

## CHAPTER DCCCXXX.

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<sup>1</sup> AND ALSO TO THE ACT ENTITLED "AN ACT FOR RAISING THE SUM OF SIX HUNDRED AND TWENTY THOUSAND DOLLARS FOR THE USE OF THE UNITED STATES OF AMERICA."<sup>2</sup>

(Section I, P. L.) Whereas by the devastation and destruction of private property in sundry of the interior counties of this state by the British army and the frequent inroads of the savages and others the emissaries of Great Britain upon the frontier counties a very considerable number of the inhabitants are rendered incapable of paying their several proportions of the public taxes as well those laid for defraying the particular expenditures of this state, as of the six hundred and twenty thousand dollars ordered to be raised for the use of the United States:

(Section II, P. L.) And whereas these distresses have befallen the said inhabitants in consequence of their attachment to the common cause and not from any particular fault of theirs:

Therefore:

[Section I.] (Section III, 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 commissioners and assessors or a majority of them of the city and county of Philadelphia, the counties of Chester, Cumberland, Northampton, Bedford, Northumberland and Westmoreland are hereby authorized to exonerate and discharge such of their taxable inhabitants as shall make sufficient proof, or for or in behalf of whom sufficient proof shall be made to the said commissioners and assessors respectively, of their having been driven off and dispossessed of their settlements, or otherwise disabled by the enemy to pay their

<sup>1</sup> Passed March 20, 1777, Chapter 752.

<sup>2</sup> Passed March 27, 1778, Chapter 794.

respective taxes, from the payment of the several sums, or such parts thereof as they shall deem just and reasonable, with which they may be or ought to have been charged, as well of the tax of five shillings in the pound imposed by an act passed the twentieth day of March, Anno Domini one thousand seven hundred and seventy-seven as of their respective quotas of the six hundred and twenty thousand dollars directed to be raised for the use of the United States; which remission or mitigation shall only be made in favor of those who have, bona fide, suffered by the incursions or inroads of the common enemy and in such proportions as their several losses of property justly demand.

[Section II.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That the commissioners and assessors of the said city and counties respectively shall transmit to the general assembly a list of the names of the persons so exonerated stating the particular sums so remitted to each particular person; and that the deficiencies which may arise in raising the quotas of the said city and counties by reason hereof shall be paid and made good out of the state taxes which shall be levied and raised hereafter.

[Section III.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That so much of the said acts to which this is a supplement as is herein altered, supplied or amended is hereby repealed and declared null and void.

Passed March 20, 1779. See the notes to the Acts of Assembly passed March 20, 1777, Chapter 752; March 27, 1778, Chapter 794.

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## CHAPTER DCCCXXXI.

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AN ACT TO ASCERTAIN THE NUMBER OF TAXABLE INHABITANTS WITHIN THE CITY OF PHILADELPHIA AND WITHIN EACH OF THE COUNTIES OF THIS COMMONWEALTH.

(Section I, P. L.) Whereas it is declared in and by the seventeenth section of the constitution of this commonwealth that "as representation in proportion to the number of taxable inhabi-