

Passed April 8, 1758. Referred for consideration by the King in Council, November 7, 1758, and allowed to become a law by lapse of time in accordance with the proprietary charter. See Appendix XXI, Section V, and the note to the Act of Assembly passed April 15, 1756, Chapter 409; and the Act of Assembly passed April 21, 1759, Chapter 443.

CHAPTER CCCCXXXI.

AN ACT FOR GRANTING THE SUM OF ONE HUNDRED THOUSAND POUNDS TO HIS MAJESTY'S USE AND FOR STRIKING THE SAME IN BILLS OF CREDIT, AND FOR CONTINUING THE SEVERAL ACTS OF ASSEMBLY OF THIS PROVINCE HEREINAFTER MENTIONED FOR SINKING THE BILLS OF CREDIT SO TO BE STRUCK AT THE TIMES AND IN THE MANNER HEREINAFTER DIRECTED AND APPOINTED.

Whereas by an act of general assembly of this province passed in the twenty-ninth year of the present reign, entitled "An act for granting the sum of sixty thousand pounds to the King's use and for striking fifty-five thousand pounds thereof in bills of credit and to provide a fund for sinking the same,"¹ it was declared and enacted that fifty-five thousand pounds in bills of credit to be struck by virtue of the said act should be given to the King's use, and that to sink the same there should be levied on all estates real and personal within this province of all and every person and persons (the estates of the Honorable Thomas Penn and Richard Penn, Esquires, proprietaries of this province, only excepted, for the consideration therein mentioned) the sum of six pence for every pound clear value of the said estates yearly for the space of four years, to be paid by the owners or possessors thereof, and that every single freeman, whether residing with his parents or elsewhere, who at the time of the assessment should be of the age of twenty-one years and had been out of his apprenticeship or servitude for the space of six months and not worth in goods or chattels thirty pounds, should pay the sum of ten shillings, except such as then were or thereafter should be engaged in His Majesty's service.

And whereas by one other act of general assembly of this pro-

¹ Passed November 27, 1755, Chapter 406.

vince passed in the thirtieth year of His present Majesty's reign, entitled "A supplement to the act, entitled 'An act for granting the sum of sixty thousand pounds to the King's use and for striking fifty-five thousand pounds thereof in bills of credit and to provide a fund for sinking the same, and for granting to His Majesty the additional sum of one hundred thousand pounds,'"¹ it was amongst other things further declared and enacted that the commissioners and assessors of the respective counties of this province in the several rates and assessments by them to be laid and collected by virtue of the hereinbefore-mentioned act, should to every six pence in the pound add one shilling, and to every ten shillings per head add ten shillings, and in every other respect should act and proceed in the same manner as by the said herein first-above-mentioned act they were enjoined and directed with regard to the assessing and collecting of the said additional sum of one shilling per pound and ten shillings per head therein and thereby granted to His Majesty's use.

And whereas the said several sums of fifty-five thousand pounds and one hundred thousand pounds (together with thirty thousand pounds granted by an excise on spirituous liquors) are expended, and a further sum is now absolutely necessary for raising, paying and clothing a number of men to act in conjunction with a body of His Majesty's forces during the ensuing campaign, and other purposes for His Majesty's service:

Therefore, as a further testimony of the gratitude and loyalty of His Majesty's dutiful subjects within this province, we, the representatives of the freemen of the province of Pennsylvania, do pray that it may be enacted:

[Section I.] And be it enacted by the Honorable William Denny, Esquire, Lieutenant-Governor under the Honorable Thomas Penn and Richard Penn, Esquires, true and absolute Proprietaries of the Province of Pennsylvania and counties of Newcastle, Kent and Sussex upon Delaware, by and with the advice and consent of the representatives of the freemen of the [said] Province in General Assembly met, and by the authority of the same, That one hundred thousand pounds (over and above

¹ Passed March 23, 1757, Chapter 422.

the several sums heretofore given and granted to the King's use) to be struck by virtue of this act in the manner hereinafter-mentioned shall be given to His Majesty's use, and in order the said one hundred thousand pounds in bills of credit so as aforesaid struck be duly sunk and destroyed:

[Section II.] Be it further enacted by the authority aforesaid, That all and every the rates and assessments of six pence per pound and ten shillings per head, and the additional rates of twelve pence per pound and ten shillings per head, in and by the two several acts hereinbefore-mentioned, passed in the twenty-ninth and thirtieth years of the present reign, shall be and continue in force for laying and collecting the several taxes therein particularly set forth and directed for and during the further term of three years, and the rates and assessments therein and in each or either of them mentioned assessed and rated shall be and are hereby continued and rated upon all the estates real and personal and taxables within this province; and the said rates and assessments shall be raised, levied, collected and paid before the tenth day of March, one thousand seven hundred and sixty-four, in the same manner, by the same persons and under the same rules, directions, penalties and forfeitures in all respects as in the said before-mentioned act, entitled "An act for granting the sum of sixty thousand pounds to the King's use and for striking fifty-five thousand pounds thereof in bills of credit and to provide a fund for sinking the same," and "A supplement to the act, entitled 'An act for granting the sum of sixty thousand pounds for the King's use and for striking fifty-five thousand pounds thereof in bills of credit and to provide a fund for sinking the same, and for granting to His Majesty the additional sum of one hundred thousand pounds,' " and by this act are prescribed, directed, expressed or enacted, or in any other act or acts of assembly of this province therein or in either of them contained, mentioned or referred to concerning the said rates or assessments, and that the said several acts shall be in force and effectual to all intents and purposes for raising, levying, collecting, securing and accounting for the said rates, sum and sums of money hereby granted, charged or continued, and for levying and recovering the penalties and for-

feitures and all other matters and things thereunto belonging as fully and effectually as if the same were particularly and at large repeated and inserted in this act, except in such cases as are herein ascertained, provided for or altered.

[Section III.] Provided nevertheless, and be it further enacted by the authority aforesaid, That the said several rates of six pence per pound and one shilling per pound from and after the first day of October next shall be levied on the clear yearly value of the estates within this province as the said clear value of the rents ariseth out of the premises, or otherwise to be estimated by the assessors according to their discretion and judgment, having respect to the quantity and value of the unimproved parts of the same, as also upon all located unimproved tracts of land to be assessed in the manner hereinafter-directed.

[Section IV.] And be it further enacted by the authority aforesaid, That the freeholders of every township and borough in each county within this province and of every ward in the city of Philadelphia shall meet together on the twenty-seventh day of September next, and so on the same day in the same month every year during the continuance of this act, unless the said day shall happen to be on Sunday, and then on the day before, and choose by way of ballot or by tickets in writing one discreet and reputable freeholder residing within the said township, borough or ward for an assessor, whose name shall be returned in writing under the hands of two or more of the electors to the sheriff of the respective county on or before the first day of October next following by the constable of said township at the same time he shall return the inspector directed to be chosen on the same day by a law of this province now in force; and the said sheriff shall deliver in writing within five days after the receipt of such return the names of the persons so chosen and returned for assessors to one or more of the commissioners of the said county under the penalty of twenty pounds, which said assessors so chosen as aforesaid, together with the constable of his respective township, borough or ward, shall and are hereby enjoined and required to go to the place or places of abode of all and every person and persons residing therein and make a faithful and diligent inquiry into and endeavor by all the ways and means in their power to procure a true and exact account of the

real and personal estates of every inhabitant thereof and of the true value of such estates.

[Section V.] And be it further enacted by the authority aforesaid, That the commissioners of the respective counties shall within fourteen days after the first day of October next give notice in writing to the county assessors to meet them on a certain [day] and place therein to be appointed, and then and there the said commissioners and assessors shall proceed to divide their respective counties into districts, allotting any number of townships, boroughs or wards not exceeding five lying nearest to each other into one district, until the whole county shall be divided as aforesaid. And they shall also then and there nominate and appoint the day or days on which the assessors of each district or division so as aforesaid made shall attend in order to join with and assist the county assessors to rate and assess the district for which they shall be so respectively chosen and no other, which they the said assessors are hereby authorized, enjoined and required to do, of which day or days, and place so appointed the commissioners are hereby commanded to give notice in the precepts hereinafter-directed to be issued to the said assessors and constables of the respective townships. But before the said constables and assessors so chosen for the several townships, boroughs or wards in the respective counties shall enter upon the execution of the duties enjoined and required of them or of either of them by this act, they shall before some magistrate of their county take an oath or affirmation that they will well and faithfully, to the best of their skill, judgment and abilities, discharge and perform all and every the acts and duties hereby enjoined and required of them.

[Section VI.] And be it further enacted by the authority aforesaid, That the commissioners of the respective counties or any two of them shall within ten days after the county is divided into districts under the penalty of fifty pounds, issue forth their precepts, directed to the assessor and constable of every township, requiring them to bring to the county assessors within four weeks next after the date of such precepts fair and true certificates in writing of the names and surnames of all

and every the persons dwelling or residing within the limits of those townships, wards, boroughs 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 every of the said townships, wards, boroughs or places in an alphabetical order beginning with the surname of every person so to be assessed and taxed as aforesaid, together with an account of what tracts and parcels of land and tenements they respectively hold, as also how many and what part of those tracts are settled, improved or cultivated and how much of the said land is sowed with corn, how many bound servants and negroes with their ages, and what stock of cattle, horses, mares and sheep they possess; also all grist-mills, saw-mills and all other mills, forges, furnaces, mines, house rents, ground rents, trades or occupations, and all offices and posts of profit, bodies politic or corporate, having estate or income (hospitals and charity schools only excepted), together with what other property they respectively hold, and such other land as by the hereinbefore-mentioned act, "For granting the sum of sixty thousand pounds to the King's use and for striking fifty-five thousand pounds thereof in bills of credit, and to provide a fund for sinking the same," and by this act is particularly set forth and directed to be assessed, without concealment, fear, malice, favor or affection, upon the pain of forfeiture of any sum not exceeding thirty pounds, to be levied as fines by the act for raising of county rates and levies are appointed and directed.

[Section VII.] And be it enacted by the authority aforesaid, That the assessors of the respective counties shall meet at the day and place appointed as aforesaid by the commissioners' precepts, and then and there receive the returns of the constables and assessors so chosen by the freeholders of the respective townships, boroughs and wards, and proceed thereupon (being assisted by the assessors of the district, whose property and estates are about to be rated and assessed, who shall have the same powers with the county assessors) to rate and assess the same townships, boroughs or wards within the same districts. And the said rates and assessments of one district being finished, they the said county assessors, together with the as-

sessors elected by the townships, boroughs and wards respectively, shall proceed to rate and assess another district in the same manner until they shall have rated and assessed the whole county, according to justice and good conscience. And the assessors of each district shall and they are hereby enjoined and required to attend on the day of appeal, which shall be appointed by the commissioners for their respective districts in the same manner and for the same purposes as the county assessors are directed and required by the act for raising county rates and levies.

[Section VIII.] And be it further enacted by the authority aforesaid, That if any of the townships or boroughs within this province or any of the wards of the city of Philadelphia shall neglect or refuse to choose an assessor as is hereinbefore-directed, the constable of every township, borough or ward so neglecting shall forthwith under the penalty of ten pounds give notice thereof to the commissioners of the respective county, who shall and they are hereby authorized and enjoined as soon as may be to make choice of one assessor residing in every township, borough or ward so as aforesaid neglecting, of which choice the said commissioners shall forthwith give notice to the constable, and the said assessor or assessors so as aforesaid appointed by the said commissioners shall be under like qualifications and have the same powers and authorities and shall perform all the duties of assessors, under the same pains, penalties and forfeitures as if the said assessor or assessors had been chosen by the major vote of the freeholders and inhabitants of the respective townships or boroughs within this province or of the wards of the city of Philadelphia, as is hereinbefore-directed.

[Section IX.] And be it enacted by the authority aforesaid, That the commissioners and assessors of every county within this province, together with the assessors so chosen by the freeholders of each township, borough or ward, shall proceed to assess, rate and levy the taxes and sums of money which are by several former laws directed to be assessed, raised and levied for sinking the bills of credit that have been heretofore struck and granted to His Majesty's use, upon the same returns of property and in the same manner as the sum of one hundred thousand

pounds hereby granted to the King's use is enjoined and directed to be assessed, raised and levied and in no other manner whatsoever.

[Section X.] And be it further enacted by the authority aforesaid, That the commissioners of the several counties within this province shall and they are hereby enjoined and required, under the penalty of fifty pounds, as soon as conveniently may be after the assessments of the respective counties are regulated and adjusted, to cause fair duplicates of the returns and assessments of their respective counties (containing the quantity of all and every tract of land and what and how much they were rated and assessed at per hundred acres, and also the quantity of [the personal estates of] all and every person and taxable within their counties respectively and in what manner the same was rated and assessed, and an account of all single headmen) to be transcribed and attested by at least two of them, certifying the same to be the true transcripts of the assessments of the several counties to which they appertain and belong, all which said transcripts or duplicates shall be laid before the assembly for the time being at their next sitting after the said assessments are so as aforesaid regulated and adjusted, in order that the representatives of this province may inspect and consider the equity of the said assessments and conduct themselves accordingly.

And whereas many valuable lots of ground within the city of Philadelphia and the several boroughs and towns within this province remain unimproved:

[Section XI.] Be it further enacted by the authority aforesaid, That all such unimproved lots of ground within the city and boroughs aforesaid shall be rated and assessed according to their situation and value for and towards raising the money hereby granted, anything in this act or any other act of this province relating to the taxing of unimproved located lands contained to the contrary notwithstanding.

[Section XII.] And be it further enacted by the authority aforesaid, That in case of the death of any of the commissioners or assessors or their refusal to act in discharging of the duties required of them by this act, then and in every such case the remaining commissioners and assessors of the respective county for the time being or the major part of them shall appoint others

to supply the place or places of such as shall so die or refuse to act from time to time, as occasion may require, which assessor or assessors so chosen shall take the oaths or affirmations in the manner prescribed to be taken by the laws of this province, and shall thereupon have all the powers and authorities and shall perform all the duties of assessors in the respective counties to all intents and purposes whatsoever. And the commissioners who shall put this act in execution, instead of the oaths or affirmations prescribed to be taken by former acts by the commissioners and assessors, shall take an oath or affirmation to the following effect, viz.:

You shall well and truly cause the rates and sums of money by virtue of this act imposed to be duly and equally assessed and laid according to the best of your skill and knowledge, so far as relates to the duty and office of a commissioner, and herein you shall spare no person for favor or affection or grieve any for hatred or ill-will.

Which qualifications shall be administered as in and by an act for raising county rates is enjoined and required.

[Section XIII.] And be it further enacted by the authority aforesaid, That the commissioners and assessors of the respective counties for the time being or the major part of them and no other 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, who shall have all the powers and shall be subjected to all the duties, penalties and forfeitures as by the acts now in force they are or ought to be invested with or subjected to.

[Section XIV.] And be it further enacted by the authority aforesaid, That the provincial treasurer for the time being shall out of the moneys paid into his hands by virtue of this act yearly and every year for the space of three years next ensuing the first day of October, one thousand seven hundred and sixty, pay into the hands of the committees of assembly yearly appointed to settle the public accounts the sum of thirty-three thousand three hundred and thirty-three pounds six shillings and eight pence in bills of credit of this province, which the said committees are hereby enjoined and required yearly during the said term of three years to burn, sink and destroy.

And the provincial treasurer shall have and receive for his care and trouble the sum of five shillings for every hundred pounds he shall so receive and pay and no more.

And the trustees of the general loan office shall have and receive for their trouble in receiving and paying the moneys and performing the duties by this act required the sum of three shillings for every hundred pounds and no more.

[Section XV.] And be it further enacted by the authority aforesaid, That the constables shall have and receive for their care and trouble in executing and returning the precepts by this act and all other preceding acts for granting money to the King's use directed and enjoined, anything herein contained to the contrary notwithstanding, four shillings *per diem* and no more.

And the assessors chosen as aforesaid for their care and trouble in making the returns and attending the assessors of the county and other the duties enjoined them by this act, shall have and receive five shillings *per diem* and no more.

And the county assessors for their time and labor in their assessments shall be allowed five shillings *per diem* and no more.

[Section XVI.] And be it further enacted by the authority aforesaid, That if the commissioners or assessors shall refuse or neglect to perform and discharge the duties required of them by this act, each and every of the said commissioners or assessors so refusing shall forfeit and pay to the provincial treasurer the sum of fifty pounds. And the commissioner or commissioners and assessors who shall act or a majority of them shall appoint some other fit person or persons in the place or stead of such as shall refuse to act as aforesaid. And every collector or collectors who shall neglect or refuse to take upon him or themselves the trust and duty required of him or them by this act, he or they so refusing or neglecting shall forfeit and pay to the county treasurer the sum of ten pounds each, and the commissioners shall appoint some other fit person or persons in the place or stead of the collector or collectors so refusing or neglecting as aforesaid; all which said fines and forfeitures shall be levied in the same manner that the fines and forfeitures imposed and inflicted by the act for raising county rates and levies are

directed, and when recovered shall be added to the provincial stock.

[Section XVII.] And be it further enacted by the authority aforesaid, That bills of credit to the value of one hundred thousand pounds current money of America, according to an act of Parliament made in the sixth year of the reign of Queen Anne for ascertaining the rates of foreign coins in the plantations in America, shall within one month next after passing this act, be prepared and printed on strong, good paper under the care and direction of the trustees of the general loan office aforesaid, the charge whereof shall be paid by the province in the manner the other charges are directed to be paid by this act, which bills shall be made and prepared in manner and form following and no other, viz.:

This bill shall pass current for ————— within the province of Pennsylvania, according to an act of assembly made in the thirty-first year of the reign of King George the Second. Dated the twentieth day of May, one thousand seven hundred and fifty-eight.

And the said bills shall have such like escutcheons as in the margin hereof, with such other devices on the said bills as the said trustees shall think fit, as well to prevent counterfeits as to distinguish their several denominations; each of which bills shall be of the several and respective denominations following, and no other, viz.:



Thirty-eight thousand of the same bills, of the sum of twenty shillings.

Thirty-eight thousand of the same bills, of the sum of fifteen shillings.

Thirty-eight thousand of the same bills, of the sum of ten shillings.

Thirty-eight thousand of the same bills, of the sum of five shillings.

Fourteen thousand two hundred and eighty-five of the same bills, of the sum of two shillings and six pence.

Fourteen thousand two hundred and eighty-five of the same bills, of the sum of two shillings.

Fourteen thousand two hundred and eighty-five of the same bills, of the sum of one shilling and six pence.

Fourteen thousand two hundred and ninety of the same bills, of the sum of one shilling.

And the trustees shall use the best of their care, attention and diligence during the printing of the said bills that the number and amount thereof according to their respective denominations aforesaid be not exceeded nor any clandestine or fraudulent practice be used by the printer, his servants or others concerned therein.

And for the perfecting the said bills to make them current within this province, according to the true intent and meaning of this act:

[Section XVIII.] Be it further enacted by the authority aforesaid, That all and every of the said bills shall be signed by the following persons or any three of them: (That is to say) Peter Reeve, Henry Harrison, James Wharton, William Fisher, William Hopkins, George Bryan, Charles Jones, Joseph Wharton, Junior, Joseph Saunders, Joseph Morris, Samuel Morris, Charles Thompson, Joseph Stretch, Joseph Marriott, Thomas Moore, Thomas Carpenter, Evan Morgan, Luke Morris, Thomas Clifford, Peter Chevalier, Daniel Williams, James Benezet, Daniel Rundle, Thomas Gordon, Stephen Wooley, James Humphreys, Matthew Clarkson, John Ord, James Child, Samuel Wharton, John Hughes, Thomas Yorke, Charles Humphreys, who are hereby nominated and appointed to be signers of all the bills of credit to be emitted by virtue of this act in the manner hereinbefore directed. And the several signers shall before they receive or sign any of the said bills of credit take an oath or affirmation to the following effect, viz.:

That they shall well and truly sign and number all the bills of credit that shall come to their hands for that purpose by the direction of this act, and the same so signed and numbered will deliver or cause to be delivered unto the trustees of the general loan office of the province of Pennsylvania, pursuant to the direction of this act.

[Section XIX.] And be it further enacted by the authority aforesaid, That the said trustees after the said bills are printed shall deliver them to the said signers to be signed and numbered by parcels, for which the said signers or some of them shall give their receipt, of all which bills of credit so delivered by the trus-

tees to be signed true accounts shall be kept by the signers, who upon the re-delivery of each or any parcel of the said bills of credit by them signed and numbered to the trustees of the general loan office shall take the receipt of the said trustees to charge them before any committee of assembly to be appointed for that purpose.

And the said signers shall have fifteen shillings apiece for every thousand of the aforesaid bills by them respectively signed and numbered, to be paid by the province in the manner directed for defraying the other charges arising by virtue of this act.

[Section XX.] And be it further enacted by the authority aforesaid, That all the aforesaid bills of credit to be made as this act directs shall be current bills of this province until the tenth day of March, one thousand seven hundred and sixty-four, and no longer. And as such shall during the said term be received in payment for the discharge of all manner of debts, rents, sum and sums of money whatsoever due, payable or accruing upon any or by reason of any mortgage, bill, bond, specialty, note, book account, promise or other contract or cause whatsoever as if the same were tendered or paid in the coins mentioned in such bond or other writing, book account, promise, assumption or any other contract or cause whatsoever and at the rates ascertained in the said act of Parliament, and shall be so received in all payments by all persons whatsoever.

[Section XXI.] And be it further enacted by the authority aforesaid, That if any person or persons shall presume to counterfeit any of the said bills of credit [made] current by this act, or shall be aiding and assisting therein, or shall enlarge the sum expressed in any of the said bills, or shall utter or cause to be uttered or offered in payment any such bill or bills knowing the same to be forged or counterfeited or the sum or value therein altered, with an intent to defraud any other person, he, she or they so offending and being thereof legally convicted shall for every such offense incur and suffer the same pains and penalties respectively as forgers, counterfeiters or alterers of bills by former acts of assembly now in force or any of them are directed to incur and suffer. And the discoverer or prosecutor

by virtue of this present act shall be entitled to like rewards as by the said former acts or any of them are directed in respect to the bills hereby made current.

[Section XXII.] And be it enacted by the authority aforesaid, That the commissioners nominated and appointed in and by the act hereinbefore-mentioned, entitled "A supplement to the act, entitled 'An act for granting the sum of sixty thousand pounds to the King's use and for striking fifty-five thousand pounds thereof in bills of credit, and to provide a fund for sinking the same, and for granting to His Majesty the additional sum of one hundred thousand pounds,'" or the major part of them or of the survivors of them, with the consent and approbation of the governor or commander-in-chief of this province for the time being, shall order and appoint the disposition of the moneys arising by virtue of this act for and towards raising, paying and clothing two thousand seven hundred effective men (officers included) to act in conjunction with His Majesty's British forces and the forces of Maryland, Virginia and the lower counties on Delaware in such offensive operations as shall be carried on and prosecuted by His Majesty's commander-in-chief in these parts during the ensuing campaign. And that the said commissioners or a majority of them shall and they are hereby required, as often as there shall be occasion for money for the purposes aforesaid, to draw orders upon the trustees of the general loan office, which orders so drawn and paid shall be produced to the committee of assembly for the time being and by them allowed in discharge of so much of the money granted to the King's use by virtue of this act; and the said commissioners for their trouble in discharging the duties of commissioners hereby required shall have and receive one hundred pounds each and no more.

And whereas the commissioners nominated and appointed by an act of general assembly of this province, entitled "A supplement to the act, entitled 'An act for granting the sum of sixty thousand pounds to the King's use and for striking fifty-five thousand pounds thereof in bills of credit, and to provide a fund for sinking the same, and for granting to His Majesty the additional sum of one hundred thousand pounds,'" have with the consent of the governor already expended the said sum of

one hundred thousand pounds, and have entered into contracts for the King's service in the defense of this province for the defraying whereof there are at present no subsisting funds. And whereas sundry certificates and drafts on the provincial treasurer by order of assembly for salaries of officers and services done the public remain unpaid though a deficiency of money in his hands to such purposes appointed:

Therefore,

[Section XXIII.] Be it enacted by the authority aforesaid, That the trustees of the general loan office shall and they are hereby authorized and empowered out of the moneys arising by virtue of this act to pay and discharge all such debts and contracts as the commissioners appointed by the act hereinbefore-mentioned for granting one hundred thousand pounds to the King's use shall certify under their hands or the hands of the major part of them to be debts justly due and contracts entered into for the King's service and properly chargeable to this province, and also for defraying the expense that hath or shall accrue for or by reason of the maintaining and supporting the poor persons late inhabitants of Nova Scotia, and also such certificates and drafts as have been heretofore made by order of assembly on the said provincial treasurer for services done the public which yet remain unpaid through a deficiency of money in the provincial treasurer's hands as aforesaid.

[Section XXIV.] And be it further enacted by the authority aforesaid, That all the fines and forfeitures imposed and arising by virtue of this act shall be levied and recovered in the same manner as the fines and forfeitures inflicted by the hereinbefore-mentioned act for raising county rates and levies are directed to be recovered, and shall be paid and added to the sum to be raised, levied, assessed and collected by virtue of this act for the purposes hereinbefore-mentioned.

[Section XXV.] And be it further enacted by the authority aforesaid, That if the yearly taxes to be levied by virtue of this act shall not be sufficient to raise the several sums of money by the acts of assembly of this province hereinbefore-mentioned and continued and by this act granted to His Majesty's use and defray all incident charges, in such case a further tax or taxes shall be laid and levied in the succeeding year or years in the

same manner as taxes are directed to be laid and levied by virtue of this act until the said several sums granted to His Majesty's use as aforesaid be fully completed. And if the said taxes shall produce more than the sums so as aforesaid granted to His Majesty's use, the incident charges being defrayed, [the] overplus thereof shall remain in the provincial treasurer's hands, to be disposed of by act of general assembly of this province.

Passed April 22, 1758. Referred for consideration by the King in Council, November 21, 1758, and allowed to become a law by lapse of time, in accordance with the proprietary charter. See Appendix XXI, Section V, and notes to the Acts of Assembly passed March 5, 1725-26, Chapter 289; November 27, 1755, Chapter 406; March 23, 1757, Chapter 422.

CHAPTER CCCXXXII.

AN ACT FOR GRANTING TO HIS MAJESTY A DUTY OF TONNAGE UPON SHIPS AND VESSELS, AND ALSO CERTAIN DUTIES UPON WINE, RUM, BRANDY AND OTHER SPIRITS AND A DUTY UPON SUGAR FOR SUPPORTING AND MAINTAINING THE PROVINCIAL SHIP-OF-WAR FOR PROTECTING THE TRADE OF THIS PROVINCE AND OTHER PURPOSES FOR HIS MAJESTY'S SERVICE.

Whereas notwithstanding the large sums of money already expended by this province in purchasing, equipping and fitting out a ship-of-war for protecting the trade thereof and for annoying His Majesty's enemies upon the coast, yet forasmuch as the supplies heretofore granted to His Majesty are wholly expended and it is absolutely necessary that a further sum of money be raised for fitting out and maintaining the said ship-of-war to protect the trade of this province and annoy the enemy's privateers that may infest our coast in search of provisions or for other purposes during the ensuing year, we have freely and voluntarily resolved to give and grant to His Majesty for the uses and purposes aforesaid a duty of tonnage and other rates and duties hereinafter-mentioned, and do pray that it may be enacted:

[Section I.] And be it enacted by the Honorable William