CHAPTER CCXXX.

AN ACT FOR ERECTING A FERRY TO THE LANDING AT OR NEAR THE LAND OF DANIEL COOPER, DECEASED, AND ALSO TO GLOUCESTER, IN THE WESTEN DIVISION OF NEW JERSEY.

Whereas Armstrong Smith, of Philadelphia, shipwright, by his humble petition hath earnestly desired that the ferry intended from Philadelphia to the said landing late of Daniel Cooper, and also to Gloucester in the western division of New Jersey, may by authority of law be vested in him, he promising to provide proper and substantial ferry boats and flats, or other vessels for that purpose, and also to give all due attendance and dispatch to passengers and their goods, at such moderate rates and prices as shall be thought equitable:

[Section I.] Be it therefore enacted, by William Keith, Esquire, by and with the King's royal approbation Deputy-Lieutenant and Governor under William Penn, Esquire, 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 the authority of the same, That the landing place at or near the High street in Philadelphia shall be a ferry for passengers and goods from the same to the landing place late of Daniel Cooper, in New Jersey; and also that the landing place where the said Armstrong Smith now dwells, adjoining to the town bounds of Philadelphia, shall be a ferry to Gloucester, for the purposes aforesaid.

And that the said Armstrong Smith, his executors, administrators and assigns, shall at his and their own proper costs and charges, complete and finish a convenient causeway and landing place at the said ferry, and shall keep the same in good and sufficient repair. And also shall from time to time find and provide substantial boats or flats, with able and sufficient hands, who shall give due and constant attendance at the said ferries respectively.

And for the encouragement of the said Armstrong Smith to support and maintain the said ferries, the said Armstrong Smith, his executors, administrators and assigns, shall from and after such proper boats or flats are provided, which he is hereby required to provide and get ready before the first day of May next after the publication of this act, receive and take, for and during the term of seven years then next ensuing, for the passage and ferriage over the said river Delaware, to the said landing place near the said Daniel Cooper's, deceased, and to Gloucester aforesaid, from all persons whatsoever (the governor-in-chief and the lieutenant-governor and their attendants excepted) the respective rates and prices following: (That is to say)—

To the landing near Daniel Cooper's:

For every single foot passenger,

But if three or more men together, each four pence.

For every single horse and rider, one shilling and six pence.

And if three or more men and horses together, each one shilling.

For every single ox, cow or heifer, one shilling and six pence.

If three or more oxen, cows or heifers together, each

For every single hog,

If three or more hogs together, each
For every single sheep,

If three or more sheep together, each
To Gloucester:

one shilling
six pence.
four pence.
four pence.
four pence.

For every single foot passenger, one shilling.
But if three or more men together, each nine pence.
For every single horse and rider, two shillings.

If three or more men and horses together, each

one shilling and six pence.

For every single ox, cow or heifer, two shillings.

If three or more even cowe or heifers together each

If three or more oxen, cows, or heifers together, each

one shilling and six pence.

For every single hog,

If three or more hogs together, each,

For every single sheep,

If three or more sheep together, each

one shilling.

one shilling.

[Section II.] And be it further enacted by the authority aforesaid, That for the better encouragement of the said Armstrong Smith, his executors, administrators and assigns, to make good the said landing place, and keep good boats, flats and attendance at the said ferry for and during the said term of seven years, no other person or persons whatsoever shall presume to erect or keep any boat, flat or canoe within the space of two miles above or below the said ferry, for the carrying of any passengers, horses, cattle, hogs or sheep for any hire, wages or reward whatsoever, over the said river Delaware, from this province to the western division of New Jersey, under the penalty of the forfeiture of five pounds for every such offense, one moiety thereof to the governor for the support of this government, and the other moiety to the said Armstrong Smith, or his assigns, who shall sue for the same, by bill, plaint or information in any court of record in this province, wherein no essoin, protection or wager of law or more than one imparlance shall be allowed.

[Section III.] Provided nevertheless, That if the said Armstrong Smith, his executors, administrators or assigns shall neglect to provide and get ready good and sufficient boats and flats for the said ferries within the time hereinbefore limited and appointed, or shall not, from time to time, during the said term maintain and keep the causeway or landing place at the said ferry, near his house, in good [and] sufficient repair, or if he and they shall not find, provide and keep at all times during the said term, good and substantial boats and flats, with able and sufficient hands for the managing of them, or if he or they shall not give due [and constant] attendance on the services aforesaid, or if he or they shall demand, exact or take any greater or other rates than is hereinbefore limited and appointed, he or they so offending in the said articles, or any one of them, shall for the first offense forfeit and pay the sum of five pounds, one moiety to the governor, for support of government, and the other moiety to the party grieved, or other person who shall sue for the same, to be recovered as aforesaid; and for the second offense the sum of ten pounds, to be recovered as aforesaid; and for the third offense, to be removed or

displaced by the county court, or other court of record, where he shall be convicted of any of the offenses mentioned in this act. And in such case the justices of the said county court, or other court of record where he shall be convicted as aforesaid, shall appoint another person to keep the said ferry under the same restrictions and limitations as herein is prescribed and directed.

Passed February 22, 1717-18. Apparently never submitted to the consideration of the Crown. See Appendix IV, Section II, and the Acts of Assembly passed August 18, 1727, Chapter 297; February 8, 1766, Chapter 533, and the note thereto.

CHAPTER CCXXXI.

AN ACT FOR THE MORE EFFECTUAL RAISING [OF] COUNTY RATES AND LEVIES.

Whereas divers laws have been made in this province for raising county levies, which do not in all respects prove effectual to answer the service thereby intended, therefore may it please the governor that it may be enacted:

[Section I.] And be it enacted by William Keith, Esquire, by and with the King's royal approbation Deputy-Lieutenant and 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 from henceforth the freeholders and inhabitants of the respective counties of Philadelphia, Chester and Bucks, in the said province, who are enabled and qualified by law to elect or be elected, members of assembly, at the time and place appointed, or to be appointed for electing the representatives to serve in assembly, or the day following, unless it happen on the first day of the week, called Sunday, and then on the next day next after, shall choose six of the inhabitants and freeholders of each county to be assessors thereof, for that year; and when

so chosen, the sheriff of the said respective counties shall take their names in writing, under the hands and seals of, at least, six more of the said freeholders, and return or certify the same to the justices at their general sessions of the peace in each county, next after such elections, which return shall by the respective clerks of the peace be entered on record, in the sessions' minute books.

[Section II.] And be it further enacted by the authority aforesaid. That the commissioners hereinafter appointed to put this act in execution in the said respective counties shall meet with the said assessors of the said counties, before the first day of May, in the year of our Lord one thousand seven hundred and eighteen, or at such other time or times before the first day of October then next after as they or the majority of them shall appoint, to make and lay such rates and assessments as may be needful to pay for killing of wolves and foxes, and to make good the deficiencies (if any be) of the county rates lately assessed and not yet collected towards defraying public debts or other charges incumbent on the said counties, as also to enforce the collection of the said rates, which the said commissioners are hereby empowered and required to do as fully and effectually as the justices of the said respective counties might lawfully do, if this act had not been made.

And that afterwards the said commissioners, together with four or more of the said assessors, for every of the said counties, shall meet annually at the quarter-sessions of the peace, to be held for each county next after the first day of October in every year and then and there (or at such other times and places as the said commissioners, or any two of them, may then after appoint) shall calculate the public debts and charges of the said respective counties, allowing all just debts and demands which now are and hereafter shall be chargeable upon the said respective counties and city of Philadelphia, and shall from time to time adjust and settle the sum and sums of money which ought of necessity to be raised yearly, to pay for representatives' service in general assemblies and to defray the charges of building and repairing court houses, prisons, workhouses, bridges, and causeways at the ends of bridges, or for destroying wolves and foxes, with such other uses as may re-

dound to the public service and benefit of the said counties re-And shall also ascertain and set down such competent sum and sums of money as shall be yearly applied towards every of the said services, always preferring the wages allowed to the members of this assembly chosen on the first day of October last, as well as to all succeeding assemblies, being ten shillings a day proclamation money, to the Speaker, for the time being, and six shillings a day of like money to every other of the said representatives, for their attendance and service in assembly. And then the charge of building and repairing of bridges and causeways before any other debts or demands chargeable as aforesaid. And as for all former and other debts due for assemblymen's wages or otherwise, the same shall be yearly discounted out of every assessment, or otherwise paid by the respective county treasurer, according as the commissioners and assessors of the proper county, or the major part of them, shall order and direct from time to time.

But the said commissioners and assessors are hereby required yearly, during the continuance of this act, either to make rates in their respective counties of a penny a pound and four shillings a head upon all persons ratable by this act on purpose to pay for such wolves and foxes as shall be killed in the said respective counties, for which a reward is given by this act, or else to order and allot such sums of money out of the said county levies, to be always ready as a stock in the hands of each county treasurer, which may be sufficient to answer that service from time to time, whenever there may be occasion.

All which said respective sums, with the names of the persons to whom they shall be made payable, and the particular uses whereunto the same shall be appropriated, shall be entered in a book to be kept for that purpose by the clerks of the peace respectively, who are hereby required to provide books, wherein they shall make the said entries accordingly, and the said commissioners shall order the respective county treasurers to satisfy the said clerks for the same.

[Section III.] And it is further enacted, That when any person or persons shall kill any wolves within the inhabited parts

of this province, and when any person or persons (except Indians) shall kill any red foxes within the said inhabited parts, he or they who kill such wolves or foxes shall bring the heads of them to any justice of the peace for the county where they are killed, from time to time, who is hereby required and empowered to examine the parties producing such heads, charging them upon their oaths or affirmations to declare where the wolves or foxes, whose heads they produce, were killed, and by whom; and if upon such examination it shall clearly appear to the satisfaction of such justice that the wolves or foxes from which those heads were severed, had been killed within the inhabited parts of this province by the parties producing the same as aforesaid, the justice or justices, before whom such examina[tion] is taken, shall cause the tongues and ears belonging to such heads to be cut off, and upon proof made as aforesaid and not before, shall grant an order upon the treasurer of the county where such wolves or foxes are killed, reciting therein the substance of the said proof, and requiring the treasurer to pay the party or his order, after the rates hereinafter appointed for each head: (That is to say) for every grown dog or bitch wolf, twenty shillings; for every wolf-puppy or whelp, ten shillings; for every old red fox, two shillings; and for every young red fox [or whelp] one shilling.

[Section IV.] And be it further enacted by the authority aforesaid, That the persons hereinafter named shall be the present commissioners to put this act in execution, together with another act of assembly, which was passed in the tenth year of the late Queen Anne's reign, entitled "An act for the better ascertaining the public debts and collecting the arrears of county levies," as also to officiate instead of the justices and magistrates in that act mentioned: (That is to say) for the county and city of Philadelphia, Joseph Willcox, Abraham Bickley, Edward Farmar, Toby Leech, and Thomas Paschall; for the county of Chester, David Lloyd, Nathaniel Newlin, John Wood and Henry Miller; and for the county of Bucks, Jeremiah Langhorne, Thomas Stevenson, John Sotcher, and Thomas Watson: which said commissioners are hereby empowered and

¹ Passed June 7, 1712, Chapter 184.

required to meet with the assessors for the time being to calculate the public debts of the said respective counties yearly, at the times, and in manner and form, and for the ends and purposes herein mentioned and appointed, whereupon all accounts of debts and demands justly chargeable upon the said respective counties shall be allowed by a majority of the commissioners and assessors of the same county, who shall certify such allowance accordingly by endorsement on the accounts and cause the names of the creditors and the sums so allowed them to be entered in a book which the said commissioners shall prepare and keep for that purpose at the charge of the respective counties.

Provided always, That no account or claims from any of the said respective counties of this province or the city of Philadelphia shall be exhibited to the said commissioners and assessors, nor allowed by them, which shall appear to have been chargeable before the passing of an act entitled "A supplementary act to that about raising county levies," the other than such as were exhibited to the justices, grand jury and assessors in order to be allowed within the time limited by the said act.

And that the said commissioners or any two of them in each county shall at or within six days after their said annual meeting issue forth their precepts, directed to the constables of every township, requiring them to bring to the said assessors within six weeks next after the date of such precepts, fair and true certificates in writing upon their oaths or affirmations 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 inmates, hired servants and all other persons residing or sojourning in the said respective townships, 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

Passed January 12, 1705-06, Chapter 157.

said townships belonging to persons not residing [t]here, upon pain of forfeiture of any sum not exceeding five pounds, to be levied as by this act is appointed.

And every of the said constables shall by an order from one or more of the [said] commissioners have and receive from the treasurer of the said colonies three pence by the pound for their care and trouble in executing and returning the said precepts, in manner aforesaid.

But before any [of the said] assessors shall take 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 wilt well and truly cause the rates and sums of money imposed by this act to be duly and equally 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 said assessment is made, shall have full power and are hereby required to administer.

And that the assessors for the said respective counties, or any four of them, shall meet at the day and place where the commissioners' precepts are made returnable, and then and there receive the said constables' returns respectively, and shall thereupon, by the oaths or affirmations of the said constables or other credible persons, or by any other lawful ways or means, inform themselves what persons and estates in their respective counties are ratable, by virtue of this act, and shall forthwith equally and impartially assess themselves and all others ratable as aforesaid, having a due regard to such as are poor or have a charge of children; and as for all single men whose estates shall not be rated at fifty pounds, shall be assessed after the rate of four shillings a head, upon a tax of one penny per pound.

Provided always, That no assessments to be made by virtue of this act, in any one year, shall exceed the value of three pence in the pound and twelve shillings per head.

Provided also, That no single person or freeman who at the time of assessment shall be under the age of twenty-one years, 1717-187

or hath not been out of his servitude or apprenticeship the space of six months, shall be rated by this act.

And if any person or persons find him or themselves aggrieved with any of the said assessments, supposing the same to be unequal, he or they shall and may appeal to the commissioners of the proper county.

[Section V.] And be it further enacted, That the said assessors shall, at the return of the said precepts, divide the counties wherein they act into such districts as may contain several townships, in the most inhabited parts of those counties, and extend the back districts from time to time, so far as any lands are or shall be surveyed and shall thereupon appoint some fit person in every of the said districts, to be collector of the said assessments, from time to time, and shall cause fair duplicates of the assessment of each district to be drawn, one part of which duplicates shall, by the clerk that writes the same, be delivered to one of the said commissioners of the proper county, and the other part to the collector of each district, with directions from the said commissioners to every such collector, indorsed on his duplicate, or annexed thereunto, requiring him to demand of the parties the respective sums of money wherewith they are chargeable, and acquaint them of the day of appeal, which shall be appointed by the said commissioners within one month after the said assessments are made. where any of the said collectors cannot meet with the party of whom demand is to be made, as aforesaid, he or they 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 at which day every of the said collectors shall return their said duplicates, with the names of such persons and value of such estates as shall be concealed, undervalued or omitted to be returned by the constable.

And for the more effectual discovery of all the lands ratable by this act, the commissioners of the said respective counties, or any two of them, shall cause to come before them the surveyors of lands in every county, or such other persons as the said commissioners shall think can give intelligence of the said lands, and thereupon shall require every such surveyor within

some reasonable time before the assessments of that county are finished, to give the said commissioners true and just informations and accounts in writing upon affirmation of all lands within that respective county or district, which such surveyor or any other for him have surveyed or located before that time; and if any of the said surveyors, or others privy to their surveys or locations, shall refuse or neglect to give intelligence or informations and accounts from time to time of lands surveyed or located, as aforesaid, when thereunto required by the commissioners for putting this act in execution, for the time being, in the respective counties and districts aforesaid, he or they so offending shall be fined by any two of the said commissioners of the proper county in any sum not exceeding twenty pounds, to be levied and applied as is hereinafter provided for other fines.

And the said commissioners are hereby required to meet on the said day of appeal, at which time the assessors shall attend, and the said commissioners shall then and there strictly examine the persons appealing, upon their affirmations or otherwise, concerning the cause of their appeal, and upon such examination or proof of others they are hereby empowered to diminish or add to such persons' rate or assessment as they shall see just and reasonable, with power also to call before them such persons, and take notice of such estates as they find are omitted in the said assessment, in order to assess them, and if the persons so omitted 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 the said commissioners upon hearing [of] the said appeals, shall rectify and adjust the said assessments by abating or adding to the sums contained in their respective duplicates aforesaid, and cause their clerks within ten days next after the said day of appeal, to deliver to the treasurer of the said respective counties, a true account of the sums total which every collector shall be charged with, pursuant to this act; and shall also cause their said clerks to draw fair duplicates of the assessments of the said respective districts, so rectified as aforesaid, and deliver the same to the collectors of those districts, where the same shall belong within twenty days after the said

day of appeal, with a warrant annexed thereunte, under the hand and seal of one of the commissioners who signed the assessments, requiring them 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 merchantable wheat at money [sic] price, to be delivered at such market, mill or mills, in the said respective counties, where the charges of the portage thereof to Philadelphia shall not exceed three pence per bushel; and that the miller's receipt for the said wheat, being delivered to the respective collectors by the persons paying or delivering the same as aforesaid, shall be taken by the said collectors as payment from the persons by or from whom the same are delivered as aforesaid.

[Section VI.] And be it further enacted by the authority aforesaid, That the said collectors shall once in six weeks at least, render a just and true account of and bring in and pay unto the respective county treasurers, all such 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, within three months next after the said days of appeal, and the treasurers shall give receipts to the collectors for what they shall so bring in and pay from time to time, which receipts shall be the collectors' discharge for so much.

And that the said treasurers shall from time to time, signify in writing to the said commissioners how much every collector brings in and pays as aforesaid; and when any of the said collectors are negligent or refuse to do their duty in the premises the treasurers are hereby required forthwith to signify the same by way of complaint to the commissioners, where such neglect or refusal shall happen.

[Section VII.] And be it further enacted, That if any person or persons so rated or assessed, by virtue of this act, shall refuse or neglect to pay the sum or sums so assessed, in ready money or to deliver wheat in lieu thereof, as aforesaid, by the space of thirty days after demand made, as aforesaid, it shall be lawful for the said collectors respectively, by virtue of a warrant, signed and sealed by one or more of the said commission-

ers, who shall forthwith grant the same, and shall hereby empower the said collectors to call to their asistance, if occasion be, any constable or other persons, and in case of resistance to break open doors and other obstacles, and make distress and sale of such person's 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 the 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 VIII.] 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 or receipts for wheat in manner and at the time by this act required, retaining such sums as is [sic] hereby allowed for collecting and paying the same, then the commissioners of the proper county or any two of them shall fine every such delinquent collector, in any sum not exceeding ten pounds, and appoint others to act in his or their stead.

And moreover, it shall be lawful for the said commissioners of the proper county, 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, and wherever the same can be discovered and 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 where [such meeting] shall be appointed, six days at least before such general meeting, and the commissioners then present at such meeting,1 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 respective county treasurers for the time being the sum or sums that shall be so unpaid or detained in the hands of the said collectors or other persons, their heirs, executors or administrators respectively, with damages for what shall be so unpaid, returning the overplus (if any be) to the owner, after all necessary charges deducted.

And when any sale of 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 respec-

¹ Supplied from the edition of 1714.

tively of any of their said estates, after the time they should have paid the money or effects arising from the said assessments (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 IX.] 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 freeman 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 householder's assessment, then (unless such freeman or servant hath by himself or friend paid, or unless such householder or employer doth pay the same for him, upon demand made thereof by the collector), it shall and may be lawful for every such collector to make distress and sale of the householder's or employer's goods and chattels for the same, rendering the overplus to the owner, as aforesaid. And every such householder or employer shall recover the same from every such freeman with charges by a warrant from any justice of the peace of the proper county, as in case of debts under forty shillings.

[Section X.] And be it further enacted by the authority aforesaid, That if any of the said commissioners shall refuse or neglect to do his or their duty in the premises, he or they so offending shall be fined, by a majority of the justices of the peace of the proper county, for the time being, at their next quarter-sessions after the said offense is committed, in any sum not exceeding ten pounds, for every offense which, by virtue of a warrant under the hands and seals of the said justices or any two of them, directed to the sheriff or coroner of the

county where such offender or his estate is at the time of issuing such warrant, shall be levied by seizure and sale of lands, distress and sale of goods, or imprisonment of body, as the case shall require; and from and after such refusal or neglect, or if any of the said commissioners shall misbehave themselves, or happen to die, during the continuance of this act, the major part of the other commissioners and assessors [of the proper county] for the time being, at their first meeting next after such death, refusal, misbehavior or neglect, shall, in every such case, appoint others to act in their stead.

And if any of the said treasurers shall refuse or neglect to do his duty, as by this act is required, he shall be fined by any two of the commissioners, appointed for the county where he is deficient of his duty, in any sum not exceeding ten pounds, for every offense, which shall be levied as aforesaid, by virtue of a warrant under the hands and seals of the same commissioners, or any two of them, directed as aforesaid; and from and after such refusal or neglect, or if any of the said treasurers shall happen to die, during the continuance of this act, the commissioners of the proper county shall, in every such case, appoint others to act in their stead.

And if any of the said assessors shall refuse or neglect to do their duty, as this act requires, the commissioners of the said proper county, or any two of them, shall fine every such assessor in any sum not exceeding ten pounds, which shall be levied by the same commissioners' warrant, in manner aforesaid.

And when any of the said assessors refuse or neglect, as aforesaid, or shall happen to die during the continuance of this act, or when the inhabitants of any of the said counties refuse or neglect to choose assessors, in manner aforesaid, then and in every such case the said commissioners, where any of the said failures or defects may happen, shall appoint others to officiate as assessors in those counties, from time to time.

All which said fines and all other fines and forfeitures mentioned in this act, shall be levied as aforesaid, and shall be paid and added to the public stock of the respective counties where they shall happen.

And the said commissioners shall be allowed four shillings and six pence each, for every day's attendance, which, together with the reasonable charges of clerks, surveyors 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 respective county treasurer. And that the said commissioners shall be further allowed to receive for all such warrants, orders and commitments, as they shall issue in pursuance of this act, the like fees and rewards as the law allows to justices of the peace and their clerks, for such warrants, orders or commitments.

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

And [the] said collectors shall retain in their hands twelve pence per pound, for all sums of money by them respectively collected.

And those that officiate as 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, four pounds; the clerk of Chester, three pounds [ten shillings]; and the clerk of Bucks, three pounds ten shillings, which the respective county treasurer is hereby required to pay them accordingly.

And if any of the said clerks shall 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 ten pounds each, to be levied and paid as aforesaid, and in case of death or neglect 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 always, 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 is committed.

Provided also, That no proceedings prescribed or required by this act against collectors and other officers and persons refusing or neglecting to comply therewith, shall be staid by nolle prosequi, certiorari, habeas corpus, or otherwise, nor any fines or forfeitures arising by this act pardoned or released, without payment thereof made to the uses hereby appointed, any law or usage to the contrary notwithstanding.

[Section XI.] And be it further enacted by the authority aforesaid, That the said commissioners and assessors of the said respective counties, for the time being, or the major part of them, are hereby empowered and required, as often as there may be occasion, during the continuance of this act, to choose a treasurer for each county, which treasurers when so chosen, as well as the present county treasurers and every of them, are hereby empowered and required respectively to receive all the moneys and other effects arising, as well from all the said assessments, as the fines and forfeitures which shall be imposed from time to time; by virtue of this act; and that the said respective treasurers for the time being before they enter upon the execution of their offices, shall become bound to the commissioners of the proper county, with one or more sufficient sureties, to wit, the treasurer of Philadelphia county in an obligation of one thousand pounds, the treasurer of Chester county in an obligation of six hundred pounds, and the treasurer of the county of Bucks in an obligation of four hundred pounds, conditioned for the true execution of their respective offices and due observation of this act.

And in case of the death or removal of any of the said treasurers, the commissioners and assessors of the proper county for the time being, or the major part of them, shall appoint others to supply the places of such as shall so die or be removed from time to time, who shall give security as above, which said respective treasurers shall give security in manner aforesaid, and shall keep a distinct book in each county, containing a particular account of all the rates and assessments made or to be made, as aforesaid, as also of all disbursements and payments made by former orders of the justices and assessors, together with such payments as shall hereafter be made, by order of the said commissioners and assessors by virtue of And that the said treasurers shall yearly, at the next quarter-sessions, after midsummer day, in each respective county of this province, bring in and settle their respective accounts with the said commissioners and assessors, a majority of whom shall give attendance for that purpose, and shall have power to adjourn from time to time, till the said accounts are settled. And the said treasurers shall be allowed for their trouble in receiving and paying all such moneys as shall come into their hands respectively by virtue of this or any other act for raising county levies, so much as the said commissioners and assessors or the major part [of] them from time to time shall judge reasonable.

[Section XII.] And be it further enacted, That where any county treasurers have been or shall be removed from their said offices they shall deliver up to the succeeding treasurer all the books, public accounts and papers belonging to those counties, whole, entire and undefaced, under the penalty of one hundred pounds, to be recovered in manner and for the uses hereinabove mentioned; and where any county treasurer hath been or shall be removed by death, the executors or administrators of such decedent shall deliver, in like manner all the books and papers relating to the said public accounts to the succeeding treasurers, under the same penalties to be recovered as aforesaid.

[Section XIII.] And be it further enacted by the authority aforesaid, That the law passed in the twelfth year of the reign of the late King William the Third, entitled "An act for raising county levies," as also the supplementary act passed in the fourth year of the late Queen Anne, and every article.

¹ Passed November 27, 1700, Chapter 32.

² Passed January 12, 1705-6, Chapter 157.

clause, or thing therein, or in either of them contained, shall be and are hereby repealed to all intents, constructions and purposes whatsoever.

[Section XIV.] And be it further enacted, That the said act for the better ascertaining the public debts and collecting the arrears of county levies, passed in the tenth year of the reign of the said late Queen, together with all the powers and clauses therein contained, except such part or parts thereof concerning which other provisions are made by this act, shall be put in execution by the commissioners and assessors hereby appointed, and shall continue and be of full force, and shall be applied, practised and executed, for the raising, levying, collecting, answering and paying the said respective county levies, according to the tenor and intent of this and the said-recited act, as fully to all intents and purposes as if the same act and every clause, matter and thing therein contained and not hereby altered had been again herein repeated.

Provided always, That the proprietary and governor's proper estate shall not be liable to be rated or assessed, by virtue of this act.

Passed February 22, 1717-18. Apparently never submitted to the consideration of the Crown. See Appendix IV, Section II, and the Acts of Assembly passed May 12, 1722, Chapter 254; March 20, 1724-25, Chapter 284, and the note thereto.