

## CHAPTER DCCCLXVI.

AN ACT FOR RAISING THE ADDITIONAL SUM OF FIVE MILLIONS SEVEN HUNDRED THOUSAND DOLLARS FOR THE CURRENT YEAR ONE THOUSAND SEVEN HUNDRED AND SEVENTY-NINE.

(Section I, P. L.) Whereas Congress by their resolution dated the twenty-first day of May last, have required in addition to the sums heretofore by them required, that the further sum of forty-five millions of dollars should be raised within these United States, and paid into the continental treasury on or before the first day of January next, and have assigned the sum of five millions seven hundred thousand dollars thereof as the quota of this state:

(Section II, P. L.) And whereas it is the desire of the representatives of the freemen of this state to comply with the said resolution of Congress:

[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 said sum of five millions seven hundred thousand dollars shall be raised, levied, collected and paid within the current year, over and above the sum of four millions of dollars required to be raised by an act, entitled "An act for raising the supplies for the year one thousand seven hundred and seventy-nine,"<sup>1</sup> and shall be raised, assessed and taxed in the city of Philadelphia and the several counties of this state according to the method and proportions following, That is to say, for the city [and county] of Philadelphia the sum of seven hundred and nine thousand and seventy-five pounds nine shillings and seven pence; for the county of Bucks the sum of one hundred and forty thousand two hundred and forty-eight pounds seven shillings and six pence; for the county of Chester the sum of two hundred and twenty-five thousand one hundred and thirty-three pounds fourteen shillings; for the county of Lancaster the sum of three hundred and four thousand six hundred and ninety-three pounds, and three pence; for the county of North-

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<sup>1</sup> Passed April 3, 1779, Chapter 840.

ampton the sum of eighty-eight thousand two hundred and eighteen pounds ten shillings and one penny; for the county of Berks the sum of one hundred and fifty-three thousand two hundred and forty-five pounds seven shillings and eight pence; for the county of York the sum of one hundred and sixty-nine thousand seven hundred and fifty-four pounds twelve shillings and two pence; for the county of Cumberland the sum of one hundred and fifty-nine thousand five hundred and fifty-five pounds two shillings and six pence; for the county of Bedford the sum of forty-eight thousand three hundred and sixty-three pounds eight shillings and seven pence; for the county of Northumberland the sum of eighty-two thousand two hundred and forty pounds sixteen shillings and five pence; and for the county of Westmoreland the sum of fifty-nine thousand seven hundred and forty-three pounds two shillings and six pence.

[Section II.] (Section IV, P. L.) And be it enacted by the authority aforesaid, That the commissioners and assessors of the city and county of Philadelphia and of every county in this State, shall meet together on or before the second day of November next, at the usual place of meeting, and shall then and there issue their warrants under their hands and seals, to the township, ward or district assessors of each township, ward or district within their respective counties, requiring him, the said township assessor, to make a fair return in writing, on a certain day to be by them appointed, of the names and surnames of all the taxable inhabitants and single freemen within their respective townships, wards or districts, together with a fair and true return of all the estates, real and personal, and in what county situated, made taxable by this act, and to whom such estates respectively belong. And to enable the commissioners and county assessors to do the strictest justice in quoting the several townships, wards and districts, within the city and each county of this state, the said assessors are hereby empowered and required to administer to each taxable within their respective township, ward or district, an oath or affirmation in the following words:

(Section V, P. L.) I, A. B. do swear or (solemnly, sincerely and truly declare and affirm), that the return which I have

made is a just and true return of all my taxable property real and personal, and in what county situate; and that the sum of money by me now returned is all the ready money which I have in my hands or possession, or which any person, or persons has in his or her hands or possession for me, to the best of my knowledge and belief; and that I have not directly or indirectly parted with or disposed of any ready money or other property, on any condition expressed or implied to have the same returned to me, with intention to avoid paying the tax thereupon."

And if any person or persons shall refuse or neglect to give in a return as aforesaid, every such person or persons so refusing or neglecting shall for every such offense forfeit and pay a sum equal to the tax at which such persons shall be rated by this act, to be levied and collected by the collector of the proper township by virtue of a special warrant, which the commissioners of the city and proper county are hereby empowered and required to grant, and shall be paid into the treasury of this commonwealth.

[Section III.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That if any person shall neglect to make returns upon oath as aforesaid of all and every tract or parcel of land he or she shall possess within this state, to the township assessor of the place where such person shall dwell or reside 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 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; and if any such tract or parcel of land so returned shall be situated out of the city or [county] where such person and township assessor shall dwell, then the commissioners of such city or county, or some one of them, shall, as soon as conveniently may be, transmit a copy of such return to the commissioners of the county where such land shall lie.

[Section IV.] (Section VII, P. L.) And be it enacted by the authority aforesaid, That the commissioners of the respective counties shall have power to appoint township assessors, in case of removal by death, disability, refusal or neglect, or where the townships neglect to elect.

[Section V.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That when the commissioners and county assessors shall receive the returns of the township, ward or district assessors, as before directed, they the said commissioners and county assessors shall forthwith proceed to quota their several townships, wards and district in the city of Philadelphia and several counties in proportion to the quantity and quality of the property returned as aforesaid.

[Section VI.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That the commissioners of the city of Philadelphia and several counties, shall within six days after quoting the townships, wards and districts as aforesaid, furnish the assistant assessor of each township, ward or district, with a true and fair transcript of the quota or sum of money justly chargeable upon such township to which such assistant assessor doth belong.

[Section VII.] (Section X, P. L.) And be it further enacted by the authority aforesaid, That the township, ward or district assessor of each township, ward or district within this state, with the assistance of two freeholders of the proper township, ward or district appointed by the commissioners and county assessors of the city and proper county, for that purpose, shall, within three days after the said assessor shall be come possessed of the quota or sum of money so assessed, levy and assess the same equally and impartially on all and every person, and on all the estates, real and personal, within their township and made taxable by this act.

[Section VIII.] (Section XI, P. L.) And be it further enacted by the authority aforesaid, That the following enumerated articles shall be and are hereby made taxable, and no other, viz.: the time of servitude of all bound servants above the age of fourteen years; all negro and mulatto slaves above the age of twelve years, all horses and mares above three years old; all horned cattle above three years old; ready money in hand, plate, pleasureable carriages, and all lands held by deed, warrant, location or improvement, houses and lots of ground, all grist-mills, saw-mills, fulling-mills, stilling-mills, hemp-mills, oil-mills, snuff-mills and paper-mills; all forges, furnaces, bloom-aries, distillaries, sugar houses, breweries, tan-yards, tanned

leather, ferries, and all wares and merchandise, and all professions, trades and occupations.

[Section IX.] (Section XII, P. L.) And be it further enacted by the authority aforesaid, That all and every the enumerated articles aforesaid shall be valued at and for so much as they would, bona fide sell for or are worth (ready money in hand excepted) and such a rate or rates levied and assessed thereon as will amount to the sum of money quoted upon the city of Philadelphia and the several counties, townships, wards and districts within this state.

[Section X.] (Section XIII, P. L.) And be it further enacted by the authority aforesaid, That each single freeman not otherwise taxed by this act, who is of the age of twenty-one years and upwards, and has been out of his apprenticeship six months, shall pay a sum not exceeding thirty pounds, nor under five pounds; and that all trades, professions and occupations (ministers of the gospel of all denominations, and schoolmasters only excepted), shall be rated according to the discretion of the commissioners and assessors of the proper county, having due regard to the profits arising from them.

[Section XI.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That all ready money shall be liable to and pay three pence in the pound; and the sums arising from the tax upon money shall not be considered as part or included in the several quotas, but shall be considered as a separate fund for supplying deficiencies, if any be or may happen; anything in this act contained to the contrary in anywise notwithstanding, and shall be paid into the public treasury, to be hereafter disposed of by some future assembly.

[Section XII.] (Section XV, P. L.) And be it further enacted, That the state treasurer shall have for his trouble in receiving and paying the same, the sum of seven shillings and six pence for every hundred pounds; and the county treasurers shall have fifteen shillings for every hundred pounds and the said two freeholders in each township, ward or district in the state, shall have for their trouble and expense in performing the duties of this act required, the sum of sixteen dollars per day, and no more.

[Section XIII.] (Section XVI, P. L.) And be it further enacted by the authority aforesaid, That the commissioners and county assessors within the city and several counties in this state, and the assessors of the several townships, wards and districts of the city and several counties, shall have for their time and expense in performing the duties required of them by this act, as follows, viz.: the commissioners the sum of twenty dollars, the county assessors the sum of twenty dollars, the township assessors the sum of sixteen dollars per day and no more. And the collector of each township, ward or district, shall have for his trouble and expense in collecting the monies to be raised by virtue of this act, the sum of six pence for every pound.

(Section XVII, P. L.) And whereas sundry persons had let their houses and lands on long leases which are not yet expired, and have reserved rent thereon payable in current money, which by reason of the depreciation thereof are not in many cases sufficient to pay the taxes laid on the demised premises:

For remedy whereof:

[Section XIV.] (Section XVIII, P. L.) Be it enacted by the authority aforesaid, That in all cases where leases have been made of any lands or tenements before the first day of January, in the year of our Lord one thousand seven hundred and seventy-seven, which are not yet expired, and when the rent is payable in a sum of money, the tenant shall over and above the rent in the said lease reserved pay all public taxes which the leased premises shall be liable to pay during the continuance of such lease.

[Section XV.] (Section XIX, P. L.) And be it further enacted by the authority aforesaid, That the act for raising the supplies for the year one thousand seven hundred and seventy-nine, and every article, clause, matter and thing therein, except what is herein altered or supplied, shall be and is hereby declared [to be] and continue in full force and virtue, till all and every the sum and sums of money hereby imposed, shall be raised, levied, collected and paid.

Passed October 10, 1779. See the note to the Act of Assembly passed April 3, 1779, Chapter 840.