

THE STATUTES AT LARGE OF PENNSYLVANIA.

At a General Assembly begun and holden at Philadelphia, the fourteenth day of October, A. D. 1712, and continued by adjournments until the twenty-seventh day of March, 1713, the following acts were passed:

CHAPTER CXCIV.

AN ACT FOR REVIVING, EXPLAINING AND CONTINUING SEVERAL LAWS IN THIS ACT MENTIONED.

Whereas by a law of this province, passed on the twenty-eighth day of the month called February, one thousand seven hundred and ten, entitled "An act for raising a supply of two pence per pound and eight shillings per head,"¹ the collectors of the said tax were required to gather the same, and for non-payment to make distress, and for want of distress, the persons assessed to be taken in execution, and remain prisoners till they should answer the same, with such other sums as such persons were assessed in any other county; and to pay or carry into the subtreasurer in each county such money or other effects as should, from time to time, come to their hands, so that the

¹ Passed February 23, 1710-11, Chapter 180.

whole sums they were respectively charged with, by the warrants and duplicates in the said act mentioned, should be fully carried in and paid, as aforesaid, on or before the twentieth day of the month called June, then next ensuing. And that the said subtreasurers should once a month, at least, render a just account of and bring in and pay to the provincial treasurer all sums of money and receipts for wheat or flour as they had then received from the said collectors, until the whole were fully completed. And the said collectors were, by the said act, obliged to pay the whole and every of the several sums of money mentioned in the said duplicates for their respective districts, unto the respective subtreasurers, or to the said provincial treasurer, on or before the twenty-fifth day of the said month called June, although such collectors had then neglected to collect or levy the same, pursuant to the power thereby given them. And in case of neglect or refusal of payment by any such collector within the time above limited (upon complaint and proof thereof made by any of the subtreasurers, before any of the commissioners in the said act named), he should be fined five pounds, whereupon any one or more of the said commissioners were, by the said act, required to issue a warrant to the respective sheriff requiring him forthwith to levy the said fine together with the whole and every of the several sums assessed and mentioned in the said duplicates, or so much thereof as should remain unpaid to the respective subtreasurers, by distress and sale of such collector's goods; and for want thereof to take the body of such collector, and him safely keep in prison, till he should satisfy the same, as by the said act, relation being thereunto had, may more fully appear.

And whereas by another law of this province, passed on the said twenty-eighth of February aforesaid, entitled "An act empowering commissioners to compel the collecting of all arrearages of former taxes,"¹ the commissioners therein named were to put it in execution in manner as thereby directed; but now it appears that the last-mentioned act is expired, and

¹ Passed February 28, 1710-11, Chapter 179.

no return made how far the persons concerned have executed the same.

And also whereas by another law of this province, passed on the tenth day of the month called August, one thousand seven hundred and eleven, entitled "An act for raising two thousand pounds for the Queen's use, by a tax of five pence halfpenny per pound and twenty shillings per head,"¹ the collectors of the said tax were required to gather and pay the same, in like manner as by the above-recited act is directed, so that the whole sums they were charged with should be fully paid in, or receipts produced testifying the payment thereof in merchantable flour at Philadelphia to the said provincial treasurer, or in wheat at such mill or mills as in the said act is expressed, and deliver the same receipts to the subtreasurers on or before the last day of October then next ensuing, although such collectors had then neglected to collect or levy the same, as aforesaid; and in case of any such collector's neglect or refusal of payment, he should be fined five pounds, which, together with so much of the moneys mentioned in the said duplicates as should remain unpaid to the subtreasurers, should be levied by the sheriff, in manner above directed, as by the last in-part-recited act, relation being thereunto had, more fully appears.

Now forasmuch as it appears that a great part of the money intended to be raised by this last-recited act remains uncollected or brought into the treasury, and the time so far lapsed that the collections cannot well be accomplished without the help of another law. And forasmuch as it also appears that most of the tax, laid by virtue of the first-recited act, is raised, but part of it detained by some collectors, and the time limited to prosecute them for such their offense is lapsed:

[Section I.] Be it therefore enacted by Charles Gookin, Esquire, with the Queen's royal approbation, Lieutenant-Governor under William Penn, Esquire, true and absolute Proprietary and Governor-in-Chief of the Province of Pennsylvania, &c., by and with the advice and consent of the freemen of the said Province in General Assembly met, and by authority of the

¹ Passed August 10, 1711, Chapter 182.

same, That in each county of the said province the persons hereafter named shall be commissioners for putting this act in execution: (That is to say)

For the county and city of Philadelphia, Richard Hill, Thomas Masters, Edward Farmar, Nathan Stanbury, and Rowland Ellis;

For the county of Chester, Caleb Pusey, Nicholas Pyle, Henry Pierce, Isaac Taylor, and William Davis;

And for the county of Bucks, Joseph Kirkbride, Thomas Stevenson, Thomas Watson, John Rowland and Jeremiah Langhorne;

who are hereby empowered, and required to meet together on the tenth day of the month called April next, at the place where the respective courts in the said counties are usually held; and at such other times and places as the said commissioners, or any three of them respectively, shall then after agree upon. And the said commissioners, or any three of them respectively, shall issue forth their warrants or precepts under their hands and seals, directed to such person or persons as they shall think fit, to call before them in their respective counties, as they shall see cause, all collectors, receivers, subtreasurers, and all other officers and persons whatsoever who have been employed in the assessing, levying, gathering and receiving the rates and assessments, as also the arrearages of former taxes in the above-recited acts mentioned and intended to be thereby levied; and cause them, and every of them to make and give true and perfect accounts of all and every the said rates, assessments and arrearages of the said former taxes respectively. And also cause the said collectors to finish their collections, so that the same may be brought into the treasury within the time hereinafter limited for bringing in the same. And if any of them shall neglect, or refuse, forthwith to comply with the premises, then it shall and may be lawful to and for the said commissioners hereby appointed, or any three of them respectively, to fine every such delinquent in any sum not exceeding five pounds, for any one offense; to be levied by distress, and sale of goods, or imprisonment of body, as the case shall require. And the said commissioners that set or impose such fines are hereby

empowered and required to issue out their warrants, under their hands and seals, directed to such officer or officers as they shall think fit, for that purpose; which said fines, and all other fines, hereby appointed to be imposed, shall be paid to the provincial treasurer, for the same uses as the said taxes are intended.

[Section II.] And be it further enacted by the authority aforesaid, That the said commissioners hereby appointed, or any three of them, shall have full power and authority, in case of any neglect or refusal, as aforesaid, or in case of the death or absence of any of the aforesaid collectors, subtreasurers or other officers, from time to time, to constitute others instead of such as shall refuse or neglect and instead of such who are or shall be removed by death or otherwise, and so *toties quoties*, until all and every part and parcel of all the aforesaid rates and assessments and the arrears of former taxes shall be wholly collected and paid. And if any of the persons so to be constituted collectors, subtreasurers, or other officers, as aforesaid, shall refuse or neglect to officiate accordingly, he or they, so refusing or neglecting, shall be fined by the said commissioners in any sum not exceeding five pounds, to be levied and paid as aforesaid.

[Section III.] And be it further enacted, That if any of the persons rated and assessed, by virtue of any of the above-recited acts, having not heretofore paid their said assessments, and shall still neglect or refuse to pay the same, then and in all such cases it shall be lawful to and for the said collectors respectively (after demand by him or them made) to call to their assistance, if occasion be, any constable or other person; and in case of resistance, to break open doors and make distress and sale of such person's goods and chattels, and to return the overplus (if any be) to the owners, after reasonable charges deducted; but if no distress can be found by the collector, and the party refuses or neglects forthwith to show him goods and chattels sufficient to satisfy the money so unpaid, with reasonable charges of distress and sale, 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 safe custody until he satisfies the same.

Provided always, That where 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 such effects shall extend to, and the party to be 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 three or more of the said commissioners hereby appointed, where such occasion shall happen.

[Section IV.] And be it further enacted, That if any person who at the time of laying or rating the said assessments was within this province, shall come to inhabit or reside in any division or place where such person was not rated or taxed, the commissioners acting within such division or place are hereby required to summon such person before them and unless he can make it appear that he was assessed, and hath paid his tax in some other part of this province, the said commissioners shall assess such person and cause the money to be levied and paid, as aforesaid.

[Section V.] And be it further enacted, That every of the said collectors formerly appointed shall pay the whole and every of the sums of money assessed and mentioned in the said former duplicates, for their said respective districts, or so much thereof as hath not been already paid to the sub-treasurers, according to the intent of the said recited acts; and that every of the collectors to be hereafter appointed, shall also pay the whole and every of the sums of money wherewith they shall be respectively charged by virtue of this act, unto the respective sub-treasurers, or shall produce receipts testifying the payment thereof to the said provincial treasurer in flour at Philadelphia, or in wheat at such mill or mills (as the said last-recited act directs), and deliver the same receipts or money aforesaid to the respective sub-treasurers, on or before the sixteenth day of the month called June, which will be in the year of our Lord, one thousand seven hundred and thirteen.

And if any of the persons assessed by the said last-recited act are gone out of this province, or become insolvent since

the thirtieth day of October last past, then and in every such case the said former collectors in those districts where such persons were taxed, who neglected to gather and levy the same, shall make good the sums assessed or set upon them, and pay the same to the subtreasurers in the proper county, on or before the said sixteenth day of the month called June next. And the said subtreasurers, and every of them, shall pay and deliver all that they shall receive as aforesaid (deducting such sums as by the said last-recited act are allowed them respectively) on or before the twenty-first day of the said month called June.

[Section VI.] And be it further enacted, That if any of the said collectors shall refuse or neglect to pay the said sums of money, which he or they shall be respectively charged with, as aforesaid; or produce receipts testifying the payment thereof, as aforesaid, and deliver the said money and receipts in manner and at the time aforesaid, retaining only such sums as by the said-recited acts is allowed for collecting and paying the same; and if any collector, subtreasurer or other officer or person whatsoever shall detain in his or their hands any moneys received or to be received by them, or any of them, and not pay or satisfy the same at such time or times and in such manner as by this act is directed, then and in every such case the said commissioners, or any three or more of them, in their respective counties, are hereby empowered and required (instead of fining the delinquents, as by the said last-recited act is directed in such cases) to meet and issue out their warrants, under their hands and seals, directed 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 descend or come into the hands or possession of his heirs, executors or administrators, wheresoever the same can be discovered or found in this province, and make return of his proceedings therein, at such time and place as they shall appoint.

And the commissioners, who shall cause such estate to be seized and secured, as aforesaid, shall be and are hereby empowered to appoint a time for the general meeting of the com-

missioners for such county, and there to cause public notice to be given, at the place where such meeting shall be appointed, six days at least, before such general meeting; and the commissioners then present at such general meeting, or the major part of them, in case the moneys 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 estates as shall be, for the cause aforesaid, seized and secured, or any part thereof, and to bring the money, arising by such sale to the commissioners who granted such warrants, in order to satisfy and pay, unto the provincial treasurer, for the time being, the sum that shall be so detained in the hands of such collectors, subtreasurer or other persons, their heirs, executors or administrators respectively, with damages for what shall be so detained of the said former taxes, after the rate of sixteen pounds per cent by the year, for so long as the same hath been actually detained after the time by the said-recited acts respectively appointed for payment thereof, returning the overplus (if any be) after all necessary charges are deducted.

And when any sale of lands, 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. And that all gifts, grants and sales which have been or shall be made, by any of the said delinquent collectors, subtreasurers, or other officers, of any of their said estates, after the time they should have paid the money come to their hands, arising from the said assessments (unless the estate so seized be sufficient to answer what they are in arrears), are hereby declared to be fraudulent, and shall not prevent or avoid the seizures and sales hereby appointed to be made thereof as aforesaid.

[Section VII.] And be it further enacted, That all clerks of

the respective county courts shall draw and deliver all warrants to be drawn by virtue of this act, and all sheriffs, coroners, constables and other officers within this province shall, and are hereby required and enjoined to be respectively aiding and assisting in the execution of this act, and what is hereby revived and continued of the said-recited acts, and to obey and execute such precepts or warrants as shall be to them directed, in that behalf, by the respective commissioners hereby appointed, or any three or more of them.

[Section VIII.] And be it further enacted, That the commissioners in this act named, shall be allowed four shillings each for every day's attendance, which, together with reasonable charges of clerks and other officers, as the said commissioners in their respective counties shall think fit to allow, by order under the hands of the major part of them, to the respective subtreasurers, shall be paid by such subtreasurer and be discounted by the provincial treasurer.

[Section IX.] And be it further enacted by the authority aforesaid, That the said three recited acts, and all powers, provisions, penalties, clauses, matters and things therein contained (except only such part and parts of the same acts touching which other provisions or alterations are made by this act) are hereby revived, and shall be and continue, together with this present act, in full force until the twenty-fifth day of the month called March, which will be in the year of our Lord one thousand seven hundred and fourteen.

[Section X.] Provided always, and be it further enacted, That no proceedings prescribed or required by this act against collectors and other officers refusing or neglecting to comply therewith shall be stayed by *certiorari*, *habeas corpus*, or otherwise, any law or usage to the contrary notwithstanding.

[Section XI.] Provided also, That no person or persons shall be sued or prosecuted for anything done in the execution of this act, except he or they be prosecuted within eighteen months after such cause of action first accrued.

Passed March 27, 1712-13. Expired March 25, 1713-14, before being considered by the Crown. See Appendix IV, Section II, and the Act of Assembly passed May 28, 1715, Chapter 215.