. And provided also, That such of the aforesaid certificates as shall have been issued for the pay, arrearages of pay or commutation to the officers and soldiers aforesaid commonly called "final settlements" shall not have been alienated or transferred but shall remain at the time of making the first demand of interest by virtue of this act really and bona fide the property of such person or persons in whose name or for whose use such certificates respectively were originally issued, or the property of the heirs, executors, administrators or legatees of such person or persons or the property by donation or legacy of a body politic or corporate or charitable institution which property shall be proved by the oath or affirmation of the person making such demand or the person in whose right the demand shall be made before the prothonotary of some one of the countries in this state (which oath or affirmation the said prothonotaries are hereby severally authorized to administer) within ninety days next before the making of such demand, which oath or affirmation shall be in writing signed by the party making the same and shall specify the date, number and sum mentioned in the certificate to which it relates, the name of the person or persons to whom issued, the name of the officer or commissioner who signed and issued the same and shall be delivered to the loan-officer to be filed at the time of making such demand of interest for which oath or affirmation and certificate the said prothonotary shall be entitled to demand and receive one shilling and no more. And provided also, That no certificate issued or to be issued by or from the office of the treasury of the United States commonly

called the comptroller-general, register-general or auditor-general's office shall be entitled to draw interest by virtue of this act, unless it shall appear by the attestation of the said comptroller-general, register-general, auditor-general or other officer, who shall have signed and issued any such certificate, that neither the consideration on which such certificate was issued, nor any part thereof hath arisen from any debt or certificate of a debt which would not have entitled the bearer thereof to have drawn interest by virtue of this act.

(Section XV, P. L.) And whereas considerable sums are now due and in arrear for interest on divers of the certificates herein before limited and described as entitled to draw interest by virtue of this act.

[Section V.] (Section XVI, P. L.) Be it enacted by the authority aforesaid, That if at or after the expiration of four months from the time the said loan-officer shall have commenced the payment of one years interest (public notice thereof having been given by three or more weekly publications in three of the newspapers of this state and as near the said time of commencement as may be) there shall be in the hands of the said loan-officer and in the treasury of this state, a sum or sums of money equal to fifty thousand pounds on account of the moneys herein before directed to be paid into the hands of the said loan-officer, and remaining undemanded for the payment of one years interest as aforesaid, then and in such case the said loan-officer shall commence the payment of second years interest on such certificates as aforesaid, and in like manner, toties quoties, the said loan-officer shall proceed to the payment of a third and other subsequent years interest on such certificates, where more than one years interest shall remain due on any such certificate, giving preference, nevertheless, to the payments first due in the order in this section before mentioned, whenever any preference shall be necessary, and so from year to year as the said interest shall arise and become due.

(Section XVII, P. L.) And whereas it may happen that the interest arising on such certificates as aforesaid will not amount to the aforesaid sum of one hundred and twenty-three thousand nine hundred and thirty-two pounds, or other sum at which the

quota of this state may be fixed as aforesaid annually after the arrearages of interest thereon shall have been discharged.

[Section VI.] Be it therefore enacted by the authority aforesaid, That such residue or surplus as may remain of the annual quota of this state, herein directed to be paid to the loan-officer as aforesaid after paying thereout the annual interest and arrearages as aforesaid, shall remain for and be subject to the appropriation of congress for the payment of the interest of other debts of the United States contracted during the late war.

(Section XVIII, P. L.) Provided nevertheless, That whenever the United States shall make and carry into execution other effectual and permanent provision for paying the annual interest and arrearages of interest due and arising on the aforesaid debt of the said United States contracted during the late war, then and in such case the payment and appropriation of the aforesaid annual sum or quota of this state in manner aforesaid, shall cease, determine and be discontinued; anything herein before contained to the contrary notwithstanding.

(Section XIX, P. L.) And to the end that a fair and proper account may be kept of all such moneys as shall be issued and paid to the said continental loan-officer by virtue and in pursuance of this act, and that this state may have proper credit therefor in account with the United States,

[Section VII.] Be it enacted by the authority aforesaid, That the said loan-officer shall and [he] is hereby directed and required to keep fair and exact accounts of such payments as he shall make by and out of the moneys which shall be put into his hands as aforesaid, in which shall be specified the kind and quality of every certificate, and by whom issued on which he shall pay interest, the date and number thereof, the name of the person to whom issued, the principal sum or value in specie of each certificate, and the interest paid thereon for each year, and shall take receipts from the persons to whom the moneys shall be paid, as vouchers for the said accounts, and on producing such accounts and vouchers to the comptroller-general of this state, and the same being allowed and approved of by him, they shall be admitted in discharge for the amount thereof, of so much of the moneys he shall have received from the treasury

as aforesaid, and such accounts, stated to the last day of December in each and every year shall be rendered annually to the said comptroller-general's office within one month after the said annual periods respectively.

[Section VIII.] (Section XX, P. L.) And be it enacted by the authority aforesaid, That the treasurer of this state for the time being be and he is hereby authorized and required yearly and every year to pay with and out of the fund or revenues herein before mentioned the interest for one year on all debts due from and assumed by this state and liquidated, ascertained and certified according to the law (the debts or certificates of debts founded upon and the interest whereof is made payable out of the produce of the excise on spirituous liquors, and other certificates of sums due for depreceation of pay excepted) which payments of interest shall be made to the holders or possessors of such certificates respectively who shall demand the same and indorsed on the said certificates respectively. And the said treasurer is hereby directed to take receipts for such payments and to render accounts of the same, together with the vouchers therefor to the comptroller-general in such manner and form as is herein before directed and expressed respecting the payments to be made by the continental loan-officer in this state; and such accounts and vouchers after examination, approbation and allowance by the said comptroller-general shall be a discharge to the said treasurer for the amount of the sum or sums therein expressed.

(Section XXI, P. L.) And whereas there are considerable sums due and in arrears for interest on divers of the debts of this state, and it is just and reasonable that the said arrearages should be paid,

[Section IX.] Be it further enacted by the authority aforesaid, That whenever there shall be found remaining in the treasury on account of the fund and revenues aforesaid after paying thereout the several sums of money herein charged upon and made payable out of the said fund a residuary sum of fifteen thousand pounds or upwards, then and in such case the said treasurer is hereby directed to commence and proceed in the payment of a second years interest on such debts [due] from the

state as aforesaid and so toties quoties as to the third and every subsequent years interest whenever more than one years interest shall be due on any of the said debts giving preference, nevertheless, in such payments to the interest first due in the order aforesaid when such preference shall be necessary and taking receipts and rendering accounts of all such payments in manner aforesaid. And whereas a surplus may arise from the produce of [the] excise on spirituous liquors after payment of the annual interest charged thereon and it is deemed proper that such surplus should be appropriated to the payment of the arrearages of interest now due or which may become due on such certificates as are by law entitled to the payment of interest annually out of the same.

[Section X.] (Section XXII, P. L.) Be it therefore enacted by the authority aforesaid, That the whole of the produce of the said excise on spirituous liquors shall be and remain appropriated to the payment of the annual interest and arrearages of interest due and to become due on the debts and certificates of debts now charged on the said fund any act to the contrary notwithstanding.

(Section XXIII, P. L.) And in order to carry into execution the intention of the legislature of this state manifested in their aforesaid act made and passed the twenty-third day of September, one thousand seven hundred and eighty-three, entitled "An act for levying a duty on certain enumerated articles and an impost of five per centum ad valorem on all other goods, wares and merchandise, imported into this state and a tax upon real and personal property for the discharge of the debts of the United States of America agreeable to acts of congress therein recited, and for other purposes therein mentioned,¹ and to strengthen and establish the fund herein before mentioned and appropriated.

[Section XI.] (Section XXIV, P. L.) Be it further enacted by the authority aforesaid, That the sum of seventy-six thousand nine hundred and forty-five pounds, seventeen shillings and six pence, lawful money of this state, shall be assessed, raised and

¹ Passed September 23, 1783, Chapter 1039.

levied yearly and every year successively in and after the year of our Lord one thousand seven hundred and eighty-five and to continue for so long time as shall be necessary for the purposes herein before and herein after mentioned from and upon the estates real and personal and persons in the city and several counties in this state in two equal proportions or payments whereof the first shall be collected and paid into the treasury on or before the last day of June and the second on or before the first day of December in each and every year. Provided, that the whole of the said tax for the present year one thousand seven hundred and eighty-five shall be raised and collected so as to be paid into the treasury of this state on or before the first day of December next without regard to the instalments or division aforesaid.

[Section XII.] (Section XXV, P. L.) And be it further enacted by the authority aforesaid, That until the quotas of the city and several counties of this state shall be farther liquidated, regulated and established, the annual levies and assessments aforesaid shall be charged on and collected from the said city and counties in the proportions and manner following; that is to say,

The city and county of Philadelphia the sum of nineteen thousand four hundred and ninety-two pounds five shillings and six pence.

The county of Bucks the sum of five thousand and forty-two pounds one shilling and eight pence.

The county of Chester the sum of eight thousand and ninety-three pounds seventeen shillings and six pence.

The county of Lancaster and Dauphin the sum of ten thousand nine hundred and fifty-three pounds nine shillings and seven pence, to be liquidated and apportioned by the commissioners of the said two counties, in proportion to the assessments made in the year one thousand seven hundred and eighty-three.

The county of York the sum of six thousand one hundred and two pounds eighteen shillings and three pence.

The county of Berks the sum of five thousand five hundred and nine pounds twelve shillings two pence.

The county of Cumberland the sum of three thousand three hundred and eighty-three pounds ten shillings and nine pence.

The county of Northampton the sum of three thousand one hundred and seventy-one pounds and twelve shillings.

The county of Bedford the sum of one thousand seven hundred and thirty-eight pounds thirteen shillings and four pence.

The county of Northumberland the sum of two thousand one hundred and forty-seven pounds sixteen shillings and one pence.

The county of Westmoreland the sum of seven hundred pounds.

The county of Washington the sum of one thousand four hundred and seventy-eight pounds thirteen shillings and nine pence.

The county of Fayette the sum of seven hundred and seventy-eight pounds thirteen shillings and nine pence.

The county of Franklin the sum of two thousand three hundred and fifty-two pounds thirteen shillings and two pence.

The county of Montgomery the sum of six thousand pounds.

[Section XIII.] (Section XXVI, P. L.) And be it futher enacted by the authority aforesaid, That the commissioners of the city and county of Philadelphia and of the other counties respectively shall meet together on or before the first day of June in and for the present year and on the first Tuesday in January in and for each and every succeeding year at the usual place of their meeting in their respective city and counties, and the said commissioners so met or any two of them shall issue their warrants under their hands and seals to the district assessors of each and every township, ward or district within their respective counties requiring the said assessors to notify the freemen of their several townships, wards or districts, by public advertisements to meet and choose two freeholders of the proper district to assist the said assessor in laying and assessing the taxes required within the then present year; and also requiring the said assessors to demand of all and every taxable inhabitant residing within their respective townships, ward or districts a full and true account of all his or her estate, real and personal, within this state, made taxable by this act, and in what county or counties situate [and] on or before a certain day (to be

mentioned in every such warrant) to make fair and true return thereof in writing and of the names and surnames of such two freeholders as shall be chosen as assistants in such township, ward or district, and of all and every the taxable inhabitants and single freemen within their respective township, wards or districts, together with their trades, professions or occupations, and offices, and posts of profit; which said returns the said assessors are hereby respectively required to make. And if any person shall refuse or neglect to give a return of his or her taxable property when required as aforesaid, every such person so neglecting or refusing, shall for every such offence forfeit and pay a sum equal to the tax at which such person shall be rated for that year, to be levied and received by the collector of the district by virtue of a special warrant from the commissioners of the county or any two of them which warrant they are hereby authorized and required to grant and the money so received shall be paid into the treasury of the county for the use of such county.

(Section XXVII, P. L.) And in order that the taxes hereby directed to be assessed and paid, may be justly levied and collected, and for the better detecting of frauds and concealments of taxable property.

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

[Section XV.] (Section XXVIII, P. L.) And be it further enacted by the authority aforesaid, That if any person shall wilfully conceal or omit and leave out of the return which he

or she shall make to the district assessor any part of his or her personal property made taxable by this act with intent to save the same from taxation such person shall pay fourfold taxes on all property so concealed and the money thence arising over and above the taxes which such property ought to have yielded shall be paid to the supervisors of the highways of such district for and towards repairing the public highways within the same, and any inhabitant of such district who would be a competent witness in other cases shall be a sufficient witness in the proof of such concealment.

[Section XVI.] (Section XXIX, P. L.) And be it further enacted by the authority aforesaid, That when and so soon as the commissioners of the city and several counties aforesaid shall respectively have received the returns of the assessors herein before directed to be made such commissioners or any two of them shall forthwith proceed to quota the several townships, wards and districts in their respective city and county in proportion to the quantity, quality and value of the property and taxable articles so returned, and within six days after the forming and fixing of such quotas shall furnish and deliver or cause to be delivered to the assessors of their respective city and county a true and fair transcript of the quota or sum of money charged upon and demanded from the township, ward or district respectively to which each of the said assessors do belong. And in case any township, ward or district shall neglect or refuse to elect or appoint an assessor or assistant freeholders according to law, or if a vacancy should otherwise happen in either of the said offices by death, disability, refusal or neglect to serve of any chosen assessor or assistant freeholder, the commissioners of the city or county in which such vacancy shall happen or any two of them are hereby authorized and required to supply the same by appointing a fit person in the place and stead of the one so neglected to be chosen, or who shall have died, become disabled or refused or neglected to serve as aforesaid, and every assessor or assistant freeholder so appointed, shall have the like powers and be subject to the like penalties as other assessors and assistant freeholders enjoy and are subject to.

[Section XVII.] (Section XXX, P. L.) And be it further enacted by the authority aforesaid, That when and so soon as any assessor shall have received from the commissioners aforesaid an account of the quota or sum of money charged on his proper township, ward or district, he shall forthwith proceed, together with the two assistant freeholders as aforesaid to assess the same equally and impartially on all and every person or persons and on all the estates real and personal made taxable by this act within such township, ward or district and shall make return thereof to the said commissioners within ten days from the time the said assessor shall have received an account of the said quota.

[Section XVIII.] (Section XXXI, P. L.) And be it enacted by the authority aforesaid, That the following enumerated articles shall be, and they are hereby made taxable; that is to say, 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, geldings and horned cattle above the age of three years, wrought plate, coaches, berlins, landaus, chariots, pheatons, calashes, chises, 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, patent, warrant, location or improvement, houses and lots of ground, and ground rents, all grist mills, saw mills, slitting mills, rolling mills, hemp mills, oil mills, snuff mills and paper mills, [all] furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tanyards and ferries. And that every single freemen 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 shall have been out of his apprenticeship nine months shall pay a sum not exceeding thirty shillings, nor under ten shillings. And that all offices and posts of profit, trades, occupations and professions (ministers of the gospel, mechanics, manufacturers and schoolmasters only excepted) shall be rated at the discretion of the assessor and assistant freeholders of the district to which they belong, due regard being had to the profits arising therefrom.

[Section XIX.] (Section XXXII, P. L.) And be it further

enacted by the authority aforesaid, That all and every of the enumerated articles of real and personal property, made taxable as aforesaid shall be valued at and for so much bona fide as they are worth and would sell for and such rate or rates shall be assessed and levied thereon as together with the other taxables as aforesaid will amount to the sum of money quoted and charged upon the city and several counties aforesaid.

(Section XXXIII, P. L.) Provided nevertheless, That all lands which have been or may hereafter be granted within this state to any officers or soldiers of the line of this state by virtue of any resolution of congress and law of this state as a reward for their services shall be and remain exempted from taxation for and during the life of such officer or soldier respectively unless the same shall be transferred or aliened to any other person according to the true intent and meaning of an act of the general assembly passed the first day of March, one thousand seven hundred and eighty, entitled "An act for the more effectual supply and honorable reward of the Pennsylvania troops in the service of the United States of America."¹

[Section XX.] (Section XXXIV, P. L.) And be it further enacted by the authority aforesaid, That if any householder in this state shall, on the demand of the assessor of the township, ward or district in which such householder shall reside, refuse or neglect to give proper information to such assessor of the name and occupation of every such single freemen, inmate or sojourner as shall at the time of such demand be a lodger or sojourner in the house of such householder, every such householder shall forfeit and pay the sum of three pounds for every such offence to be recovered as other fines and forfeitures are recoverable, and be applied to and for the repairs of the public highways in the district in which the offence shall have been committed.

[Section XXI.] (Section XXXV, P. L.) And be it further enacted by the authority aforesaid, That every of the said city and county commissioners and every of the said assessors and assistant freeholders shall respectively before they enter upon the duties required by this act take the following oath or affirma-

¹ Passed March 1; 1780, Chapter 880.

tion before a justice of the peace of the city or county in which he is to officiate: that is to say;

The oath or affirmation of a commissioner.

I, A. B. do swear (or affirm, as the case may be) 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 of the general assembly, entitled "An act for furnishing the quota of this state towards paying the annual interest of the debts of the United States, and for funding and paying the interest of the public debts of this state," 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; which office I will in all things diligently and faithfully execute and perform to the best of my abilities without sparing any person for favor or affection or aggrieving any for hatred or dislike.

The oath or affirmation to be taken by the assessors and assistants respectively.

I, A. B. do swear (or affirm, as the case may be) that I will faithfully and impartially execute and perform the duties required of me according to the directions of the act of general assembly, entitled "An act for furnishing the quota of this state towards paying the annual interest of the debts of the United States, and for funding and paying the interest of the public debts of this state," according to the best of my skill and understanding; and that in assessing the quota of taxes required of the (township, ward or district) of _____ by virtue of the said act, I will not spare any person for favor or affection nor aggrieve any for hatred or dislike.

[Section XXII.] (Section XXXVI, P. L.) And be it enacted by the authority aforesaid, That the aforesaid commissioners for the said city and counties respectively or any two of them, shall and may annually or oftener if necessary, choose and appoint some fit person being a freeholder for or in each and every township, ward or district within such city and county to be the collector of the taxes to be raised within such district, by virtue of this act: And the said commissioners shall make fair duplicates of the assessment of each and every township, ward

and district within such county, and appoint days of appeal for the said districts severally, which duplicates shall be given or transmitted to the said district collectors respectively, together with the warrant of the said commissioners in writing to every such collector expressing the day of appeal and directing him to notify every person named in such duplicate of the sum assessed and to be demanded from him or her and of the time and place of appeal, which notice it shall be the duty of every such collector to give either in person or by writing left at the house or place of abode of every such person at least five days before the day of appeal and after such notice shall have been given, such collector shall return the duplicate so by him received to the commissioners in order that the same be adjusted according to the determinations on appeals.

[Section XXIII.] (Section XXXVII, P. L.) And be it enacted by the authority aforesaid, That if any person shall find him or herself aggrieved by any such assessment as aforesaid, he or she may apply to the commissioners of the proper county on the day so as aforesaid appointed and notified at which time the assessor and assistants shall attend the meeting of the commissioners. And the said commissioners shall strictly examine every person appealing, upon oath or affirmation or otherwise concerning the cause of such appeal and upon such examination or other evidence the said commissioners shall diminish, add to, or confirm the assessment made, as to them shall appear just and reasonable. And if it shall appear that any estate or taxable matter hath been omitted out of any assessment or that the tax thereon is not charged to the proper person the said commissioners shall call before them the person or persons interested therein and rectify all such mistakes in the assessments as justice shall require. And if any person whose property has been so omitted shall refuse or neglect to appear on due notice before the said commissioners or to give an account of his or her taxable estate, such person shall be rated and charged in the assessment double the sum which would otherwise have been rated and charged.

[Section XXIV.] (Section XXXVIII, P. L.) And be it enacted by the authority aforesaid, That as soon as may be after the said

appeals are over and the assessments corrected and established accordingly the said commissioners shall transmit fair duplicates of such assessments to the said district collectors respectively together with a warrant under their hands and seals or of any two of them authorizing and requiring every such collector to demand, levy and receive from the persons named in such duplicate the rates and sums therein expressed to be assessed on such persons respectively immediately after the expiration of ten days from the day of appeal as aforesaid. And if any person or persons shall neglect or refuse to make such payment within forty days after demand made by the collector it shall and may be lawful to and for such collector and he is hereby commanded and required to apply to some justice of the peace within the city and county where such delinquents reside, and to deliver to such justice a list in writing, signed by such collector, containing the names of all such delinquents, together with the sums of money due from them respectively according to the said assessments.

[Section XXV.] (Section XXXIX, P. L.) And be it enacted by the authority aforesaid, That every justice of the peace to whom application shall be made by any collector as aforesaid shall thereupon issue his warrant to any constable of the township, ward or district in which such delinquents shall reside, to levy and recover such sum or sums of money respectively by distress and sale of the goods, chattels and effects of such delinquents respectively or by imprisonment of the person of any such delinquent as the case may require and render such moneys to the said collector within twelve days after the receipt of any such warrant.

[Section XXVI.] (Section XL, P. L.) And be it enacted by the authority aforesaid, That any and every constable to whom any such warrant shall be directed and delivered shall forthwith proceed to demand the moneys therein required from every such delinquent and if such delinquent be not found at his or her usual place of abode or shall refuse or neglect forthwith to pay the sum of money so demanded, together with the costs then accrued the said constable shall seize and take into his possession and custody such and so much of the goods, chat-

tels and effects of such delinquent as shall be necessary to satisfy and defray the same and advertise such goods, chattels and effects in three or more of the most public places in such district for sale at a certain time and place to be mentioned in such advertisements, not more than six days from the time of making such seizure, nor within less than four days from the publication of such advertisements, and shall proceed to the sale of the same accordingly, and after payment of the sum due to the collector and deducting such reasonable costs as shall be allowed and awarded by the said justice shall return the overplus arising from such sale if any thereby to the owner or late possessor of such goods and effects so seized. And if sufficient effects cannot be found whereon to make distress as aforesaid such constable shall and he is hereby required to take the body of any such delinquent and deliver him or her to the sheriff or keeper of the county gaol and the said sheriff or keeper of such gaol shall detain such delinquent in close custody without bail or mainprize until payment be made of the whole or the residue as the case may be of such tax and costs or until such delinquent be otherwise legally discharged.

(Section XLI, P. L.) And whereas it may happen that the owner or proprietor of lands or tenements may not reside within the township, ward or district where the same are situate and it may be difficult for the collector to find such owner or proprietor:

[Section XXVII.] Be it therefore enacted by the authority aforesaid, That every tenant or other person residing on or using or occupying any such lands or tenements, together with the goods, chattels and effects of such tenant or other person as well as the said lands and tenements and the goods, chattels and effects of the owner thereof are and shall be subject to the payment of the taxes thereon assessed and subject to the like distress and sale for the recovery thereof as are herein before expressed; and such tenant or other person as aforesaid who shall pay any such tax assessed on any such lands or tenements or from whom the same shall be recovered as aforesaid shall and may retain the same out of the rent due or growing due from any such tenant or other person for the use of such lands or

tenements or recover the same with costs of suit and damages by action of debt of and from the owner or owners of such lands or tenements: Provided always, That nothing herein contained shall in any manner alter or affect any contract made between any landlord and tenant respecting the payment of taxes.

[Section XXVIII.] (Section XLII, P. L.) And be enacted by the authority aforesaid, That if any person legally chosen as an assessor or an assistant to the assessor as aforesaid or any person appointed by the commissioners as aforesaid as an assessor or an assistant or a collector shall not within four days after notice in writing of such his election or appointment make known to the commissioners of the county or some one of them his determination to serve in or to decline the office to which he shall have been so chosen or appointed, the said commissioners may deem and adjudge such person to have refused to serve in such office, and shall thereupon proceed to the recovery of the proper fine for such refusal and shall appoint another in his stead.

[Section XXIX.] (Section XLIII, P. L.) And be it enacted by the authority aforesaid, That the fine to be imposed on any person refusing to serve as an assessor or an assistant shall be the sum of ten pounds and the fine to be imposed on any person refusing to serve as a collector of a township, ward or district shall be the sum of ten pounds; and if an assessor, assistant or collector after having taken upon him such office, shall neglect or refuse to perform any of the duties enjoined and required of such officer by this act, he shall forfeit and pay for every such offence the sum of ten pounds; and if any person chosen and appointed as an assessor, assistant or collector to whose hands any warrant, duplicate or other writing necessary to the assessing or collecting of the said taxes shall come, shall detain the same after having declined as aforesaid to serve in such office, and after demand thereof made by the said commissioners, or by any person by them authorized to demand and receive the same, every person so offending shall be fined the sum of ten pounds, which fines shall severally be prosecuted for and recovered before any justice of the peace in the county where they may respectively have been incurred on application of the said com-

missioners or any one of them, the treasurer of the county or of any other person who shall produce to the said justice proper cause of complaint against any such delinquent or offender and the same shall be paid into the treasury of the proper county for the use of such county.

[Section XXX.] (Section XLIV, P. L.) And be it enacted by the authority aforesaid, That the collectors of the several districts as aforesaid shall within ninety days after having respectively received the corrected duplicate as aforesaid subsequent to the appeal pay into the hands of the proper treasurer of the county in which he shall be a collector the whole amount of the taxes charged and assessed in such duplicate without further delay or excuse except such part thereof as he shall have returned an account of as aforesaid to some justice of the peace and excepting also such part thereof as may be assessed on lands and tenements, whereon no owner, tenant, occupier or effects subject to distress and sale can be found, on pain of being answerable for and charged with the whole sum so remaining unpaid to be recovered by action of debt against such collector at the suit of the said treasurer of the county; and all the estate, real and personal of such delinquent collector is and shall be taken and deemed to be bound as a security for the payment for such sum at and from the expiration of the said ninety days, as fully to all intents and purposes as if judgment had then been entered against him for the said debt in a court of record. And the said collector shall moreover forfeit and pay for every week he shall neglect to pay the whole amount of the said taxes (excepting as before excepted) the sum of five pounds to be recovered on conviction before any justice of the peace on complaint of the county treasurer and paid into the treasury of the proper county and accounted for and applied as aforesaid.

[Section XXXI.] (Section XLV, P. L.) And be it enacted by the authority aforesaid, That it shall be and it is hereby declared to be the duty of the county treasurers within this state respectively and they are hereby severally enjoined and required to call upon the several district collectors within their respective counties for the punctual performance of the duties

required by them by this act and to prosecute such as may prove delinquent for the fines and penalties imposed for such delinquencies. And the said county treasurers are hereby respectively enjoined and required to pay or cause to be paid into the state treasury all such sum and sums of money as they shall respectively receive for taxes by virtue of this act as speedily as possible after such receipt of the same and to deliver or transmit to the state treasurer once in every month from and after the first receipt of money by virtue of this act an exact account of their respective receipts and payments of the taxes of the current year and of the arrearages due at every such period. And if any of the said county treasurers shall neglect or refuse to perform any of the duties required and enjoined by this act such neglect or refusal shall be deemed a breach of the duties of his office and he shall be prosecuted thereon accordingly.

(Section XLVI, P. L.) And whereas divers tracts of lands and real estate made taxable by this act may remain unoccupied and without proper effects to be found thereon, from which the payment of the taxes may be procured:

[Section XXXII.] Be it enacted by the authority aforesaid, That if the owner or owners of any such land or real estate or some person in his, her or their behalf shall not appear and pay or tender to the collector of the district in which the same shall be found the full amount of the taxes rated and assessed on such land and real estate within thirty days after the time allowed for an appeal on such assessment, such district collector shall make return thereof to the commissioners of the county within which such lands and real estate are situate, and the said commissioners shall advertise such lands and real estate or so much there of as shall be necessary to pay such taxes and the necessary charges for sale at a certain time and place in such advertisements to be mentioned not less than three months after the publication thereof and such advertisement shall be exposed to and continue in public view in three or more of the [most] public places in the said district and also at the court house of the said county, and printed in one of the English and one of the German news-papers for two months before the day

of sale; and if the whole amount of such taxes and the additional charges thereon shall not then be paid as aforesaid the said commissioners shall then proceed to sell by public auction to the highest bidder the said lands and estates or so much thereof as shall be necessary to effect the payment of the said taxes and the charges of procuring the same, and return the overplus arising from such sales if any there be to the owner or owners of such lands and estate or to his, her or their legal representative, and such commissioners shall convey the land and estate so sold to the purchaser in fee simple or such other estate as the late owner or owners thereof had and held immediately before such sale by deed duly executed under the hands and seals of the said commissioners or any two of them which deed shall be absolute and available in law against all prior claims whatsoever.

[Section XXXIII.] (Section XLVII, P. L.) And be it enacted by the authority aforesaid, That if any of the county commissioners aforesaid shall refuse or neglect to perform any of the duties required by this act, he or they so offending shall severally forfeit and pay to the use of the proper county such fine as the supreme executive council shall award, not exceeding one hundred pounds for any one offence to be recovered by action of debt in any court of record where the same may be cognizable.

[Section XXXIV.] (Section XLVIII, P. L.) And be it enacted by the authority aforesaid, That the taxes and sums of money to be levied and collected by virtue of this act shall be paid and discharged in gold or silver money at the rate of three pounds for one-half Johannes of Portugal money, weighing nine pennyweight of gold, and seven shillings and six pence for one Spanish milled dollar weighing seventeen pennyweight and six grains of silver and so in proportion for other gold and silver money or in the bills of credit herein after directed to be made and issued and in no other money whatsoever.

Section XXXV. (Section XLIX, P. L.) And be it enacted by the authority aforesaid, That the pay and allowance to the several officers to be employed in the assessing, levying and collecting the taxes to be laid and collected, by virtue of this act shall

be as follows that is to say, to the commissioners for the city and several counties, each ten shillings per day, and to the assessors and assistant freeholders, each seven shillings and six pence per day for each and every day the said commissioners and assessors and assistants shall respectively be bona fide employed in the duties required of them by this act. To the collector at the rate of six pence in the pound on all such sums as they shall respectively collect and pay to the county treasurer, and no more. And to the county treasurers, at and after the rate of fifteen shillings for every hundred pounds which they shall respectively receive and pay into the state treasury, and no more, which said several sums and allowances shall be drawn from the respective county treasurers out of the moneys arising from the county rates and levies and the accounts there of shall be finally submitted to the examination of the justices and grand juries in like manner with other accounts against the county.

[Section XXXVI.] (Section L, P. L.) And be it enacted by the authority aforesaid, That the commissioners of each respective county shall and they are hereby enjoined and required as early as possible to prepare and make 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 laid thereon and the sums quoted on each respective township, ward or district, and to lay the same before the house of assembly at their next meeting after such returns shall have been made; and in order to facilitate the said business as well as the other duties required of the said commissioners they are hereby empowered to employ such suitable clerk or clerks as they may find necessary for their aid in the same which clerk or clerks shall be paid [for] his or their services out of the county rates and levies as aforesaid.

(Section LI, P. L.) And whereas from the scarcity of gold and silver money in the country the inhabitants of this commonwealth are suffering much inconvenience for want of a sufficient circulating medium of internal commerce and it is deemed expedient that a moderate sum in bills of credit should be issued

and that their punctual redemption should be secured by the funds herein before established.

[Section XXXVII.] (Section LII, P. L.) Be it further enacted by the authority aforesaid, That bills of credit to the amount or value of one hundred and fifty thousand pounds and of the several denominations hereinafter mentioned, shall be prepared and printed on good strong paper as soon as conveniently may be after the passing of this act under the care and direction of the trustees hereinafter mentioned and appointed; which bills of credit shall severally be prepared and printed in the words following, that is to say, "This bill by law shall pass current for _____ within the commonwealth of Pennsylvania according to an act of the general assembly passed at Philadelphia, the _____ day of _____ Anno Domini one thousand seven hundred and eighty-five." And each of the said bills shall have the arms of the state as an escutcheon in the margin thereof, together with such other device or devices as the said trustees shall think proper as well to prevent counterfeits as to distinguish their several denominations. And the said bills shall be of the several denominations and in the quantities following, that is to say:

Fifty-four thousand five hundred and forty-five of twenty shillings each.

Fifty-four thousand five hundred and forty-six of fifteen shillings each.

Fifty-four thousand five hundred and forty-five of ten shillings each.

Fifty-four thousand five hundred and forty-six of five shillings each.

Fifty-four thousand five hundred and forty-six of two shillings and six pence each.

Fifty-four thousand five hundred and forty-six of one shilling and six pence each.

Fifty-four thousand five hundred and forty-six of nine pence each.

And fifty-four thousand five hundred and forty-six of three pence each.

[Section XXXVIII.] (Section LIII, P. L.) And be it enacted by the authority aforesaid, That the said trustees shall severally take the oath or affirmation following before a justice of the peace and before they enter upon the said office, to-wit:

“I, A. B. do swear (or affirm, as the case may be) that as one of the trustees for preparing bills of credit according to the directions of an act of assembly, entitled “An act for furnishing the quota of this state towards paying the annual interest of the debts of the United States, and for funding and paying the interest of the public debts of this state;” I will use my best endeavors to comply with the directions and true meaning of the said act and I will diligently and carefully attend to the printing and preparing the said bills and will not knowingly permit or suffer any fraud to be committed therein by the printer or his servants or any other person and I will deliver or cause to be delivered every bill which shall be so printed and prepared within my knowledge to the treasurer of this state.” And the printer and his servants and workmen who shall be employed in the said business shall severally take an oath or affirmation well and faithfully to perform the trust reposed in them thouching the said business without fraud, concealment or embezzlement. And the said trustees shall have the charge and care of the press and other materials during the process of the printing and shall not suffer the same to be proceeded in but in the presence of one or more of them; and when a sufficient number of bills shall have been printed, shall take the same, together with all proof sheets and impressions and the types of the devices by them invented or directed to be used in the course of the said business into their custody and deliver the same to the treasurer of this state, who shall afterwards deliver out the said bills to be signed and numbered, as herein after is mentioned.

(Section LIV, P. L.) And in order to perfect the said bills of credit, according to the true intent and meaning of this act:

[Section XXXIX.] Be it enacted by the authority aforesaid, That every denomination of the said bills shall be numbered from number one, progressively, and that each and every of the said bills of the denomination of ten shillings and upwards shall

be signed by three of the persons herein after named and appointed as signers; and that each and every of the said bills of a smaller denomination down to one shilling and six pence, inclusive, shall be signed by two of the said signers; and that such of the said bills that are of a smaller denomination shall be signed by one of said signers, and the said treasurer shall deliver out the said bills to the said signers to be numbered and signed as aforesaid in such manner and in such quantities at a time as he in his discretion shall think proper, taking proper receipts for such deliveries and taking care that all such bills so delivered out be duly returned into the treasury after being signed and numbered as aforesaid.

[Section XL.] (Section LV, P. L.) And be it enacted by the authority aforesaid, That John Biddle, George Solosser, Joseph Dean, John Wharton, be, and they are hereby appointed trustees for procuring materials and preparing the bills of credit aforesaid and that each and every of the said trustees, who shall perform the duties herein required, shall be allowed and paid the sum of fifteen shillings for every day he shall be employed bona fide in the said service. And that John Chaloner, William Turnbull, George Lattimer, Reynold Keen, Andrew Tybout, Edward Fox, James Collins, Peter Bayntor, William Smith, druggist, Samuel Murdoch, James Bayard, Joseph Redman, Robert Smith, merchant, John Rhea, William Gray, brewer, William Tilton, Francis Wade, Thomas Irvin, Charles Risk, Andrew Pettit, James McCrea, John Taylor, Samuel Caldwell, Stacy Hepburn, [and] John Duffield, be, and they are hereby appointed signers of the said bills according to the directions herein before mentioned and shall be severally allowed and paid for the same at and after the rate of ten shillings for every thousand of the said bills which they shall respectively sign and number as aforesaid, all which wages, together with all [other] contingent expenses of procuring materials and preparing and perfecting the said bills of credit shall be paid out of the public treasury of this state and charged on the fund herein before mentioned the account of the said charges respectively being first adjusted and certified by the comptroller-general and approved by the supreme executive council.

[Section XLI.] (Section LVI, P. L.) And be it enacted by the authority aforesaid, That when and so soon as the said bills of credit shall be perfected and re-delivered to the treasurer as aforesaid, they shall severally be taken, deemed and accounted for, as money in his hands, according to the nominal value expressed in the said bills respectively, and appropriated accordingly in manner following, that is to say, the amount or value of fifty thousand pounds thereof shall be reserved for the purpose of erecting and establishing a loan-office in this state in such manner as the legislature shall direct and the residue of the said bills of credit shall be appropriated for and towards the payment of the sum and sums herein before directed to be paid into the hands of the continental loan-officer in this state and for and towards the payment of the interest due on the debts of this state as herein before mentioned.

[Section XLII.] (Section LVII, P. L.) And be it enacted by the authority aforesaid, That the bills of credit herein before directed to be made and issued shall be taken, deemed and received as equal to gold and silver money for the sums mentioned in each bill, respectively, in all payments to this state for lands purchased or to be purchased within the same and for arrearages due on lands already located or warranted and also for the arrearages of all general taxes heretofore assessed, and for [the] taxes herein directed to be assessed and collected; and for the debts due to the state, and for all customs, imposts, duties and debts whatsoever which shall hereafter arise and become due to this state by virtue of this act or of any act or law heretofore made; and the several officers and persons appointed and authorized to receive and collect the same, are hereby directed to receive such bills of credit accordingly, any law, usage or custom, to the contrary in anywise notwithstanding.

[Section XLIII.] (Section LVIII, P. L.) And be it enacted by the authority aforesaid, That if any person or persons shall presume to counterfeit any of the bills of credit herein directed to be prepared, perfected and issued by printing or procuring to be printed any such bills of the likeness and similitude of any of the said genuine bills of credit, and if any person or persons shall forge or procure to be forged the name or names of any

of the signers of such genuine bills of credit to any such counterfeit bill or bills, whether such counterfeiting or forging be done within this state or elsewhere or shall utter any such bill or bills knowing the same to be so counterfeited as aforesaid, every such person so offending and being thereof legally convicted, by confession, standing mute, or by verdict of a jury in the supreme court or court of oyer and terminer shall suffer death without benefit of clergy. And if any person or persons shall counterfeit any of the said bills of credit by altering the denomination thereof with design to increase the value of the same or shall utter any of the said bills knowing them to be so counterfeited or altered as aforesaid and shall be legally convicted thereof as aforesaid, every such person so convicted shall be sentenced to the pillory and to have both his or her ears cut off and nailed to the pillory; and moreover, every such offender shall forfeit the sum of one hundred pounds to be levied on his or her lands and tenements, goods and chattels, one-half thereof to the use of the commonwealth and the other half to the use of the person or persons who shall make discovery of such offence and prosecute such offender to conviction.

(Section LIX, P. L.) And to the end that the bills of credit aforesaid may be fully and fairly redeemed and cancelled.

[Section XLIV.] Be it enacted by the authority aforesaid, That from and out of such of the said bills of credit which shall be paid into the treasury of this state in the year of our Lord one thousand seven hundred and eighty-six by means of the taxes, debts and duties aforesaid, the treasurer for the time being shall and he is hereby authorized and directed to cancel or cause to be cancelled so many of the said bills as shall amount to the sum of twenty thousand pounds by punching or piercing a hole not less than the size of one-eight[h] of a dollar through some part of each bill, near the centre thereof, which bills so cancelled he shall report to the general assembly at their next meeting thereafter and when a committee of the said assembly to be appointed for the purpose shall have examined and counted the said cancelled bills such bills shall be burned in their presence and report thereof shall be made to the house

and entered on the journals of their proceedings. And the like sum of twenty thousand pounds of the said bills of credit shall be cancelled and burned in like manner in the year of our Lord one thousand seven hundred and eighty-seven and the like sum in each succeeding year until the whole of the said bills of credit shall have been so redeemed, cancelled and destroyed.

[Section XLV.] (Section LX, P. L.) And be it enacted by the authority aforesaid, That the treasurer of this state for the time being shall be allowed by way of commission for his trouble and expenses in receiving such moneys as he shall receive by virtue of this act and for paying and cancelling the same as herein before directed eight shillings and four pence for every hundred pounds he shall so received and pay away or cancel as aforesaid and no more.

Passed March 16, 1785. Recorded L. B. No. 2, p. 434, etc. See the Acts of Assembly passed March 25, 1785, Chapter 1140; April 4, 1785, Chapter 1159; September 10, 1785, Chapter 1174; March 1, 1786, Chapter 1202; March 8, 1786, Chapter 1209; March 24, 1786, Chapter 1218; March 3, 1786, Chapter 1204; April 8, 1786, Chapter 1226; March 28, 1787, Chapter 1284; October 4, 1788, Chapter 1374; December 8, 1789, Chapter 1473; April 6, 1791, Chapter 1545; April 9, 1791, Chapter 1560; as to section 18 (Section 31, P. L.) see the Act of Assembly passed September 19, 1786, Chapter 1242.

CHAPTER MCXXXVIII.

AN ACT FOR THE BETTER REGULATION OF JURIES.

(Section I, P. L.) Whereas the due regulation of juries is of the utmost importance to the liberty and happiness of the people, and the constitution of this state recommends to the legislature thereof to provide by law against every corruption or partiality in the choice of juries:

Therefore:

[Section I.] (Section II, P. L.) Be it enacted and it is hereby enacted by the Representatives of the Freemen of the Common-