

attested under his hand and judicial seal of the court whereto he belongs; and when such copy or exemplification shall be produced in any court of this province, the party producing the same shall not be deemed to fail of his record or the judgment and proceedings thereon be reversed for error, if such copy or exemplification contains the essentials, though it may want the formal parts of a record.

Passed May 28, 1715. Repealed by the Lords Justices in Council July 21, 1719. See Appendix IV, Section II, and the Act of Assembly passed October 29, 1715, Chapter 220.

CHAPTER COXV.

AN ACT FOR RAISING A SUPPLY OF ONE PENNY IN THE POUND, AND FOUR SHILLINGS A HEAD, AND FOR REVIVING OTHER ACTS THEREIN MENTIONED.

Forasmuch as the season is so far spent that the impost intended to be raised by an act of this present session may not prove effectual to answer all the public debts and contingent charges of this government, therefore we, the representatives of the freemen of the province of Pennsylvania, do earnestly desire that it may be enacted:

[Section I.] And be it enacted by Charles Gookin, Esquire, by the royal approbation Lieutenant-Governor under William Penn, Esquire, Proprietary and Governor-in-Chief of the Province of Pennsylvania, by and with the advice and consent of the freemen of the said Province in General Assembly met, and by the authority of the same, That there shall be levied and raised upon all estates, real and personal, of all and every person and persons within this province (the estate of the proprietary and lieutenant-governor only excepted; and also excepting household goods and implements used in trade and getting a livelihood, having a due regard to such as have a charge of children, the clear value of whose estates both real and personal amounts not to thirty pounds) the sum of one

penny for every pound clear value of the said estates, to be paid by the owners, or possessors thereof. And that every single person, or freeman, who at the time of the assessment hereafter mentioned, shall be of the age of twenty-one years, and hath been out of his apprenticeship or service the space of six months, and is not worth in lands, goods, or chattels, to the value of fifty pounds, shall pay the sum of four shillings. And that all and every man-servant who at the time of the said assessment shall receive wages for his or their services, shall pay the sum of four shillings. All which said several sums so to be raised as aforesaid, shall be assessed and levied as by this act is directed, and shall be paid for the uses hereinafter mentioned.

[Section II.] And be it further enacted by the authority aforesaid, That the persons hereafter named shall be commissioners, for the effectual putting this act in execution, in each county: (That is to say) for the county and city of Philadelphia, Richard Hill, Nicholas Waln and John Roberts; and for the county of Bucks, Everard Bolton, William Paxson, and Robert Harvey; which said said [sic] commissioners are hereby empowered and required to meet together on the third day of the month called October, next, at the place where the courts in the said respective counties are usually held, and at such other times and places as the said commissioners, or any two of them, respectively shall then after [sic]¹ agree upon. And the said commissioners or any two of them respectively, shall, at their first meeting, order the sheriff of each county to summon the elected assessors, for the time being, to meet them on the twentieth day of the said month. And the said commissioners shall at their said first meeting issue forth their precepts (which the clerk of the peace in each county is hereby required forthwith to draw and dispatch) directed to the constables of every township, requiring them to bring to the said assessors, on the said twentieth day of the said month, certificates in writing of the names and surnames of all and every the persons dwelling or residing within the limits of those townships, or places with which they shall be charged; and the names of all freemen,

¹ So in the original and also in the printed session laws of 1714-15.

inmates, hired servants, and all other persons chargeable by this act, together with an account of what lands and tenements they respectively hold in such townships, and how much of the said land is sowed with corn; and how many bound servants and negroes, with their ages; and what stock of cattle, horses and sheep they possess, without concealment, fear, malice, favor or affection. Together also with a true account of all lands surveyed or taken up in the said townships belonging to persons not residing there, upon pain of forfeiture of any sum not exceeding five pounds, to be levied as by this act is appointed.

And each of the said constables shall, by an order from one or more of the commissioners, have and receive from the treasurer hereafter named, viz., the constables in and for the city of Philadelphia, one penny by the pound on the assessment, and in the said respective counties, three pence by the pound, for their care and trouble in executing and returning the said precepts of the commissioners in manner aforesaid.

But before any of the said assessors shall [have] taken upon him the employment and duty which this act requires him to perform he shall take an affirmation to the effect following, to wit:

Thou shalt promise and affirm that thou wilt well and truly cause the rates and sums of money imposed by this act, to be equally and duly assessed, according to the best of thy skill and knowledge, and herein thou shalt spare no person for favor or affection nor any grieve for hatred or ill will; which affirmation any two or more of the commissioners in the city or county where the assessment is to be made, have power and are hereby required to administer.

And that the said assessors or any four of them shall meet on the said twentieth day of the said month of October, and receive the said constables' returns in each county, and shall thereupon by all lawful means inform themselves of the true and clear value of all estates and persons in their respective counties, ratable by this act, and shall equally and impartially assess themselves and all others ratable as aforesaid, in the sums hereby directed to be set upon them respectively.

And the said assessors shall then and there divide the coun-

ties, wherein they act, into such districts as they shall think convenient, and appoint a constable or some other fit person in each district within the said counties to be collector of the said assessments, and shall cause the clerk of the peace to draw fair duplicates of the assessment of each district, certified under his hand, one part of which duplicates shall be delivered by the said clerk to the commissioners and the other part to the collector of each district, on or before the thirty-first day of the said month of October, with a warrant annexed to the collector's duplicate, under the hand and seal of one or more of the commissioners who signed the assessment, requiring him forthwith to collect and receive from the persons assessed, the several sums in the said duplicates respectively mentioned, either in ready money or in good, fine, merchantable flour, at the current market price, in sizable cask, full and well packed, to be branded with the bolter's mark, and delivered at Philadelphia to the provincial treasurer or his order; or else in good merchantable wheat, at the current market price, to be delivered at such market, mill or mills in the said respective counties, where the charge of the portage thereof to Philadelphia shall not exceed three pence per bushel. And the receipts for the said wheat or flour being delivered to the respective collectors by the person paying or delivering the same, as aforesaid, shall be taken by the said collectors as payment from the persons by or for whom the same are delivered as aforesaid.

And the said collectors are hereby required, as soon as they receive the said respective warrants and duplicates of the said assessments, to demand of the parties the respective sums of money wherewith they are chargeable, and acquaint them with the day of appeal, which shall be appointed by the said commissioners, to be on the tenth day of November next following. But where the collector cannot meet with the party of whom he is to make the said demand, he shall leave notice in writing with some of the family, or at the place of the party's last abode, signifying also the day of appeal.

And the said commissioners are hereby required to meet on the said tenth day of November, at which time the assessors shall attend; and the said commissioners shall then and there

strictly examine the persons appealing, upon their affirmation or otherwise, concerning the cause of their appeal; and upon such examination, or proof of others, they are hereby empowered to diminish or add to such person's rate or assessment as they shall see just and reasonable; with power also to call before them such persons as they find are omitted in the said assessment in order to assess them; and if they refuse or neglect to appear and give an account of the value of their estates, they shall pay double the sum they should or ought to have been rated at by this act.

And that the said clerks, of the respective counties, shall within ten days after the said day of appeal deliver to the provincial treasurer, a true account of the sums total, which every collector shall be charged with, pursuant to this act.

[Section III.] And be it further enacted, That the said collectors shall, once a month at least, render a just and true account of, and bring in, and pay unto the provincial treasurer or his deputy all such flour, sums of money and receipts for wheat, as they shall then have received; and shall pay the whole and every of the sums of money assessed in their respective duplicates, on or before the five-and-twentieth day of March, one thousand seven hundred and sixteen.

And that the treasurer shall give receipts to the collectors for what they shall so bring in, or pay from time to time, which receipts shall be the said respective collectors' discharge for so much.

And the treasurer shall, from time to time, signify in writing to the commissioners how much each collector brings in or pays as aforesaid. And when any of them are negligent, or refuse to do their duty in the premises, the treasurer is hereby required forthwith to signify the same, by way of complaint, to the commissioners where such neglect or refusal shall happen.

[Section IV.] And be it further enacted, That if any person or persons rated or assessed by virtue of this act shall refuse or neglect to pay the sum or sums, so assessed in ready money, or to deliver wheat or flour in lieu thereof, in manner aforesaid, by the space of thirty days after demand made, as afore-

said, it shall be lawful for the said collectors respectively, by virtue of a warrant signed and sealed by one or more of the said commissioners who shall forthwith grant the same, and shall thereby empower the said collectors to call to their assistance, if occasion be, any constable or other person, and in case of resistance, to break open doors and other things, and make distress and sale of such persons' goods and chattels, returning 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 them goods or chattels, sufficient to satisfy the money then due, with reasonable charges, then the collector shall take the body of every such person, and bring him to the county gaol, and deliver him to the sheriff or keeper of said gaol, who shall detain him in safe custody, without bail or mainprize, until payment shall be made.

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 two or more of the said commissioners hereby appointed, when such occasion shall happen.

[Section V.] And be it further enacted, That if upon complaint of the treasurer to the commissioners, it shall appear that any of the said collectors refuse or neglect to pay the said sums of money, or other effects, which he or they shall be respectively charged to collect, or produce receipts, testifying the payment or delivery thereof, as aforesaid, and deliver the money, flour or receipts for wheat in manner and at the time by this act required (retaining only such sums as is hereby allowed for collecting and paying the same) it shall be lawful for the said commissioners, or any two of them, and they are hereby required 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 come

into the hands or possession of his heirs, executors or administrators wherever the same can be discovered or found in this province; and make return of his proceedings therein, at such time and place as the said commissioners shall appoint.

And that the commissioners who shall cause the said lands and estates to be seized and secured, as aforesaid, shall be and are hereby empowered to appoint a time for a general meeting of the commissioners of such county, and there to cause public notice to be given of 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 money detained by such delinquent be not then paid or satisfied) shall and are hereby empowered and required to issue forth their warrants or precepts to the sheriff or coroner of the proper county empowering and requiring him to sell and dispose of all such 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 or sums that shall be so unpaid, or detained in the hands of the said collectors or other persons, their heirs, executors or administrators, respectively, with damages for what shall be so unpaid or detained, returning the overplus (if any be) to the owner after all necessary charges 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 shall be made by any of the said delinquent collectors, or other officers respectively, of any of their said estates, after the time they should have paid the money, or effects arising from the said assessment (unless the estate so seized be sufficient to answer what they

are in arrear) 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 VI.] And be it further enacted, That all freemen not being householders nor having a certain place of abode, and all the said hired servants shall be taxed at the place where they reside at the time of the constables taking their names as aforesaid; and that every householder shall at the request of the said constables of the respective townships, wards or places, give an account of the names, qualifications and estates of such persons as shall sojourn, lodge or dwell in their respective houses, under the penalty of forty shillings, to be levied, charged and paid in manner aforesaid.

And if any such freemen shall not be found at such place of residence, nor within the same township where their names shall be taken, as aforesaid, at the time when such respective collectors shall come to receive such householders' assessments, then unless such freemen or servant hath by himself or friend paid, or unless such householder or employer (having effects of the said freeman's or servant's in his hands, which he is hereby authorized and required to pay) do pay the same, such collector or collectors are hereby required to give notice thereof to any of the said commissioners, who is hereby authorized and required to issue forth his warrant, directed to such person as he shall think fit, for apprehending such freeman or hired servant anywhere in this province, and bring him before any of the said commissioners, which said commissioners (if the party doth not then pay the said assessment with all necessary charges) are hereby empowered and required by their warrant directed to the sheriff to commit such party to prison until he shall pay the same with the charges of such commitment.

[Section VII.] And be it further enacted, That if the said treasurer shall refuse or neglect to do his duty, as by this act is required, he shall be fined by the said commissioners appointed for the county where he is deficient of his duty, in any sum not exceeding ten pounds, for every offense which by virtue of a warrant, under the hands and seals of the same com-

missioners or any two of them, directed to the sheriff or coroner of the county where the treasurer or his estate is at the time of issuing such warrant, shall be levied by seizure and sale of lands, distress and sale of goods, or imprisonment of body as the case shall require. .

And if any of the said commissioners shall refuse or neglect to do his duty, as by this act is required, or shall happen to die during the continuance of this act, the governor or provincial treasurer, for the time being, shall forthwith appoint others to act in their stead.

And if any of the said assessors shall refuse or neglect to do his duty, as this act requires, the commissioners of the proper county, or any two of them, shall [fine] every such assessor in any sum not exceeding ten pounds, which by virtue of a warrant under the hands and seals of any two of the said commissioners, directed to the sheriff or coroner of the proper county, shall be levied as aforesaid.

And when any of the said assessors refuse or neglect, as aforesaid, or shall happen to die during the continuance of this act, the commissioners shall forthwith appoint others to act in their stead.

All which said fines and all other fines and forfeitures, mentioned in this act, shall be levied, as aforesaid, and shall be paid to the provincial treasurer, for the same uses as by this act is appointed for other moneys hereby intended to be raised.

And the said commissioners shall be allowed four shillings six pence each for every day's attendance, which together with reasonable charges of clerks and other officers, as the said commissioners in their respective counties (by order, under the hands of the major part of them) shall think fit to allow, shall be paid by the collector and discounted by the provincial treasurer.

And the said assessors, for their labor and pains in the premises, shall be allowed and paid three pence per pound of the whole assessment of their respective counties, to be paid by the collector to such as attend the service, and equally divided amongst them.

And the said collectors shall detain in their hands nine pence

per pound, for all sums of money by them respectively collected.

And the respective county clerks, for their pains and trouble in writing and delivering the duplicates and all warrants relating to the premises, shall have and receive as followeth, viz., the clerk of Philadelphia, five pounds; the clerk of Chester, three pounds; and the clerk of Bucks, forty shillings; which the provincial treasurer is hereby required to pay to them respectively.

And if any of the said clerks shall refuse or neglect to do his or their duty, as by this act is required, he or they shall be fined by the commissioners of the proper county in the sum of five pounds each, to be levied and paid as aforesaid. And in case of death, neglect or refusal of any of the said clerks, the commissioners shall forthwith appoint others to act in their stead.

Provided always, That if any person or persons be sued or prosecuted for anything done in pursuance of this act, such person or persons, so sued or prosecuted, may plead the general issue and give this act and the special matter in evidence for their justification. And if the plaintiff or prosecutor become non-suit or forbear prosecution, or suffer discontinuance, or if a verdict pass against him in such action, suit or information, the defendant shall have treble costs, as in any case where costs by law are given to defendants.

Provided also, That no person or persons shall be sued or prosecuted for neglect in the execution of this act, unless he or they shall be sued or prosecuted within twelve months after such offense committed.

Provided also, That no proceedings prescribed or required by this act against collectors, and other officers, refusing or neglecting to comply therewith, shall be staid by *certiorari*, *habeas corpus* or otherwise, any law or usage to the contrary notwithstanding.

[Section VIII.] And be it further enacted by the authority aforesaid, That Samuel Preston, of Philadelphia, merchant, shall be and hereby is appointed provincial treasurer for receiving all the moneys intended to be raised by this act and by another act of this present sessions, entitled "An act for

laying a duty on wine, rum, brandy and spirits, cider and hops imported into this province,"¹ and by another act of this sessions, entitled "An act for laying a duty on negroes imported into this province,"² and of all the fines and forfeitures arising by the same acts; and that the treasurer for the time being, before he enters upon the execution of his office, shall become bound to the governor, with one or more sufficient sureties, in an obligation of one thousand pounds, conditioned for the true execution of his office and due observation of this act and the said other acts, and of all other laws of this province relating to his said office of treasurer.

And in case of his death or removal, the assembly, for the time being, if sitting, but if no assembly then sitting the governor and council, shall appoint one to supply his place until the next meeting of assembly, who shall give security as aforesaid.

[Section IX.] And be it further enacted by the authority aforesaid, That all moneys arising by virtue of this act and the aforesaid acts, as well as the money remaining due to the public upon the balance of the late provincial treasurer's account, which his executrix is hereby required to pay to the present treasurer, and that all other moneys which now are or hereafter shall come to the said provincial treasurer's hands, deducting five per cent for his trouble in paying and receiving the same (excepting only for the said money in the said executrix's hands) shall by him, his executors or administrators, be paid in manner following: (That is to say) first, the immediate services of this assembly, by order of this house under the Speaker's hand, shall be discharged and paid; secondly, the sum of four hundred pounds shall be paid to the Lieutenant-Governor, Charles Gookin, Esquire, his executors, administrators and assigns; thirdly, all public debts for which orders of payment are or have been issued under the Speaker's hand, by order of former assemblies and not paid, shall be discharged; next, the sum of two hundred pounds more shall be paid to the said lieutenant-governor, his executors, administrators or assigns; next, all other public debts allowed by

¹ Passed May 28, 1715, Chapter 217.

² Passed May 28, 1715, Chapter 218.

order of this house under the Speaker's hand, shall be paid and discharged; and the residue (if any) shall remain as a public stock in the said provincial treasurer's hands, to be disposed of as the governor and assembly of this province for the time being shall order and direct, and not otherwise.

And whereas by a law of this province, made in the eleventh and twelfth years of the late Queen Anne, entitled "An act for reviving and explaining and continuing several laws therein mentioned,"¹ certain commissioners in the said act named were empowered to compel the collecting of the arrears of the two-thousand-pound tax, for the Queen's use, and of other taxes in the said act mentioned, which said arrears were to be paid to Samuel Carpenter, the then provincial treasurer, on or before the sixteenth day of June, one thousand seven hundred and thirteen.

And whereas part of the money, arising from the said acts, was received by the said late treasurer, who died before the collection of the said arrears was completed; after whose decease, the money remaining in his hands came to his executrix, Hannah Carpenter; but a great [part of] the said taxes being either uncollected or not brought in [by the said] collectors and sub-treasurers mentioned in the said act; and the said [executrix] doubting whether she can safely issue or pay any of the said money so come into her hands as aforesaid, without some express authority [for her so] doing, therefore she humbly prays that it may be enacted:

[Section X.] And be it enacted by the authority aforesaid, That the said act, made in the eleventh and twelfth years of the late Queen's reign, and all the other acts therein recited, with all the powers and clauses therein contained (except such part and parts thereof, concerning which other alterations are made by the said act of the eleventh and twelfth of the late Queen), are hereby revived, and shall continue in full force during the continuance of this present act; and shall be put in execution by the said commissioners named in the said act of the eleventh and twelfth of the late Queen, in manner and form as in and by the said act is directed; and that the said

¹ Passed March 27, 1712-13, Chapter 195.

Hannah Carpenter shall be accountable for all the moneys arising by the said acts which came to her late husband's hands, and which now are and hereafter shall come into her own hands and power, in like manner as her said husband, if he were living, should and ought to have been, according to the tenor and direction of the said acts respectively.

And that all the money arising by the said act, not brought in or paid to the said late treasurer, shall be accounted for, brought in and paid to the said Hannah Carpenter by the collectors or sub-treasurers appointed or to be appointed by virtue of the said acts, on or before the five-and-twentieth day of March next, and her receipts shall sufficiently discharge the persons who by the said acts are obliged to pay the same.

And that she, the said Hannah Carpenter, shall issue and pay such part and parts of the said money arising by the said acts as remain unpaid, to such person and persons and for such use and uses as by the said respective acts is directed and appointed.

And shall pay the surplus (if any be) to the provincial treasurer, for the time being; and shall render a just and true account of her doings in the premises to the assembly for the time being, when, and so often as thereunto required.

And that this act shall continue in force until the said taxes and assessments are fully collected and paid, and no longer.

Passed May 28, 1715. Allowed to become a law by lapse of time, in accordance with the proprietary charter, having been considered by the Lords Justices in Council July 21, 1719, and not acted upon. See Appendix IV, Section II, and the Act of Assembly passed October 29, 1715, Chapter 219.