

CHAPTER DCCCXL.

AN ACT TO RAISE THE SUPPLIES FOR THE YEAR ONE THOUSAND SEVEN HUNDRED AND SEVENTY-NINE.

(Section I, P. L.) Whereas it is indispensably necessary that a tax be forthwith laid on all estates real and personal within this state as well to defray the expenses of the government thereof, as to raise the sum of one million and nine hundred thousand dollars recommended by the honorable the Congress as the quota or share of this state of the fifteen millions of dollars, to be raised by taxes the current year within the United States of America:

[Section I.] (Section II, P. L.) 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 the sum of four millions of dollars shall be raised, levied and paid within the current year, and shall be assessed and taxed in the city of Philadelphia, and the several counties of this state, according to the proportions in manner following, That is to say: For the city and county of Philadelphia, four hundred and ninety-seven thousand five hundred and ninety-six pounds sixteen shillings and seven pence: For the county of Bucks ninety-eight thousand four hundred and nineteen pounds eighteen shillings and three pence: For the county of Chester one hundred and fifty-seven thousand nine hundred and eighty-seven pounds seventeen shillings and three pence: For the county of Lancaster two hundred and thirteen thousand eight hundred and nineteen pounds twelve shillings and ten pence: For the county of York, one hundred and nineteen thousand one hundred and twenty-six pounds and ten pence: For the county of Cumberland one hundred and eleven thousand nine hundred and sixty-eight pounds ten shillings and three pence: For the county of Berks one hundred and seven thousand five hundred and forty pounds twelve shillings and

one penny: For the county of Northampton, sixty-one thousand nine hundred and seven pounds fourteen shillings and eight pence: For the county of Bedford thirty-three thousand nine hundred and thirty-nine pounds five shillings and three pence: For the county of Northumberland fifty-seven thousand seven hundred and twelve pounds seventeen shillings and two pence: And for the county of Westmoreland forty-one thousand nine hundred and twenty-five pounds.

[Section II.] (Section III, P. L.) And be it further enacted by the authority aforesaid, That the commissioners and assessors of the city and county of Philadelphia, and of the other counties within this commonwealth shall meet together on or before the eighteenth day of May next at the usual place in their respective counties, and shall then and there nominate and appoint for each township, ward and district two reputable freeholders as assistant assessors: And the said commissioners and assessors shall also then and there nominate and appoint the day or days on which the said assistant and township assessors of each township, ward [or] district shall attend with their returns of rateable property and the valuation thereof as is herein after directed, and shall cause due notice thereof to be given to the said township and assistant assessors; provided the further appointment does not exceed thirty days from the said eighteenth day of May next.

[Section III.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That the said two freeholders and township assessors shall meet together at such time as they shall appoint within the said township, ward or district and shall go to the dwelling house and place of residence of each inhabitant thereof, and shall by all lawful ways and means diligently inform themselves of the names and surnames of every person residing in their said township, ward or district and their trades, professions or occupations and put a value thereon, and of all the real and personal taxable property within the said township, ward or district; and the said assessor and freeholders respectively shall make out fair and true certificates in writing of the names and surnames of all and every the persons dwelling and residing within all and every the townships in their dis-

tricts together with an account of what tracts and parcels of lands and tenements, houses and lots and other real estates they respectively hold; also of all grist mills, saw mills, and all other mills of what kind soever, breweries, distilleries, forges, furnaces, mines, rents, ground rents and plate; the number of bound servants, negroes and mulattoes, and what merchandise, and stock of cattle and horses they possess; and the said township assessor and freeholders having obtained an account of the taxable property and estates in their several townships, wards and districts, shall proceed well, faithfully and impartially to value and appraise all such real and personal property within their respective townships, districts or wards for what the same would sell for in ready money; and having completed the said valuation they shall make out a fair exact certificate, or return in writing specifying all the said rateable property within their respective townships, districts or wards, distinguishing the several species thereof, together with the particular valuation set upon the said taxable property respectively, and also an alphabetical list of the names and surnames of all persons residing within their said townships, wards or districts, and of the owners of all the said real and personal property: And each of the said township assessors shall deliver to the commissioner of the county the said certificate or return on or before the day appointed for that purpose.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That if any located and surveyed unimproved lands shall be omitted in the returns to be made by virtue of this act, so that the same cannot be taxed according to the true intent and meaning of this act, all such lands so omitted shall be liable and subject to pay all such taxes in the next or any subsequent assessment which the same lands ought to have paid, had they been duly assessed, as by this act is directed.

[Section V.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That as soon as the commissioners shall have received the said certificates or returns of property, they shall in conjunction with the county assessors, and the proper township, ward or district assess or proceed to lay such a rate

on every hundred pounds worth and so in proportion for every greater or less sum of taxable estate and property as will be sufficient to raise the proportion or quota by this act required of the county, together with the expenses attending the laying, levying and collecting the same; and shall also fix and ascertain 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 service by this act, which each township, ward or district within the same ought to bear and pay.

[Section VI.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That if any person shall wilfully conceal in the returns which he makes to the township or ward assessors any part of his taxable property within such township or ward with intent to screen the same from taxation the person so concealing shall pay fourfold taxes for all property so concealed, and the money arising thereupon over and above the taxes which such property ought to have yielded, shall be paid to the supervisors of the highways of such township or ward for and towards repairing the public roads and highways within the same, and that any of the inhabitants of such township, ward or district who shall be a competent witness in other cases, shall be a sufficient witness to prove such concealment.

[Section VIII.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That the sums of money raised by virtue of this act in the city and county of Philadelphia, and the several counties of this state, shall not be deemed or held as the exact proportion of the said city and counties, but the same shall hereafter be correctly and finally adjusted and ascertained by the legislature of this commonwealth according to the returns of property to be laid by virtue of this act before the general assembly.

[Section VIII.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That the township and assistant assessors shall return with their certificates herein directed, a list of the names of all [single] freemen residing or sojourning in their several townships, wards or district together with their several trades, occupations or professions, and such of the said single men not having real or personal estate for which they

pay a tax exceeding the sum which would be rated by virtue of this clause as have been out of their apprenticeship or servitude for the space of six months (except such as shall be actually engaged as enlisted soldiers or mariners in the service of the United States of America during the time of levying the same), shall be assessed by the said township and assistant assessors any sum not exceeding the sum of fifteen pounds nor less than the sum of three pounds, according to the respective circumstances of the said single freemen.

[Section IX.] (Section X, P. L.) And be it further enacted by the authority aforesaid, That it shall be lawful for the township assessor when making the said return to demand security of any single freemen or sojourners within his township for the amount of the largest tax proposed for freemen or sojourners in this act mentioned, and upon his or their refusing to enter sufficient security, or paying the said tax, the said assessor is hereby authorized to take the body of the said freeman or sojourner before the nearest justice who is hereby authorized to commit him or them to the common gaol of the county there to remain for the space of one month or until he enters such security or pays the tax.

(Section XI, P. L.) And for the better discovery of personal property intended by this act to be charged:

[Section X,] (Section XII, P. L.) Be it therefore enacted by the authority aforesaid, That every householder in this state, shall, upon demand of any assessor of his township, ward or district, give an account of the names and occupations of such persons as shall sojourn or lodge in their respective houses under the penalty of thirty pounds, to be recovered and applied for the repairs of the roads of the said township or ward as aforesaid; and if any person that ought to be taxed by virtue of this act or in respect of any personal property shall by removing his or her effects from the county where they ought to have been assessed, or by any other fraud or covin, escape and not be taxed, and the same be proved before any one of the commissioners or any justice of the peace of the county where such person resides at any time within six months next ensuing after such tax be made, every such person shall be charged upon proof as afore-

said at the fourfold value of so much as he or she should or ought to have been taxed by this act.

[Section XI.] (Section XIII, P. L.) And be it further enacted by the authority aforesaid, That every commissioner, assessor and collector who shall take upon himself the execution of this act, shall for and during the time they shall actually be employed in the discharge of their duty as commissioner, assessor or collector be entirely exempt and free from all military duty.

[Section XII.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That in case of the death of any of the commissioners or of any of the county, township or assistant assessors, or their neglect or refusal to act in discharge of the duties required of them by this act, then, and in every such case the remaining commissioners and county assessors, or the major part of them shall appoint others to supply the place or places of such as shall so die, neglect or refuse to act from time to time as occasion may require, which commissioner or assessor so chosen shall take the oath or affirmation in the manner herein prescribed, and shall have full powers and authorities to perform all the duties enjoined by this act.

[Section XIII.] (Section XV, P. L.) And be it further enacted by the authority aforesaid, That each county commissioner, and county, township, ward, district and assistant assessor shall respectively before they enter on any of the duties required of them by this act, make before some justice of the peace of the proper county, the oath or affirmation as is herein after directed, viz.: If a county commissioner the following oath or affirmation, to-wit:

“I will 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 rules and directions mentioned in the act, entitled ‘An act to raise the supplies for the year, one thousand seven hundred and seventy-nine,’ to the best of my skill and knowledge so far as relates to the duty and office of a commissioner, and herein I will spare no person for favor or affection, or grieve any for hatred or ill will.”

If a county, township, ward, district or assistant assessor, the following oath or affirmation, to-wit:

“I, A. B., do swear, or affirm that I will faithfully, justly and impartially assess the pound rate imposed by the act, entitled ‘An act to raise the supplies for the year one thousand seven hundred and seventy-nine,’ according to the rate settled in that act to the best of my skill and knowledge, and that in making the valuation of property and in performing the other duties required by the said act I will spare no person for favor or affection, nor any person grieve for hatred, malice or ill will.”

[Section XIV.] (Section XVI, P. L.) And be it further enacted by the authority aforesaid, That the county assessors shall appoint some fit person for or in every township, ward or district to be collector of the taxes to be raised by virtue of this act, and shall cause fair duplicates of the assessment of each township, ward or district to be made, one part whereof shall by the clerk of the commissioners and assessors be delivered to one of the said commissioners of the proper county, and the other part to the collector of each district with directions from the said commissioners to every such collector indorsed on his duplicate, or annexed thereunto, requiring him to demand of the parties the respective sum of money wherewith they are chargeable, and acquaint them of the day of appeal, which shall be appointed by the commissioners within thirty days after the said assessments are made; but where any of the collectors cannot meet with the party of whom demand is to be made as aforesaid, he or they shall leave notice in writing with some of the family at the place of the party's last abode, signifying also the day of appeal, at which day every of the collectors shall return their several duplicates.

[Section XV.] (Section XVII, P. L.) And be it further enacted by the authority aforesaid, That if any person or persons find him or themselves aggrieved with any of the said assessments, he or they may appeal to the commissioners of the proper county.

[Section XVI.] (Section XVIII, P. L.) And be it further enacted by the authority aforesaid, That the said commissioners are hereby required to meet on the said day of appeal, where the said assessors shall attend, whereupon the said commissioners shall take due notice thereof and strictly examine the persons appealing upon their oath or affirmation or otherwise concern-

ing the cause of their appeal, and upon such examination or proof of others, they are hereby empowered to diminish or add to the person's rate or assessment as to them shall seem just and reasonable; with power also to call before them such persons and take notice of such estates as they find are omitted in the said assessment in order to rectify it; and if the persons so omitted refuse or neglect to appear and give an account of their taxable estate they shall pay double the sum they should or ought to have been rated at by this act. And the said commissioners shall cause their clerks to draw fair duplicates of the assessments of the said respective districts, so rectified as aforesaid, and deliver them to the collectors of the several townships, wards, or districts where they belong within ten days after the appeal with a warrant thereunto annexed under the hand and seal of two or more of the commissioners requiring them forthwith to collect and receive from the persons assessed, the several sums in the said duplicates respectively mentioned.

[Section XVII.] (Section XIX, P. L.) And be it further enacted by the authority aforesaid, that the said collectors shall once in six weeks at least, render a just and true account of, and bring in and pay unto the respective county treasurers all such sums of money as they shall [then] have received; and shall pay the whole and every of the sums of money assessed in their respective duplicates, within three months next after the said days of appeal, and the treasurers shall give receipts to the collectors for such sums of money as they shall so bring in and pay from time to time, which receipt shall be the collectors discharge for so much: And that the said treasurers shall from time to time signify in writing to the said commissioners how much every collector brings in and pays as aforesaid; and when any of the said collectors are negligent or refuse to do their duty in the premises, the treasurers are hereby required forthwith to signify the same by way of complaint to the commissioners, where such neglect or refusal shall happen.

[Section XVIII.] (Section XX, P. L.) And be it further enacted by the authority aforesaid, That if any person or persons so rated or assessed by virtue of this act shall refuse or neglect to pay the sum or sums [so] assessed by the space of thirty days

after demand made as aforesaid, it shall be lawful for the said collectors respectively by virtue of a special warrant for that purpose, signed and sealed by two or more of the said commissioners, who shall forthwith grant the same, and shall thereby empower the said collectors to call to their assistance, if occasion be, any constable or other person, and in case of resistance to break open in the day time any house, trunk, box, chest, closet, cupboard or other things where any such offenders goods and chattels or effects are supposed to be, and make distress and sale thereof, rendering the overplus, if any be, to the owners after reasonable charges deducted; but if no distress can be found by the collector, and the party refuses or neglects to show them goods or chattels of his own forthwith to satisfy the money then due with reasonable charges, then the collector shall take the body of every such person and bring him to the county gaol, and deliver him to the sheriff or keeper of the said gaol, who shall detain him in safe custody without bail or main-prize until payment be made.

(Section XXI, P. L.) Provided always, That where effects cannot be found sufficient to answer the whole sum in arrear with charges as aforesaid, then distress shall be made for so much as the effects extend to, and the party imprisoned only for the residue thereof with incident charges, all which charges of distress, assistance and bringing to prison shall be adjusted and settled by any two or more of the said commissioners when such occasion shall happen.

[Section XIX.] (Section XXII, P. L.) And be it further enacted by the authority aforesaid, That if upon complaint of the treasurer to the commissioners it shall appear that any of the said collectors refuse or neglect to pay the said sums of money which he or they shall be respectively charged to collect, or produce receipts testifying the payments or delivery thereof as aforesaid, and deliver the money in the manner and at the time by this act required, retaining such sum as is hereby allowed for collecting and paying the same, then the commissioners of the proper county or any two of them shall fine every such delinquent collector in any sum not exceeding one thousand pounds, and appoint others to act in his or their stead:

(Section XXIII, P. L.) Provided the said commissioners give the said collector ten days' notice of such complaint being lodged by the treasurer, that the said collector may have an opportunity of making it appear that the said complaint is not well founded, or paying in such sum as may be retained in his hands.

(Section XXIV, P. L.) And moreover it shall be lawful for the said commissioners of the proper county or any two of them, and they are hereby required to meet and issue out their warrants under their hands and seals to the sheriff or coroner of the proper county requiring him to take the body and seize and secure the estate real and personal belonging to such delinquent, or which shall come into the hands or possession of his heirs, executors or administrators wherever the same can be discovered or found in this state and make return of his proceedings therein at such time and place as the commissioners shall appoint.

(Section XXV, P. L.) And that the said commissioners who shall cause the said lands and estates to be seized and secured as aforesaid shall be and are hereby empowered to appoint a time for a general meeting of the commissioners of such county, and there to cause public notice to be given where such meeting shall be appointed, ten days at least before such general meeting. And the commissioners then present at such meeting, or the major part of them, in case the money detained by such delinquent, be not then paid or satisfied, shall and are hereby empowered and required to issue forth their warrants or precepts to the sheriff or coroner of the proper county, empowering and requiring him to sell and dispose of all such estates as shall be for the cause aforesaid seized and secured, or such part thereof as will be sufficient to satisfy the deficiencies aforesaid and all charges, and to bring the money arising by such sale to the commissioners who granted such warrants, in order satisfy and pay unto the respective county treasurers for the time being the sum or sums that shall be so unpaid or detained in the hands of the said collectors or other persons, their heirs, executors or administrators respectively with damages for what shall be so unpaid, returning the overplus, if any be, to the owner, after all necessary charges deducted. And when any sale of land, tene-

ments or hereditaments shall be made by such sheriff or coroner respectively, pursuant to this act, the title and conveyance thereof shall be by deed signed, sealed and delivered by the sheriff or coroner to such person or persons as shall purchase the same in fee simple or otherwise, which shall be most absolute and available in law against the said delinquents and their heirs and assigns, and all claiming under them.

[Section XX.] (Section XXVI, P. L.) And be it further enacted by the authority aforesaid, That if the owner or owners of land and other real property by this act made subject to taxation, or some person or persons for him or them do not appear or shall neglect or refuse to pay the rates assessed thereon, by the space of forty days after the days of the appeal, then, and in every such case, the said lands or other real property, together with the rates assessed thereon shall be advertised in the township or county in which such lands do lie, or in the place where such owner or owners do dwell. And the commissioners of the respective counties shall, and they are hereby required to give public notice thereof in some of the English and German papers for at least three months that the sale will be made of such part of the said lands, as will be sufficient to discharge the taxes due for the same and all charges accruing by reason of the refusal or non-payment thereof. And if the owner or owners of such lands or other real estate or some person or persons in their behalf do not appear to discharge and pay the said taxes with all the charges as aforesaid, then the said commissioners of the respective counties are authorized and hereby empowered to sell the said lands or other real estate or so much thereof as aforesaid by public vendue to such person or persons as will appear and give most for the same, returning the overplus, if any be, to the owner or owners of such lands, or their legal representatives as aforesaid, after all necessary charges deducted; And when any sale of such land or other real estate shall be as aforesaid made by the sheriff or coroner respectively pursuant to this act, the title and conveyance thereof shall be by deed signed, sealed and delivered by the sheriff or coroner to such person or persons as shall purchase the same in fee simple, or otherwise which shall be most absolute and available in law

against the said delinquents and their heirs and assigns, and all claiming under them.

[Section XXI.] (Section XXVII, P. L.) And be it further enacted by the authority aforesaid, That if any of the present commissioners or assessors of the city and county of Philadelphia, or of any of the other counties within this state shall refuse or neglect to do and perform all, or any the duties required of him by this act, he shall be fined by the other commissioners or commissioner and assessors, or a majority of them of such county any sum, not exceeding five 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 skillful freeholder, or two able and skillful freeholders as the case may require of the county where such refusal or neglect shall happen as commissioner or commissioners or county assessor or assessors for such county, for the current year. And if any of the persons appointed collectors of the tax imposed by this act, or if any person shall be appointed an assistant assessor, shall after notice of his appointment refuse or neglect to do and perform all or any 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 or assessor any sum not exceeding five hundred pounds for the use of the state, and appoint other collectors or assessors in the stead of such delinquents.

[Section XXII.] (Section XXVIII, P. L.) And be it further enacted by the authority aforesaid, That the county treasurers respectively shall be allowed for their trouble in receiving and paying all such monies 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 monies 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 XXIII.] (Section XXIX.) And be it further enacted

by the authority aforesaid, That the treasurer of the city and county of Philadelphia, and of each of the other counties shall pay over all the monies by them severally received, deducting their own commissions or allowance, to the treasurer of the state.

[Section XXIV.] (Section XXX, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of each respective county shall at the next meeting of assembly, after the said taxes are settled and adjusted, cause to be laid before this house true and fair duplicates of all the returns of property and rates laid in each respective county, ward or district under the penalty of five hundred pounds.

[Section XXV.] (Section XXXI, P. L.) And be it further enacted by the authority aforesaid, That the county commissioners and assessors, and each of the township, ward, district and assistant assessors, shall each of them have and receive forty-five shillings per day, for each day that they shall bona fide be employed in the several duties required of them by this act; and that the several collectors employed for the due execution of this act, shall be allowed six pence in the pound for every pound by him so collected.

[Section XXXII, P. L.) And that the said commissioners be, and they hereby are empowered to employ a suitable clerk for transacting the business required of such clerk by this act, who is to be paid for his services out of the taxes to be raised by virtue of this act.

Passed April 3, 1779. See the Acts of Assembly passed October 10, 1779, Chapter 866; November 25, 1779, Chapter 868; March 18, 1780, Chapter 900; May 30, 1780, Chapter 909; June 1, 1780, Chapter 912; December 19, 1780, Chapter 921.