Act

for raising and granting to His Majesty the sum of one thousand one hundred and sixty pounds fifteen shillings, and applying the sum of one hundred and nineteen pounds seven shillings and five pence half penny, being the surplus of the last year's Tax remaining in the hands of the Treasurer, and the further sum of ninety three pounds nine shillings and two pence half penny, being assessed due from the several Collectors to be paid in to the said Treasurer, amounting together to the sum of one thousand three hundred and seventy three pounds eleven shillings and seven pence sterling, to defray the charges of holding the Courts of Oyer and Terminer, and some other business of government.

Read

First Time 1st May
Second Time 7th
Third Time 20th
1761.

and passed the Common
House of Assembly.

No. Bursington Esq.

Upper House

First Time 21st May
Second Time 23rd
Third Time 1st June
1761.

and Passed.

Chas. Watson, Esq.

4th June 1761.
An Act

for raising and granting to His Majesty the sum of One thousand one hundred and sixty pounds fifteen shillings and applying the sum of One hundred and nineteen pounds seven shillings and four pence halfpenny being the surplus of the last year’s Tax remaining in the hands of the Treasurer and the further sum of Ninety three pounds nine shillings and two pence halfpenny being a remainder due from the several Collectors to be paid into the said Treasurer, amounting together to the sum of One thousand three hundred and seven pounds and seventeen shillings and seven pence. Stating to repay the charges of holding the Courts of Oyer and Terminer and some other expenses of Government.

Whereas it is necessary to raise a sufficient sum to defray the charges of Government for the current year, We His Majesty’s most faithful and loyal Subjects, the Commons House of Assembly of this Province do hereby cheerfully give and grant to His most Sacred Majesty, the sum of One thousand one hundred and seventy pounds fifteen shillings and seventeen pence to be raised levied and applied in manner and to the use intended and specified in this Act hereafter specified and appointed. We therefore humbly pray your most Sacred Majesty that it may be enacted. And be enacted by the Honourable James Wright, Esquire, Lieutenant-Governor and Commander in chief in and over the Province of Georgia and with the advice and consent of the Honourable Council and Commons House of Assembly of the said Province in General Assembly met, and by the Authority of the same,

That the sum of One thousand one hundred and sixty pounds fifteen shillings be imposed and levied on the several Inhabitants and those interested in this Province which with the sum of One hundred and thirteen pounds seven shillings and four pence halfpenny being the surplus of the last year’s Tax remaining in
Be it further enacted by the authority aforesaid that all persons whatsoever either in their own right or in the right of any other person or persons who are liable to pay Tax by virtue of this Act shall on or before the second Tuesday in July next ensuing the date hereof render a particular account in writing upon oath or affirmation of everything they are possessed of that is liable to pay any Tax by virtue of this Act and in what parish any lands or slaves are to the collectors of the parish to whom such owner shall direct, and to the best of his knowledge and knowledge which being entered in the book last, they shall write at such time and place as the collector or any of them shall appoint, of which they shall give twenty days notice in two or more public places of their respective parishes or districts so that the said returns be made and come on or before the first Tuesday in July next, which oath or affirmation shall be in the words following: Vi, I do solemnly swear or affirm, that the above may be that the account which I have given in is a just and true account of all the lands, slaves, goods, and personal goods and chattels in my own right or in the right of any other person or persons or all slaves, goods, and personal goods and chattels, that I have imported into this province brought for sale or exchanged to sell upon commission from the Twenty-seventh day of May in the year of Our Lord one thousand seven hundred and sixty to the Twenty-seventh day of May in the present year inclusive, also of all the monies let out at interest, and monies arising from annuities either in my own right or in the right of any other person in this province, so help me God. And whereas there
are given Tracts of Lands Slaves and Monies at Interest in this Province held owned and claimed by persons not resident here who pay no Tax or other Charge toward the support of the government of this Province.

Be it therefore Enacted by the Authority aforesaid that all Attorneys and Trustees to make the Oath aforesaid to the Collectors of every District for any Person or Persons living without the Territories of this Province shall make due and true Return to the Respectful Collectors for the Parish or District where such Attorneys and Trustees live or reside and that such Attorneys and Trustees shall be subject and liable to pay the Tax to become due by Virtue of this Act out of his or their proper Estate notwithstanding such Attorney or Trustee may renounce or decline acting as such before the said Tax is levied unto such Attorney shall make the Oath before the said Collector respectively that he hath renounced his power and attorneyship before the payment of the said Tax becomes due without having done it one to avoid the payment of the said Tax. Provided always that if such Attorneys shall within One year next after such Oath made again become Attorney for such a latent power or Act as such every such Attorney shall be liable to pay the said Tax as herein before directed any thing herein contained to the Contrary notwithstanding and for levying whereof the same Remedy shall be and is hereby given as for levying the Tax to become due by Virtue of this Act on the proper Estate of such Attorney and Trustee and the Collectors of the several Parishes respectively where any Lands be which are held or owned by any Person or Persons not resident in this Province and the Collectors are hereby Authorized and empowered directed and required to sell and dispose of any
Timber Lightwood or any Wood thereon standing, growing or being so the amount and Value of the Tax such Lands are liable to pay by virtue of this Act or to sell or farm all or any part or parcel of such Land without impeachment of waste to any person or Persons whatsoever for any Time or Term not exceeding seven Years until the rents arising thereby to pay the said Tax and the said Taxes to be imposed on such Lands during the said Term at the Election of such Collector until any Person shall tender or pay the Tax Money for such Lands before such Leases shall be made and all and every Sale of such Lightwood or other Wood and Lease of such Lands as aforesaid shall be and are hereby declared good and Valid to all Intents and Purposes whatsoever any Law Statutes Usage or Custom to the contrary herein in anywise notwithstanding.

And be it also Enacted that in every Case any Tract or Tracts of Land shall be found by the Collector to belong to any Person or Persons living in the Province whose Property is comprised or included in such Tract or Tracts of Land such Collector shall be and they are hereby authorized and required to cause the said Land to be sold by and for payment of the same and the whole to be apaid to the said person or Persons as aforesaid without any delay or hindrance whatsoever and if any person or Person or Persons living or residing within the Province and for such to publish and give Notice of such Sale and Agreement in two or more Public Places in the Parish where such Land shall lie and at the Watch House or Courthouse in Savannah and in case such Sum or Sums of Money with which such land shall be so charged as aforesaid and the lawful Interest thereof from the Time of Agreement made shall not be paid to the Collector or Treasurer or Receiver within two years next after
Notice shall have been given as aforesaid, that then such lands as shall be sold by the Treasurer for the payment of such Tax and Interest, the Overplus (if any there be) shall be paid to the Acre at Law; any Law, Statute, Usage or custom to the contrary, thereof notwithstanding.

And be it also enacted by the Authority aforesaid, That the several Persons herein after named shall be and they are hereby appointed Collectors for the several Parishes herein after mentioned, respectively, viz. For the Town of Savannah and Parish of Christ Church, David Montaigut, Philip Delegal and Thomas Vincent. Esquire, For the Town of Chatham and Parish of Saint Matthew. John Hose Esquire, and John Gaspier Weirch, For the District of Hallifax and Parish of Saint George, James Newmarch and David Emanuel Esquire, For the Town of Augusta and Parish of Saint Paul, William Franck and James Jackson, For the Town of Hardwick and Parish of Saint Philip, James Maxwell Esquire, and John Davio Junior, For the Town of Dunbar and Parish of Saint John, William Swinton, Daniel Bonnem and Edward Way, For the Parish of Saint Andrew, George McTillough, Angus Clark and William Mcvay, For the Town of Frederick and Parish of Saint James, Alexander Macbeth, Esquire, and Benjamin Wilson. And they are hereby empowered and required to value and sell to the best of their Knowledge agreeable to the Directions of this Act, all and singular the Lots with the improvements thereon in the several Parishes for which they are respectively appointed, Provided always that any person or persons holding or enjoying any such Lots or Lots and Buildings...
thereof shall have occasion to believe that he she or they are overrated in such lots, lots or buildings shall have liberty to swear off so much as he she or they shall think themselves overrated by the said collectors, and the said Collectors are hereby empowered to administer an oath and to allow of an abatement, for that purpose.

And be it also enacted by the Authority of the said that all persons whatsoever who are liable to pay the same by virtue of this act shall pay in their taxes to the several persons hereby appointed and authorized to receive the same on or before the second Tuesday in August ensuing or within ten days after, and the Collectors shall give receipts.

Collectors empowered to prosecute against all such persons or persons who shall refuse or neglect to pay their respective taxes, and herein directed which Executions shall be in the form following.

To the Collector of the General Tax for the Parish or District of , Constable of the said Parish, or to the Proved Marshal of this Province or to his lawful deputy. Whereas, it hath been duly ascertained by the subscribers to be aCollector of the Tax for the Parish or District of , for his or their sake, for asaying the changes of the present year, which he she or they hath or have neglected to pay, these are therefore in this majesty name and strictly to charge and command you to levy by Distreps and sales of the goods and chattels of the said , together with the changes thereon, and in case the said , shall refuse to produce goods or Chattels sufficient to levy the said Distreps and the changes thereon, that then you may take the Body of the said , and convey to the common goal in Savannah, commanding you the Warden of the said goal, to detain the Body of the said , in your
Custody until shall pay the sum of together with the charges of keeping and detaining him other as aforesaid and for so doing this shall be your sufficient Warrant, Given under Our Hand and Seal this Day of in the year of Our Lord One thousand seven hundred and eighty one, And the Provost Marshal shall detain such person in the goal aforesaid without bail or main prize until the Debt and Charges aforesaid shall be satisfied And the Constable and Constables to whom such Execution shall be directed shall take from the Defaulter the

Two Shillings

For serving every Execution on Shilling

For every Pound to be levied as aforesaid One Shilling and for every Mile to be computed from the Dwelling House of the Constable to the Dwelling House of the Defaultor Two pence Sterling and no more or any other Fee or Fees whatsoever, And the Collector or Collectors for every such Execution they shall issue shall have from such Defaultor One Shilling and Six pence Sterling

And be it further enacted by the Authority aforesaid that in case any person whatsoever shall neglect or refuse to give in any Account upon Oath and subscribe the Joyned as aforesaid the she or they shall be liable to pay a fine of Forty Shillings, Sterling for such Neglect or Refusal to be levied as shall be hereafter directed, And the said fine shall be to the use of His Majesty for the support of this Government and shall be paid by the Collector or Collectors levying the same into the Hands of the Treasurer under the Penalty of Double the sum so levied and not paid to the Treasurer upon due proof thereof, One half to the person who will sue for the same and the other half to be paid into the Treasury as

Collectors refusing or neglecting aforesaid And the collector or Collectors respectively to levy the same shall be

Tax of such Defaulter
be subject and liable to pay the Tax of such Defaulter or defaulters if the same should not be paid in manner hereafter directed And upon due proof thereof the same shall within Twelve months from the passing of this Act be recoverable from such Collector or Collectors by His Majesty’s Attorney General who is hereby empowered and directed to sue for the same and upon Recovery thereof And the lawful charges to pay the same into the hands of the Treasurer for the Public Services directed by this Act

And be it further Enacted that if any person or persons whatsoever shall neglect to give in his or her or their Return as aforesaid they shall be liable to the fine of forty shillings, which is to be levied as a foresaid and be assessed by the Collectors at Double the Rate they may think them or them liable to pay Provided always that he she or they so assessed may have the liberty to swear of any part of such assessment as he she or they are not otherwise subject to pay by Virtue of this Act

And be it further Enacted that the Collectors shall or before the second Tax pay to the Treasurer on every next close their Accounts and deliver the same with the Tax list and likewise a List of all Defaulter and an Account of the same as held by Abductees or friends In a bill or this province that they have paid in the same parish to the Treasurer for the time being upon Oath and pay him all such monies as shall by them be respectively received in pursuance of the Direction of this Act with a Deduction of such Commission only as shall hereafter be directed which Oath shall be taken before any Justice of the Peace or said Treasurer who is hereby empowered and required to examine the same in the words following viz I have solemnly declare in the presence of Almighty God that the Account of the Oftermont and Collection of the public Tax in the Parish of done by me is just and true and that I have faithfully put this present
Act in execution, and that the list of the lands where no goods and chattels can be found upon is a just and true return to the best of my knowledge, so help me God. And the said Collectors shall also sign the said list as directed for other persons giving in an account to them and give in at the same time to the Treasurer an account of all such things as they are liable to pay for either in their own behalf or the behalf of any other person by virtue of this Act, and pay the same upon oath in manner before directed for persons giving in to the several Collectors.

And be it further enacted by the Authority aforesaid that all deeds of gift, assignments, mortgage, sales, or assignments of land, tenements, goods, and chattels of any person whatsoever made with an intent to avoid paying the tax are hereby declared and declared to be fraudulent, null, and void to all intents and purposes whatsoever.

And be it further enacted by the Authority aforesaid that the Collectors or Collectors herein named and appointed who shall neglect or refuse to do and perform the several matters hereby directed and required of them, respectively, to be done, within the time prescribed by this Act for every such matter, neglect or refusal or undue performance of the several matters hereby imposed upon them shall forfeit double the Damage the public may sustain by such a Default, with costs of suit that shall be found upon the Trial of every such Neglect or Refusal or undue performance of this Act as aforesaid, and the Treasurer shall and is hereby empowered and Directed to make out a list of all Defaulters that come to his knowledge and of such Collectors or Collectors that make Default in giving in and paying the several Collections to him in manner as directed in this Act and shall within Twenty Days after the Time is fully elapsed deliver the said list to His Majesty's Attorney General who is hereby empowered and directed without Delay.
To enter an action against every such Defaultor or Defaultors as aforesaid in the sum of Two hundred pounds Sterling to the Intent that the said
Damages and costs as before directed may be recovered and paid into the hands of the Treasurer to be applied by him toward as paying the Public Debt in Manner as is hereafter directed.

And be it further Enacted

by the Authority aforesaid that the Treasurer or
resumner of the Majorate or either of them who shall refuse or Neglect to do and perform the several Matters hereby required of them to become respectively within the Time prescribed by this Act for every such Neglect or Refusal shall forfeit the sum of Ten pounds Sterling to be recovered for and to the use of the Majesty toward the support of this Government.

And Whereas many

fraudulent persons import Goods and Merchandize into this province for sale and pay no Tax toward the support of this Government.

Be it therefore Enacted by

the Authority aforesaid that every Master or a Defec
other Persons whatsoever that shall refuse or neglect to
upon Oath to the said Comptroller the amount of the Prime cost of all such Goods which they hath or import or shall on Oath to the said Comptroller the amount of the prime cost of all such Goods which they hath or import or shall be administrated every Master of a Defec or other Person not residing in this Province importing Goods for sale the following

Oath, I do solemnly swear or affirm that the
account now deliver is just and true account of the
prime cost of all the Goods which I have imported for sale on my own account or on the account of any other Person or persons whatsoever and that I have not made any Fraudulent
Assignment of any part of the goods by me, imported to any person or persons with the intent to avoid paying of the Tax on Foreign Trade, or help one self. A copy of which Account certified by the Comptroller is to be delivered to the Treasurer, and sealed to be given for payment of the Tax within two days after the same was made.

Persons trading to make oath to pay the duties or a sworn affidavit may be required by the Comptroller to be given, or by the Comptroller at public auction, with the money so arising to be paid, one-half to the Treasurer and the other one-half to the informer. And whereas the payment of the public Tax has been evaded by some persons that held lands in the Province of South Carolina by removing their slaves from this province at the time of collecting the Tax for remedy whereof.
Be it further enacted by the authority aforesaid, that any collector having appointed who of his own knowledge or by information discovers any person or persons holding lands or owning slaves employed therein in the province of South Carolina, upon receiving an account of his or their lands or slaves shall tender to such person or persons the following oath, viz. 'That I do solemnly swear or affirm that the number of slaves now queen in a just and true account of all the slaves usually employ in this province, such only excepted as I pay tax for in the province of South Carolina.'

And be it further enacted by the authority aforesaid, that the Treasurer for the time being shall issue the money by order of the Governor in Council in the following manner:

For defraying the expenses of holding the courts of Oyer and Denier memo from the twentieth day of September one thousand seven hundred and sixty, and sixty to the twentieth day of September one thousand seven hundred and ninety, as follows: That to the Attorney General for two courts a sum not exceeding twenty pounds; to the Clerk of the Crown for two courts of Oyer and Denier Memo, Ten pounds; to the Procure Marshal for summoning jurors, serving reat of election, and attending courts of Oyer and Denier Memo and publishing proclamations, a sum not exceeding Ten pounds; to the County Treasurer, a sum not exceeding Ten pounds; to the Register of the Grants, a sum not exceeding ten pounds. For defraying the expense of the General Assembly, as follows: To the Clerk of the Upper House of Assembly, Thirty pounds;
To the messenger and Door Keeper of Dills Twenty five pounds. To the Clerk of the Commons House Dills Twenty five pounds. Incidental Business of the General Assembly a sum not exceeding Forty pounds. To the messenger and Door Keeper to the Lower Dills Twenty five pounds. For printing the Laws Twenty pounds. To Thomas Mannington Enquire his account for last year not paid Eighty one pounds, and six pence. For Books for the use of the General Assembly Twenty pounds. To Mississara Johnson and Wyllys Account four pounds sixteen shillings and ten pence. To James Lives Account for Chaise for the Assembly seven pounds seven shillings. For five and a quarter for Dills five pounds. For Contingent Houses as follows that is to say For Negroes that may be apprehended and Executed a sum not exceeding Forty pounds. For apprehending other Offenders a sum not exceeding Twenty pounds. For Express and other Contingent services a sum not exceeding sixty pounds. To the Publick Company Twenty pounds. For Cleaning, and repairing seven hundred Stand of Arms Twenty one pounds. That a sum not exceeding Ten pounds be allowed His Honor the Governor for Corn already distributed amongst the Indians.

Mr. Clarke for Quartermaster for Captain Goldsmith at Seven shillings for which a sum not exceeding Nine pounds two shillings. For Wood, Candles, pepper, salt and Vinegar for Thirty two men going to Spen Savannah for six months at Six Shillings per week a sum not exceeding seven pounds sixteen shillings. The first man may be found for Coffee for a prisoner that died in Goal One pound. Mississara Gordon and Elliot's Account One pound sixteen shillings and Eleven pence.

Half pence for Edward Raymond's Account for
Provision for sick and wounded six pounds six shillings and two pence. For taking part of the certificates for eleven hundred pounds issued by Value of an Act intitled An Act for raising and
Granting to His Majesty the sum of one thousand one hundred and twenty pounds for helping the Town of Savannah, and the Out works in the several Parishes of this Province in a better state of Defence: Two hundred and Twenty pounds for the Annual to Henry Ellis Esquire on five acres of a House for the Governor's present
To say in that case made and provided Fifty pounds.
To Joseph Wright for his Service in the Indian Nation in the Time of Imminent Danger: One hundred and five pounds. For repairing of the Court House and the King's Room adjoining the sum of twenty pounds. For a Warrant of each of the last General Assembly for Compleating the Dock House Round Savannah: One hundred and thirty pounds. To the Secretary for Bays of Acts fixing deals to them a sum not exceeding Twenty five pounds.
To the Secretary for other fees paid by him for the fines done in that Office: a sum not exceeding Twenty five pounds.
To David Douglas Esquire Colonel of the Militia for Provision intimated for Substituting the Militia at and about Augusta by virtue of the Militia Law when an
Ranging Duty: Eighty two pounds ten shillings.
Collectors Commissions at two and a half per cent.
Treasurers Commissions at five per cent. And the
Treasurer to lay his accounts before the Assembly to be inspected when thereunto required of all Monies received or paid by him as herein before directed.

And be it further enacted by the Authority aforesaid that this Act shall continue
and be in force for one year next after the passing
the same and no longer.

By Order of the upper-House
James Habershon

By Order of the Commons
House of Assembly,
Gregg Elliott Speaker

In the Council Chamber,
this nineteen day of June,
1761. Signed to
Mr. Wells.