

And that the fees of the master of the rolls and of the several recorders of deeds shall be treble the sum or sums rated in the act, entitled "A supplement to the act, entitled 'an act for acknowledging and recording of deeds.'" <sup>1</sup>

[Section II.] (Section III, P. L.) And be it further enacted, That this act shall be and continue in force for the term of one year only from the publication thereof.

Passed March 26, 1778. See the note to the Act of Assembly passed August 22, 1752, Chapter 398. The act in the text was repealed by the Act of Assembly passed March 16, 1779, Chapter 828.

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#### CHAPTER DCCXCIV.

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AN ACT FOR RAISING THE SUM OF SIX HUNDRED AND TWENTY THOUSAND DOLLARS FOR THE USE OF THE UNITED STATES OF AMERICA.

(Section I, P. L.) Whereas by a resolve of Congress of the twenty-second day of November last, it is recommended to the legislatures of the respective states to raise, for the service of the United States of America, in the course of the present year, the sum of five millions of dollars by taxes, to be levied in the proportion in the said resolve mentioned, whereby it appears that the quota or share requested to be raised by this state, is six hundred and twenty thousand dollars; To the end, therefore, that the said requisition may be complied with, and that the afore-said sum of money may [be] speedily and effectually raised within this state:

[Section I.] (Section II, P. L.) Be it 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 the said six hundred and twenty thousand dollars shall be assessed, levied and collected on all estates, real and personal, within the city and county of Philadelphia and other the counties of this commonwealth respect-

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<sup>1</sup> Passed March 18, 1775, Chapter 706.

ively, and on all single freemen residing within the same, in the quotas or proportions following, to-wit:

On the estates real and personal, within the city and county of Philadelphia, and on all single freemen therein seventy-six thousand five hundred and fifty-three pounds seven shillings and two pence.

On the estates real and personal, within the county of Bucks, and on all single freemen therein fifteen thousand one hundred and forty-one pounds ten shillings and six pence.

On the estates real and personal within the county of Chester, and on all single freemen therein twenty-four thousand three hundred and five pounds, sixteen shillings and six pence.

On the estates real and personal within the county of Lancaster, and on all single freemen therein thirty-two thousand eight hundred and ninety-five pounds, six shillings and seven-pence.

On the estates real and personal within the county of York and on all single freemen therein eighteen thousand three hundred and twenty-seven pounds one shilling and eight pence.

On the estates real and personal within the county of Cumberland, and on all single freemen therein seventeen thousand two hundred and twenty-five pounds eighteen shillings and six pence.

On the estates real and personal within the county of Berks, and on all single freemen therein sixteen thousand five hundred and forty-four pounds fourteen shillings and two pence.

On the estates real and personal within the county of Northampton and on all single freemen therein nine thousand five hundred and twenty-four pounds five shillings and four pence.

On the estates real and personal within the county of Bedford, and on all single freemen therein five thousand two hundred and twenty-one pounds eight shillings and six pence.

On the estates real and personal within the county of Northumberland, and on all single freemen therein ten thousand four hundred and seventeen pounds, seven shillings and three pence.

And on the estates real and personal within the county of

Westmoreland and on all single freemen therein six thousand four hundred and fifty pounds.

Which several sums of money so to be levied, shall not be deemed or held as the exact proportions of the said city and county of Philadelphia, or of any of the other counties, but the same shall hereafter be correctly and finally adjusted and ascertained by the legislature of this commonwealth, and any errors that may be discovered in the same, shall be rectified in the public grants to the use of the United States of America for the year ensuing, together with lawful interest from the deficient counties, and if any county shall pay a sum greater than the proportion which shall so appear to be right, then the same county shall have credit for such overplus with lawful interest in the taxes, to be levied in the next year, for the use of the United States.

[Section II.] (Section III, P. L.) And be it further enacted, That the present commissioners of each county, together with the county assessors, or a majority of them, may and shall, and they are hereby authorized, empowered and required, to meet together, at some convenient place in their respective counties, on or before the fourth day of May next or as soon after as may be, and then and there faithfully and impartially to ascertain and fix the quota or proportion of the sum of money charged upon such county, and of the allowance of the treasurer and commissioners and assessors, for their services by this act, which each township within the same ought to bear and pay: And the said commissioners and assessors, shall at the same time nominate and appoint two respectable freeholders in every of the said townships, wards and districts who, together with the assessors of such township, ward or district or any two of them, shall be furnished by the commissioners with a true account of the quota of such township, ward or district and may and shall meet together at such time as they shall appoint within the said township, ward or district, and assess justly and equally the sum of money to be raised and paid by such township, ward or district, together with the cost of levying and collecting the same, and every single freeman who at the time of such assessment shall have attained the age of twenty-one years,

and hath been out of his apprenticeship or servitude for the space of six months (except such person or persons as shall be actually engaged as an enlisted soldier or mariner in the service of the United States of America during the time of levying the same) shall pay the sum of three pounds, which sum so assessed, shall be levied by a collector, to be nominated and appointed by such assessor and freeholders or some two of them, and by him be paid on or before the first day of September next, to the county treasurer retaining thereout the cost of assessing, levying and collecting the same, which may belong to the said commissioners, assessors, freeholders and collectors, to whom he shall pay their several shares.

[Section III.] (Section IV, P. L.) And be it further enacted, That if any of the present commissioners or assessors of the city and county of Philadelphia or any of the other counties within this state, shall refuse or neglect to do and perform all and singular the duties required of him by this act, he shall be fined by the other commissioners or commissioner and assessors of such county in any sum not exceeding one hundred pounds for the use of the state, and they the said two other commissioners, or the said one commissioner and assessors or a majority of them may and shall, and they are hereby authorized, empowered and required to nominate and appoint an able and skilful freeholder, or two able and skilful freeholders, as the case may require of the county where such refusal or neglect shall happen, as commissioner or commissioners for such county for the current year, and if any of the persons appointed collectors of the tax imposed by this act, shall after notice of his appointment refuse or neglect to do and perform all and singular the duties required of him by this act, then and in such case the commissioners and assessors or a majority of them of the county where such refusal or neglect shall happen, shall fine such delinquent collector in any sum not exceeding fifty pounds for the use of the state and appoint another collector to act in his stead.

[Section IV.] (Section V, P. L.) And be it further enacted, That the county treasurers respectively shall be allowed for their trouble in receiving and paying all such moneys as shall come into their hands respectively by virtue of this act, the sum

of seven shillings and six pence for every hundred pounds; and the treasurer of the state shall be allowed for his trouble in receiving and paying all such moneys as shall come into his hands by virtue of this act, the sum of two shillings and six pence for every hundred pounds and no more.

[Section V.] (Section VI, P. L.) And be it further enacted, That the state and county treasurers and the commissioners and assessors, freeholders and collectors, shall be vested with the like powers, take the like qualifications, and be subjected to the same securities, rules, regulations and other penalties as the said treasurers, commissioners, assessors and collectors are entitled or subjected to by direction of an act of assembly, entitled "A supplement to the act, entitled 'An act for emitting the sum of two hundred thousand pounds in bills of credit, for the defence 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,'"<sup>1</sup> enacted the thirteenth day of October in the year of our Lord one thousand seven hundred and seventy-seven except as is herein before directed.

[Section VI.] (Section VII, P. L.) And be it further enacted, That the treasurer of the city and county of Philadelphia and of each of the other counties, shall pay over all the moneys by them severally received deducting their own commission or allowance, to the treasurer of the state on or before the first day of October next, who shall pay over the same moneys deducting his commission or allowance within one month after, to the continental treasurer, whose receipt therefore shall be a sufficient voucher and discharge to the said state treasurer for the same, and be allowed as such at the settlement of his accounts with a committee of the general assembly.

(Section VIII, P. L.) And whereas the city of Philadelphia, and some parts of the districts and townships adjacent thereto, are now in the possession of, and under the power of the British army, whereby the said city, townships and districts cannot be assessed or rated in the manner heretofore used or agreeable to the directions of this act:

[Section VII.] (Section IX, P. L.) Be it further enacted, That

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<sup>1</sup> Passed October 13, 1777, Chapter 767.

the commissioners and assessors for the city and county of Philadelphia may and shall, and they are hereby authorized, empowered and required, to assess the quota aforesaid, apportioned to the city and county of Philadelphia by this act, upon the city, townships and districts respectively, as near to the proportions which the said city bore and paid with respect to the county in the year one thousand seven hundred and seventy-five as may be, and that they fix the shares thereof which each township and district in the said county ought to pay, and the sums so apportioned to the said city, townships and districts respectively which are now in possession of, or subject to the enemy as aforesaid, shall hereafter be raised and paid by a just and equal assessment upon the estates real and personal of the present inhabitants and taxables of the said city, townships and districts to be made by the assessors of the respective wards of the said city, and of the respective townships and districts hereafter to be chosen and elected for that purpose, with the assistance of two able and skilful freeholders to be appointed in each of the wards, townships and districts aforesaid by the county commissioners and assessors for the time being: And in case any dispute shall arise between the persons who are the objects of the before mentioned assessment and the collectors thereof, the proof of non-residence in the said city, townships or districts respectively at the time of passing this act shall lie upon the person or persons who assert the same, and shall be heard and finally determined by the county commissioners of Philadelphia for the time being, or any two of them, at such time and place as they shall appoint.

Passed March 27, 1778. See the Acts of Assembly passed December 5, 1778, Chapter 823; March 20, 1779, Chapter 330; October 10, 1779, Chapter 866; November 25, 1779, Chapter 868; March 13, 1780, Chapter 900; March 25, 1780, Chapter 907; May 30, 1780, Chapter 909; June 1, 1780, Chapter 912; December 19, 1780, Chapter 921; December 23, 1780, Chapter 924; April 7, 1781, Chapter 939; June 25, 1781, Chapter 948.