

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That so much of the said acts to which this is a supplement as is herein altered, supplied or amended is hereby repealed and declared null and void.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.

CHAPTER DCCCXXXI.

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-

tants is the only principle which can at all times secure liberty, and make the voice of a majority of the people the law of the land, therefore the general assembly shall cause complete lists of the taxable inhabitants in the city and each county in the commonwealth respectively to be taken and returned to them on or before the last meeting of the assembly elected in the year one thousand seven hundred and seventy-eight:"

In pursuance therefore of the said direction of the constitution:

[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 commissioners of the city of Philadelphia and of each county within this commonwealth, shall and they are hereby enjoined and required to meet at such convenient time and place as they may appoint and shall make out a true and exact list of all and every of the taxable inhabitants in each township, ward or district in the said city and each of the said counties, according to the return next before the time of the said meeting to them made by the assistant assessors of the townships, wards or districts of the said city, and of each of the said respective counties and shall certify the number and names of the said taxable inhabitants within the said city and counties respectively under their hands and seals or under the hands and seals of any two of them for the said city and for each county and shall deliver or cause to be delivered the said lists to the general assembly at or before the expiration of ten days after the beginning of the next meeting of the said assembly. And in order to prevent any undue practices in making out the said returns and certificates, the said commissioners or so many of them as shall certify the said returns shall before some justice of the peace of the proper county make oath or affirmation (which such justice is hereby required and empowered to administer and certify under his hand and seal underneath each of the said certificates) that the list of taxable inhabitants by them made out is just and true according to the best of their knowledge and belief.

[Section II.] (Section III, P. L.) And be it further enacted by

the authority aforesaid, That all taxable inhabitants who have removed from the county they resided in on account of the incursions of the Indians shall be returned and considered as inhabitants of the county from whence they have so removed and not as inhabitants of the county where they now reside.

[Section III.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That if any of the said commissioners shall neglect or refuse to make out the said lists as aforesaid, or shall neglect or refuse to deliver or cause the same to be delivered as aforesaid, each and every commissioner so neglecting or refusing shall for every such offense forfeit and pay the sum of five hundred pounds for the use of this state.

Passed March 29, 1779. See the Acts of Assembly passed March 3, 1786, Chapter 1204; April 10, 1793, Chapter 1683; March 7, 1800, Chapter 2119; March 31, 1807, P. L. 100; February 21, 1814, P. L. 60; January 6, 1821, P. L. 4; March 26, 1821, P. L. 98; March 31, 1836, P. L. 328.

CHAPTER DCCCXXXII.

A SUPPLEMENT TO AN ACT, ENTITLED "AN ACT FOR THE ATTAINDER OF DIVERS TRAITORS IF THEY RENDER NOT THEMSELVES BY A CERTAIN DAY, AND FOR VESTING THEIR ESTATES IN THIS COMMONWEALTH, AND FOR MORE EFFECUTALLY DISCOVERING THE SAME, AND FOR ASCERTAINING AND SATISFYING THE LAWFUL DEBTS AND CLAIMS THEREUPON."¹

(Section I, P. L.) Whereas in and by the act above mentioned, passed at Lancaster the sixth day of March in the year of our Lord one thousand seven hundred and seventy-eight, it is enacted that the president [or vice-president] and council may and shall within twelve months after the claims and debts upon the estates therein described shall be respectively adjudged, or in case there shall be no debts, sell or cause the said estates to be sold by auction to the best and highest bidder:

(Section II, P. L.) And whereas it is highly necessary and expedient to compel an exhibition of such debts or demands in a

¹ Passed March 6, 1778, Chapter 784.