

CHAPTER DCCLXVII.

A SUPPLEMENT TO THE ACT, ENTITLED "AN ACT FOR EMITTING THE SUM OF TWO HUNDRED THOUSAND POUNDS IN BILLS OF CREDIT FOR THE DEFENSE OF THIS STATE, AND PROVIDING A FUND FOR SINKING THE SAME BY A TAX ON ALL ESTATES, REAL AND PERSONAL AND ON ALL TAXABLES WITHIN THE SAME." ¹

Whereas by an act of general assembly of this commonwealth, entitled "An act for emitting the sum of two hundred thousand pounds in bills of credit for the defense of this state, and providing a fund for sinking the same by a tax on all estates real and personal and on all taxables within the same," it is enacted that there shall be levied on all estates real and personal within this commonwealth, of all and every person and persons the sum of one shilling and six pence for every pound clear yearly value of the said estates, as the said yearly value of the rents ariseth out of the premises, or otherwise be estimated by the assessors according to their best discretion and judgment, having respect to the quantity and value of the unimproved parts of the same, as also upon all located, unimproved land or tracts of land to be assessed and rated in the manner therein mentioned, to be paid by the owners or possessors in the manner therein directed. And that every single freeman whether residing with his parents or elsewhere, who at the time of assessment should be of the age of twenty-one years or out of his apprenticeship or servitude for the space of six months, should pay the sum of ten shillings except such as should be actually enlisted in the service of this or the United States of America as soldiers during the time for which any part of the tax should be levied:

And whereas from the large sums in bills of credit now circulating in this state, as well as the enormous price of every necessary of life occasioned in part thereby, it becomes absolutely necessary to enlarge the rate of one shilling and six pence in the

¹ Passed March 20, 1777, Chapter 752.

pound as well as the wages of the several officers employed in levying the same:

[Section I.] Be it therefore enacted, and it is hereby enacted by the Representatives of the Freemen of the Commonwealth of Pennsylvania in General Assembly met, and by the authority of the same, That instead of the sum of one shilling and six pence in the pound to be assessed and levied by the aforementioned act there shall be assessed and levied the sum of five shillings in the pound clear yearly value, and that every single freeman, whether residing with his parents or elsewhere, who at the time of the assessment shall be of the age of twenty-one years or hath been out of his apprenticeship or servitude for the space of six months, instead of the sum of ten shillings shall pay the sum of thirty shillings, except such as shall be actually enlisted in the service of this or the United States of America as soldiers during the time for which any part of the tax shall be levied in the same manner as the money given and granted to the use of the King of Great Britain in and by the act of general assembly of the province of Pennsylvania, passed the thirtieth day of May in the year of our Lord one thousand seven hundred and sixty-four entitled "An act for granting to His Majesty the sum of fifty-five thousand pounds and for striking the same in bills of credit in the manner hereinafter directed, and for providing a fund for sinking the said bills of credit by a tax on all estates real and personal and taxables within this province,"¹ is directed, and every article, clause and thing therein contained concerning the assessing, levying, collecting and sinking the taxes therein mentioned and the duties and penalties of the several officers enjoined them by the said act except only such articles, clauses and things as are declared to be repealed by a certain other act of assembly entitled a supplement to the said act, passed the twentieth day of September in the year of our Lord one thousand seven hundred and sixty-six,² and also excepting such other articles, clauses and things as are repealed, altered or amended by another act of general assembly entitled "An act to amend the act for granting to His Majesty the sum of

¹ Passed May 30, 1764, Chapter 513.

² Passed September 20, 1766, Chapter 547.

fifty-five thousand pounds and for striking the same in bills of credit in the manner hereinafter directed and for providing a fund for sinking the said bills of credit by a tax on all estates real and personal and taxables within this province,"¹ which said supplement and amendment is hereby declared to be in full force for sinking of the said two hundred thousand pounds and also the bills of credit emitted by virtue of the resolves of the late assemblies of Pennsylvania, excepting such parts thereof as are herein altered or amended.

[Section II] And be it further enacted by the authority aforesaid, That the commissioners and assessors of the city of Philadelphia and of the respective counties of this state instead of the oaths or affirmations heretofore directed to be taken shall take and subscribe the following oaths and affirmations, viz.:

The oath or affirmation of the assessors:

"You shall well, faithfully and diligently inquire of the persons who shall make returns of property upon their several and respective oaths and affirmations of and concerning the quantities, amount and value of every kind of real and personal property and of and concerning the number of single freemen within their respective limits by putting such questions to them respectively as you shall think most proper to obtain a just and perfect discovery thereof, and that you will upon the returns made to you by the said persons and upon the inquiries and discoveries so made by yourself and your brethren, the other county assessors, as well as what you shall know of your own knowledge, justly and equally assess and lay the rates and sums of money by this act directed to be raised on all and every of the several kinds of real and personal property and single men in the same form and manner as are by this act and the others in this act referred to directed according to the best of your skill and judgment, and in laying the said rates you shall spare no person for favor or affection nor grieve any for hatred or ill-will."

The oath or affirmation of the commissioners:

"You shall well and truly cause the rates and sums of money by virtue of this act and the act to which this is a supplement imposed to be duly and equally assessed and laid according to the rules and directions of this act and the clauses in the several acts in this act revised and put in force according to the best of

¹ Passed January 22, 1774, Chapter 692.

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."

[Section III] And be it further enacted by the authority aforesaid, That if the freemen of any township, borough, ward or district within this state shall have neglected to choose assessors at the time by law directed then it shall and may be lawful for the commissioners of the city and the counties respectively or any two of them to appoint a suitable person for every township, borough, ward or district so having neglected or refused which person so appointed shall have the same power and shall be subject to the same fines and penalties as if he had been elected by the freemen of the township, borough, ward or district respectively.

[Section IV] And be it further enacted by the authority aforesaid, That the commissioners for the city of Philadelphia and the commissioners for the respective counties in this state shall each of them have the sum of fifteen shillings per diem for their service, and that the county and township assessors shall have fifteen shillings per diem for their service, and that the collectors shall have six pence in the pound for collecting.

And whereas from the movements of the enemy it became necessary to move the press engaged to print the bills of credit emitted by the act to which this is a supplement before all the said bills were printed and many of the signers and numberers appointed in the said act are now driven from their several habitations:

[Section V.] Be it therefore enacted by the authority aforesaid, That Joseph Parker and Michael Shubart, Esquires, be and they are hereby appointed and authorized to sign and number the aforesaid bills of credit or any of them in the same manner and under the same oaths or affirmations as the signers are directed in the aforesaid act, and the bills by them signed as aforesaid shall be as good and valid in law [to] all intents and purposes as if their names had been expressly mentioned in the said act.

[Section VI] And be it further enacted by the authority aforesaid, That so much of the act to which this is a supplement as

relates to the rate and the fees of the several officers to be employed in the assessing, levying and collecting the same and is hereby altered and supplied is repealed to all intents and purposes, anything herein contained to the contrary in any wise notwithstanding.

[Section VII.] And be it further enacted by the authority aforesaid, That this act shall continue in force until the first day of October next and no longer.

Passed October 13, 1777. See the notes to the Acts of Assembly passed March 5, 1725-26, Chapter 289; March 20, 1777, Chapter 752; December 5, 1778, Chapter 323.

CHAPTER DCCLXVIII.

A FURTHER SUPPLEMENT TO THE ACT, ENTITLED "AN ACT FOR EMITTING THE SUM OF TWO HUNDRED THOUSAND POUNDS IN BILLS OF CREDIT FOR THE DEFENSE OF THIS STATE, AND PROVIDING A FUND FOR SINKING THE SAME BY A TAX ON ALL ESTATES REAL AND PERSONAL AND ON ALL TAXABLES WITHIN THE SAME. 1"

(Section I, P. L.) Whereas by an act of general assembly of this commonwealth, entitled "An act for emitting the sum of two hundred thousand pounds in bills of credit for the defense of this state, and providing a fund for sinking the same by a tax on all estates real and personal and on all taxables within the same," it is enacted that bills of credit to the said value of two hundred thousand pounds shall be prepared and printed within three months next after the publication of the said act under the care and direction of John Bayard, Robert Knox, Joseph Parker and Michael Shubart, Esquires, in the manner by the said act directed:

And whereas by the hostile invasion of the state the business aforesaid has been so hindered that the same could not be completed in the time aforementioned, and the aforesaid Joseph Parker is deceased, and the said John Bayard and Robert Knox cannot constantly attend the business aforesaid:

¹ Passed March 20, 1777, Chapter 752.