

Provincial, Continental and Federal Revenues of Lancaster County, Pennsylvania.

(By C. H. MARTIN)

The first reference found to Provincial taxes after the formation of Lancaster Co. in 1729, in which the county figured conspicuously, was in 1736 at which time many Palatines had settled west of the Susquehanna in what is now York Co., under Pa. titles, but in order to avoid payment of the taxes imposed by the Province, accepted titles from Maryland, but thinking this might later prejudice their interests they formally renounced their allegiance to Md. and sought protection from Pa. This irritated the Md. authorities and the sheriff of Baltimore Co. and 300 men marched to eject the Palatines from their possessions. Sheriff Sam. Smith of Lancaster Co. got a posse to protect them and induced the Md. party to return. Later Thos. Cresap desired to drive them out and divide their lands, promising 200 acres to each one of his party. This affair resulted in the killing of one, Knowles, who resisted them. Cresap was wounded, made prisoner and jailed. The matter was then presented to the King for settlement. (Mombert p. 142.)

As early as 1732 some trouble was had at one Lowe's plantation across the Susquehanna. As evidence to what extent settlements had already been made in that section and year I might quote the following from Vol. 3. Col. Rec. "Lowe's house was within the boundaries of Penna. About 400 people lived more south than Lowe's house who paid taxes in Lancaster Co., and had always acknowledged themselves inhabitants of Penna." These matters however refer to taxes for local purposes, none of which accrued to the benefit of the king and I will not make more than an introductory reference to the same.

The following quotation is taken from the Chronic Ephratense:

Die jahre 1751 und 1752 sind so fruchtbar an weizen und andern Fruechten gewesen, dasz die Menschen in ihrer leichtsinnigkeit aus muthwillen haben gesucht, deisen vorrath zu verschwenden: dann sie haben mit dem edlen weizen, von welchem viele arme haetten leben koennen, die schweine gemaestet, welche sie hernach in ihrer wohlust verzehret haben Danaben hat man allenthalben Brenn-kessel angeschafft, und aus diesem Segen starke getraenke gebrannt, welches grosse un ordnung hat verursachets.

Translation.

The year 1751 and 1752 were so productive in wheat and other fruit that people in their thoughtlessness tried, out of mere wantonness to waste this supply, for they fattened their pigs, which in their luxury they afterwards ate, with this precious wheat, on which many poor might have lived. Moreover distilling vessels were everywhere purchased and strong drinks distilled out of this blessed gift, which created great disorder.

From this it will be seen that the years 1751 and 1752 were fruitful in wheat and other grains in Lancaster County and that much of this great blessing was turned into strong drink which gave rise to much disorder.

Distilleries were erected everywhere. I make note of this to show at what early date distillation of whisky, which in later years required the registration of the stills and was the source of a great amount of Provincial and Federal Revenues, began in Lancaster County.

Mombert, in his history of Lancaster County, states that the friendly relations between England and the Colonies would doubtless have continued had the former not seen fit to pursue a new policy towards the latter with respect to revenue taxation (p. 196). He states the first Act of Parliament aiming at drawing a revenue from the Colonies was passed Sept. 29, 1764. Prior to this date the Colonies taxed themselves. The preamble of this Act read—Whereas it is just and necessary that a Revenue be raised in America for defraying the expenses of defending, protecting and securing the same. We the Commons etc.—This Act imposed a duty on Clayed sugar, indigo, coffee, etc., being the produce of a colony not under the dominion of His Majesty.

This statement of Mombert that the first Act to tax the Colonies was passed Sept. 29, 1764, does not appear to be correct as will be seen from the following notice referring to an Act passed eight years earlier—

(Notice)

An Act passed in 1756 and since continued, for striking the sum of 30,000 pounds in bills of credit and giving the same to the King's use and providing a fund to sink the bills so to be emitted, by laying an excise upon wine, rum, brandy and other spirits—it is enacted that there shall be throughout this Province raised, levied, collected and paid for all wine, brandy and other spirits sold, drawn or bartered by any person or persons by any quantity under 70 gals. and for all wine sold, drawn or bartered under quantity of one hogshead and to be delivered at one time and to one person, at the rate or sum of 4d. per gal., 15 percent allowed for leakage and wastage and that every retailer of all or any of the said liquors, before he shall draw, sell or barter any of the said liquors, shall enter his or her name and place of abode with the Collector of the respective counties, or their deputies and shall take or have from said Collector or Deputy a permit for drawing or selling such liquors. Penalties will be enforced for non-compliance.

(Signed) John Stretch, Collector.

(Pa. Chron. Jan. 29, 1770)

Philadelphia.

I have been unable to determine whether Collector Stretch personally supervised these matters in Lancaster Co. or through a Deputy, and through a Deputy, have been unable to determine who he was. None of the historians of Lancaster County make any reference to this Act and for this reason I have quoted Collector Stretch's notice in full.

In the year 1765 the famous Stamp Act was passed, and repeated in May, 1766. In 1767 a bill passed Parliament imposing duties on tea, glass, paper, etc., imported into the Colonies from Great Britain. Associations were formed to prevent the importation of British goods. By 1770 all these Acts were repealed excepting 3d. a pound on tea. This resulted in the Boston Tea Party and the closing of the Port of Boston. The following action was taken in Lancaster in view of these happenings, June 19, 1770, and since the historians of Lancaster Co. make no reference to this protest meeting I quote the proceedings in toto.

Lancaster, June 19, 1770.

We, the inhabitants of Lancaster as well as Merchants and Traders, as others, sensible of the great blessings and peculiar privileges we and the other inhabitants of this Province have enjoyed under our Charter, and desirous that we should contribute our mite to transmit the same pure to posterity, cannot sit unmoved at the attempts made to deprive us of the Liberty we and our ancestors have so highly esteemed and gloried in. The cloud that once hung over our heads, by the ever detestable Stamp Act, being dispelled by its repeal, filled us with love and gratitude for our mother country and we fondly hoped that the motive for the repeal was founded in the free spirit of Englishmen. But alas—we have reason to fear from the

late Revenue Acts passed in England, that the principles of freedom and justice had no part or share in that repeal.

The same reasons which prompted the Merchants and Traders in British America to cease from importing the goods and manufactures of Britain, when laboring under the odious Stamp Act, subsists, if possible, more strongly at present, and plainly dictates the necessity of preserving in the same noble resolutions at this juncture, of sacrificing our immediate gains or profits to the public good. We should deem ourselves unworthy of the blessings of freedom, could we tamely view our situation as calm spectators when we are threatened with the loss of freedom and property. And therefore, in support of the same, we do unanimously enter into the following Declarations and Resolutions, the whole people of this county fully concurring with us—

We do declare and profess the most sincere loyalty and affection for our lawful and rightful Sovereign King George 3rd and his most illustrious house—

And we further declare, we look on all Constitutional Acts of the British Legislature as binding on us.

But we conceive that the Acts of Parliament made to tax us, or any other of our fellow subjects in America for the purpose of raising a Revenue, to be unconstitutional and oppressive and therefore ought to use all lawful and justifiable ways and means for procuring a repeal of such unconstitutional Acts.

We apprehend it a duty we owe to the sacred shrine of freedom in this time of danger (though we inhabit no seaport town) to testify our approbation of the measures taken by the Colonies for procuring a repeal of those Acts so destructive to that glorious liberty handed down to them and us by our ancestors and which as freemen and descendents of Britons we have a right to and cannot lawfully be disfranchised of, but with our own or the consent of our legal representatives—

We sincerely and heartily approve of the conduct of the worthy patriotic inhabitants and merchants of the city of Phila. for their firm and steady adherence to their Non-Importation agreement, and fully rely on their perseverance.

And we do declare and are resolved that should any inhabitants of this borough or county, attempt to purchase and bring into the same any British goods, wares or merchandise (that cannot consistent with the Non-Importation Agreement of the Merchants of Phila. be brought into that Port) from any other port, Province or Government, we will take care to store the same, until a general importation shall be made into the port of Phila.

And we further declare and resolve, that if any person or persons among us, shall be so inimical to the freedom of America, as to purchase and bring any such goods, wares or merchandise into this borough county for sale, we shall detest and abhor him and them as traitors to the true interests of this country and never have any fellowship or correspondence with them or any of them, and will publish his or their names to the world, to remain as a lasting monument of Infamy.

Signed by the committee, by order of the inhabitants—

GEO. ROSS
GEO. ROSS
ROBT. BOYD
J. YEATES
LUD. LAUMAN
WM. HENRY

To John Cox Jr., John Gibson, Alex. Huston, Chas. Thompson, Daniel Benezet, Wm. Fisher, Geo. Roberts, Samuel Howell, Thos. Mease and others, Gentlemen and Merchants—the Commtee of Merchants of Phla.

(Pa. Chron. also Pa. Gazette.)

A meeting of the inhabitants of the borough of Lancaster was held at the Court House on Wed. June 15, 1774. At this meeting it was agreed

that to Preserve the Constituted rights of the inhabitants of America, it is incumbent on every colony to unite and use the most effectual means to procure a repeal of the late Act of Parliament against the town of Boston. At this meeting Edw. Shippen, Geo. Ross, Jasper Yeates, Matthias Slough, James Webb, Wm. Atlee, Wm. Henry, Lud Lauman, Wm. Bausman and Chas. Hall were appointed a committee to correspond with the general committee of Phila. and to forward sentiments expressed at this meeting. The Committee accordingly forwarded a letter to the committee of Phila. dated June 15, 1774 giving account of Lancaster meeting and the sentiment of the community. This letter can be found in full in Mombert's History of Lancaster Co. Later meetings were held in sympathy of Boston, notably the Committee meeting of July 2, 1774 at which Edw. Shippen was chosen chairman, and a notice was prepared for a public meeting for the citizens of Lancaster County Sat. July 9, 1774, at the Lancaster Court House. At this meeting a committee was appointed to meet committees of other counties at Phila. July 15, 1774. Subscriptions were taken for the relief of Boston brethren. On Sept. 9, 1774 the committee reported the collections of the borough of Lancaster amounted 153 pounds 15 S. and 2 d.

As a result of the action taken at the Lancaster meeting regarding non-importation of articles upon which import duty has been imposed by Britain developed the account given by several historians of Lancaster Co. but none of them refer other than to 'the Committee' making no mention when the committee was appointed nor the purpose, the account of which I gave in full as taken from an original reference. The case referred to is the information given the committee that Joshua and Robt. Lockharts of the borough of Lancaster, shopkeepers, had received a quantity of tea that had duty paid under the act of Parliament. Investigation was made of their shop and with difficulty found a chest of Bohea Tea, 349 lbs. net, which they bought from a Phila. merchant. The tea was removed from the case and markings of the case taken and the committee in Phila. notified. It developed however that this tea was part of a lot seized by the Custom House, no duty having been paid, and was purchased by Lockharts at a public sale. The Lockharts were acquitted. (Mombert p. 211).

The period from 1776 the year of the Declaration of Independence to 1789, the year of Washington's inauguration were years of unrest and instability. No central or supreme government existed neither were financial affairs in any better shape as will be seen from the following opinions expressed by Lancastrians pertaining to Continental taxes, Revenues, and the funding of the public debt.

Col. Atlee in a letter dated July 1, 1780 addressed to Wm. Henry quotes Jos. Reed's reference to the "deficiencies of Lancaster county taxes as a most serious consideration. A melancholy situation presents itself knowing that only three townships of Lancaster county paid off certain taxes while other counties which were invaded and plundered have paid off theirs." Mr. Reed was president of the Executive Council. Wm. Henry in reply to Mr. Reed explains that the whole of the First Tax for 1779 except a balance in the hands of three collectors (who are sued) is paid into my hands, and I have paid at sundry times about 163,000 pounds to the Treasurer and have orders of Congress for more than the amount of the First Tax. At the time I wrote to the State Treasurer there were but three townships who had made their first payments on the Second Tax for 1779, since which time three others have made each a small payment but there lays an order of the Treasurer in favor of Col. Blaine for 150,000 pounds in the hands of Mr. Slough, 30,000 pounds of which I have discharged. He further states I beg leave to observe that there seems to be more expected from Lancaster County than was in our power to perform. To my knowledge the Commissioners began to lay the tax by the Act published in the newspaper and as they received instructions from Council, which differed from the method they had pursued, were obliged to order the returns to be made over again. Weather set in so severe that there was no traveling till April. The taxes were laid as soon as the returns

could be got in, and the appeals were held in May and Collectors appointed.
(Signed) Wm. Henry.

On Feb. 1, 1781 the Council of Penna. fixed the rate of Continental money at \$75.00 for one dollar specie, and on May 15, 1781 ordered that after June 1st, next following, only specie or its equivalent should be received for taxes. In the years 1776 to 1789 Continental taxes were in effect and the foregoing Act of Council and following letter are striking indications of the financial conditions at this time.

Lancaster, Pa., May 26, 1781.

To Pres. Reed—

Dear Sir: It is paying me a greater compliment than my poor abilities have any claim to, to ask my opinion on the present intricate state of our affairs. I will however give it without further apology. The principal reasons why our paper money is in so little repute with the people seems to be the following—Government has not specie to circulate with the paper, nor can they at any time exchange a considerable part of it for specie. The natural basis of all paper credit is specie, and the value we put on paper is in proportion to the quantity of specie it will purchase. Therefore some method should be taken to procure at least part of the revenue in specie: this is not impracticable. Why cannot tavern licenses, marriage licenses and licenses for distilling grain be paid in specie? The petitioner has one whole year to provide the money and his private interest will stimulate him to it. It is true as the law now stands no man is obliged to take a license for distilling grain, but would it not be good policy to enact such a law and thereby oblige the owners of stills above a certain size, to have them registered in the counties where they live? This would enable the government to form an estimation of the amount of this part of the revenue, which I am persuaded they cannot at present. Under the late government the excise on spirituous liquors was said to be worth 6,000 pounds per annum. If licenses aforesaid were raised 50 percent this would bring in a handsome revenue without distressing the subjects and would be attended with good consequences to the people at large in preventing a number of dram shops being kept, which at present are a nuisance, and would be ample security to any gentleman at home or abroad for the payment of a sum of money to answer the present exigencies of government. Might not all fines and forfeitures in courts of justice be paid in specie, and the duties on foreign imports might be paid in specie, or merchandise suitable for the support of the army.

The Government have put paper into the hands of people and ought to receive it from them again in taxes, though not at a depreciated value. To prevent this the taxes ought to be laid in specie made payable in wheat at a certain value in proportion to the distance from the market or the value in paper to be ascertained by Council weekly, and, to prevent fraud in collectors etc., they ought to give printed receipts to the people and deliver in to the Commissioners of the Tax an account of all monies by them received and the time when, which would enable the Commissioners often to detect the Collectors, and the same method would be of use in collecting Militia Fines and prevent numerous abuses which have happened. Collectors of taxes and Militia monies ought to be punishable by fine or imprisonment, or both, for extorting more money from the people than the law requires, which there is every reason to believe is practised, especially among the Germans. When I wrote in favor of the Tender Law as it is called, I meant such a one as would in some degree have been adequate to the purpose, which the present is not. It is too tedious in its operation to be of any use. At present the best calculated would not answer any good purpose, therefore it ought to be repealed, for it is big with a number of evils, the money being so much depreciated. The fees of the Commissioners of the taxes, Collectors, Township assessors, Appraisers etc., should be set by the Assembly in specie value for they are all again disarranged by the depreciation. If the Tender Act is repealed Government may then receive the monies out standing for unpatented lands at specie value which they

ought, and it will not be necessary to leave these monies as a fund for the 500,000 pounds for that will depreciate to very little before it can be collected in taxes. But I have perhaps said more than enough.

I have the honor to be,

I have the honor to be,

Sir, your real friend and very humble servant, Wm. Henry.
(Mombert 290)

The foregoing letter is the most comprehensive explanation of Revenue conditions in Lancaster County at that period that has come to my attention. Mr. Henry's suggestion that Government taxes may also be paid in wheat, was carried out to some extent as certificates were given to certain people for wheat delivered for that purpose.

Congress in the Act of Dec. 16, 1782 says that by the Confederation, it has absolute discretion in determining the quantum of Revenue requisite for the national expenditure. No state can dispute the obligation to pay the sum demanded without a breach of the Confederation, and when the money comes into the Treasury, the appropriation is the exclusive province of the Federal Government. It was the intention of Congress to levy duties in the U. S. for a period of 25 years on imports. There was great variance in the laws of the various states as compared with the system planned by Congress. Five points were cited in which the Penna. laws on Revenue matters during these years differed with that planned by Congress, yet the Resolutions of Congress were not to take effect until every one of the thirteen States had enacted laws conformably to these Resolutions. (See Independent Gazette Apr. 18, 1783.)

That the Continental taxes or Revenues of Lancaster County were felt to be heavy, in addition to what I have already referred to in this respect, is shown by the lengthy petition, and remonstrance of the Freeholders and other inhabitants of Lancaster County, addressed to the public protesting the proposed division of Lancaster County and setting forth among other things—that the present state of the country at large, when the public demands occasions the levying of heavy taxes, it would be grievous to many that new assessments should be laid. This petition appeared Jan. 24th, 1784. (Supplement to Ind. Gazette Jan. 24, 1784.)

During the years 1782 to 1784 J. Swanwick of Phila. was Receiver of Continental Taxes for Penna. On Apr. 1, 1784 he filed a statement of Penna.'s quota of Continental Taxes amounting to and received as follows—

Received in March 1784	for 1782	\$14,962.00
“ “ 1784	“ 1783	5,720.00
“ June 1784	“ 1782	6,012.00
“ July 1784	“ 1782	2,733.00

While I have been unable to determine what part of these receipts were from Lancaster Co. the figures and facts are nevertheless interesting. (Pa. Gazette.)

Resolutions of Congress dated Sept. 27, 1785 showed the necessity of \$3,000,000. being paid into the Common Treasury on or before May 1, 1786 and Penna. was called upon to pay a quota of \$410,378.00. In order for Penna. to meet its quota as required by Congress proportions were assigned to the various counties. The proportion for Lancaster County was placed at 10,953 pounds 9 S. and 7 d. This included that section of Lancaster County which was erected as Dauphin Co. as the county of Dauphin was not separated from Lancaster County until this year (1785) but not as early in the year as the time this quota was laid. Lancaster County's quota was to be liquidated and apportioned by the Commissioners of the county in proportion to the assessments made in the year 1783 and was to be paid yearly for so long a time as necessary for the purposes declared and the first payment for 1785 was to be made by June 1st and the second payment by Dec. 1st of that year. (Ind. Gazette Oct. 6, 1784 & Pa. Gazette March 29, 1785.)

Following the inauguration of Washington in 1789, on advice of Alexander Hamilton Sec. of the Treasury Congress agreed to assume the debts

contracted by the States during the Revolution and to pay the National debt in full, including the Continental money, which was very greatly depreciated. To provide funds taxes were levied on Imports and the distillation of spirits, thereby putting the credit of the U. S. on a firm basis. (Barnes History.)

The Act under which this tax on whisky was levied was approved by President Washington Mar. 3, 1791. Early editions of newspapers show this bill was debated pro and con prior to passage but with its becoming law, authority was given to collect an excise on spirits distilled within the U. S. On each gallon more than 10 percent below proof according to Dicas' hydrometer the amount of tax was 9c. This portion of the Act was to become effective June 30, 1791 and was the first act levying an excise on spirits produced in the U. S. under authority of the Federal Government. In Dunlap's American Daily Advertiser of Sept. 2, 1791 appears a lengthy notice for the attention of distillers within the counties of Delaware, Chester, Lancaster, Dauphin, York, Cumberland, Franklin, Huntingdon and Mifflin, which counties comprised the 3rd Survey District of Pa.—of certain information so that parties concerned may not be ignorant of penalties in certain cases imposed by this Act of Congress. Sections of the Act are inserted so that those interested may be aware as to their requirements. In conclusion of the notice the Inspector states— In justice to the characters who are the objects of this publication, the Inspector thinks it his duty to declare, that of the many distillers he has conversed with, he has not found one unwilling to comply with the law, although few, if any, appear to understand it, for this reason, he thus publicly assures them that so long as they continue to evince the same laudable disposition, no pains shall be spared either by himself or the officers who act under his directions to enable them to carry on their business with the greatest possible convenience to themselves without prejudice to the revenues of the United States.

(Signed) Edw. Hand, Inspector of Revenue
for 3rd Survey in the Dist. of Penna.

(Dunlaps Amer. Daily Adv.)

President Washington sent a communication to the House of Representatives Oct., 1791, as to the arrangements of Survey Districts of the various states. Penna. was divided into four surveys. Lancaster with Delaware, Chester, York, Dauphin, Cumberland, Franklin, Mifflin and Huntingdon counties constituted Survey No. 3. Edw. Hand was appointed Inspector; allowance being a salary of \$450.00 and a commission of 1 percent, commission being computed upon net product of the duties on spirits distilled within jurisdiction of the officer to whom it is allowed. Officers appointed under the 18th Section of the Act of Mar. 3, 1791, were denominated Collectors of the Revenue. This communication and arrangement of the President was published by Alex. Hamilton, Sec. of the Treas. Oct. 31, 1791.

From the foregoing it will be seen that the distillers of Lancaster county were willing to comply with the Whisky tax. In Mr. Hand's notice he refers to the fact that he has not found one unwilling to comply with the law. This is quite a comparison with the attitude of the distillers of the western part of the State of Pa., some references to which trouble, so far as Lancaster County is concerned, are given later.

One signing himself "Sydney" wrote a series of articles which appear in the American Daily Advertiser in Apr. 1792, opposing the Whisky tax and finding fault with the Secretary of the Treasury in his statement in vindication of the Excise Law, stating conditions in various parts of Pennsylvania. Quoting from these articles I find the following of interest to Lancaster—"In old counties contiguous to the Susquehanna, storekeepers generally purchased whisky from 1s 10d to 2s 4d per gal., delivered by the owner at the store and not paid till the money could be made of it, and, even then part payable in goods. Some distillers claiming that in some parts of Pennsylvania they did not annually receive as much per gallon on

the quantity distilled as the 9c. per gallon tax thereon.' These later conditions existed mostly in western Pennsylvania. Lancaster county however, being one of the counties 'contiguous' to the Susquehanna was one in which the first named conditions and prices prevailed. The writer of these articles traveled from Philadelphia to Pittsburg and reported conditions of the trouble brought about by the imposition of the excise tax, as he found them along the route.

Great opposition arose especially in Western Penna., to the tax on whisky resulting in an insurrection. The following is taken from the diary of one citizen William Michael of Lancaster who volunteered to help quell the insurrection which rose after the revenue tax had been placed on whisky and I have made as a part of this paper, his diary entries, jotted down until the company left the borders of Lancaster County.

"In 1794 an insurrection broke out in the western counties of the state, an open resistance against the excise laws. Gen. Washington called on the eastern counties for to furnish a certain quota of militia. The spirit of volunteering became prevalent in Lancaster, a great spirit existed and a great number volunteered for the defense of the laws. I joined them and on the first of Oct. 1794 marched to the westward." In another entry appears the following—"In accordance with the call of the President for volunteers, numbers of the most respectable characters turned out voluntarily, to the number of 44 from this town, to defend the Republican Constitution. After being handsomely equipped and in uniform on Oct. 1, 1794 our company marched from this town (Lancaster) on our way to the westward. It was a truly melancholy time in town upon the occasion as at that time we expected to have a dangerous enemy to contend with. We left Lancaster about 9 o'clock in the morning, the air cold, and traveled to a small town called Maytown about 15 miles. In the evening it began to rain but by morning it cleared up again. This was the first time I lay upon the floor, wrapped in my blanket, however I slept well and was very hearty in the morning. Oct. 2—left Maytown and proceeded to Falmouth and from thence to Middletown." It might be interesting to make mention of the fact that this company met President Washington at Harrisburg and he accompanied the troops as far as Carlisle at which place all the troops congregated there marched in review before the President. I have not been able to ascertain who the other volunteers were that made up the Lancaster company of 44 men but another Lancastrian who served in the Whisky Insurrection was Gen. H. Miller. He served in the capacity of Quarter-master. Later he was a supervisor of Revenue for Penna. of which I shall make mention later. (Rupp 298).

President Washington's proclamation above referred to was issued Aug 7, 1794, citing conditions existing in Western Penna. and calling out the militia. Gov. Mifflin of Penna. issued a proclamation the same day, citing certain breaches committed in Western Penna. and declaring that whatever requisitions the President of the U. S. shall make, or what duty he shall impose for executing the laws of the U. S. will on his part, be promptly undertaken and faithfully discharged. Pres. Washington accordingly requisitioned 5,200 non-commissioned officers and privates, and due proportion of commissioned officers, from Penna. The quota of Lancaster County was 568 men, 60 of which were cavalry and 30 artillerymen. (Dunlop & Crawford Weekly Adv. Aug. 11 & Sept. 2, 1794.) Lancaster County's quota exceeded the quota of every county in Penna. even Philadelphia. This constituted the First Brigade of the Fourth Division. Later consolidation was made and the Lancaster troops were assigned to the Third Brigade under Brigg. Gen. James Chambers—Maj. Gen. Wm. Irvine commanding. The Phila. and Chester county troops enroute to the westward camped at Lancaster and on Sept. 27, 1794 Josiah Harmer, Adj. Gen. issued General Orders and praised the Lancaster Militia for the spirit and alacrity with which they prepare to engage in a service so honorable and so interesting

o every Freeman. (Do Oct. 2, 1794.) On Sept. 26, 1794 Gov. Mifflin addressed the Militia and citizens of Lancaster County at Lancaster, in

a masterful manner, on the Revenue Act imposing a tax on whisky and the conditions in Western Penna. and impressed them with the necessity of obeying the laws even if irksome to some. On Sunday morning Sept. 28th 1794 Gov. Mifflin, Gen. James Ross, and Mr. Dallas, the Governor's secretary, left for York, Harrisburg and Carlisle. (Do. Sept. 27, 1794.) The Lancaster troops were under the command of Gen. Hand and left Sept. 29th. On Oct. 1st 1794 a company of volunteer infantry under command of Capt. Mother followed, elegantly equipped and in high spirits. This was the company, one of whose diary I quoted in preceding paragraphs. The Lancaster borough and county quota was filled. At the request of Pres. Washington Judge Yeates of Lancaster proceeded to Carlisle to make an investigation into two homicides, lately happened. One case of these seemed to be accidental but the other appeared justifiable, being occasioned in a struggle between the deceased and one of the Jersey Militiamen, who was opposed by him in the regular exercise of his duties. Judge Yeates thought proper to bind them for appearance in court where their cases would be regularly tried and discharged. (Do. Oct. 24, 1794.) Judge Yeates returned to Lancaster Oct. 13, 1794 from this trip. He makes no further reference to these cases but the "justifiable case" is evidently the one the account of which I found in a letter written by a member of the Jersey Militia, which on account of its happening in Myerstown, then a part of Lancaster County I quote in full. I could not determine to whom the letter was addressed however.

Carlisle Oct. 4, 1794.

We arrived at this place after a fatiguing march of 18 miles and generally speaking I cannot but say we have experienced a friendly disposition from the inhabitants of most of the towns on our march, though some places which we passed through appeared to be more hostile to the present expedition than others. One man at a little Dutch village called Myer's Town, between Lebanon and Reading behaved so imprudently in a tavern where some of our officers had stopped, as to huzzas for the Whisky Boys, and utter other indecent and seditious expressions. Our officers desired him to go about his business, but he still persisted, till he was ordered to be taken under guard. He swore that he would not leave the room till he had drunk his liquors. The guard insisted, and one of them seized him and attempted to bring him forward but the fellow instantly caught hold of the soldier's bayonet and used every effort to wrest it from him. A contest ensued in which one soldier stabbed him in such a manner that he expired in the course of half an hour. This circumstance as you may suppose soon created the greatest consternation in the town. A villian immediately dispatched a message into the country, with what view we did not know, but, apprehending that his intention was to give information to others of the same sentiment, and that an attack might possibly ensue the Colonel determined to secure him, and for that purpose had him immediately put under guard and we marched him on with us. A flanking party of 16 men was forthwith ordered out and we being without ammunition, were directed to be prepared for an instantaneous charge in case of an attack. The inhabitants were extremely anxious that the soldier should be delivered up to the civil authority and even sent on constables to Harrisburg for that purpose but I believe under the circumstances of the case, our regiment would have died to a man rather than that should have taken place. (Do Oct. 17, 1794.)

The above letter notwithstanding the fact that the writer and addressee of the letter have not been found, is highly interesting to Lancaster, whch with other references shows what excitement occurred in Lancaster county through the Revenue tax being placed on whisky and the quelling of the trouble which broke out therefrom. All of the Eastern troops passed through Lancaster county on their march to the westward either going through the borough of Lancaster or through Lebanon which then was a part of Lancaster county.

After these tribulations were over the financial business of the Govern-

ment became more settled and other Acts were passed by Congress for raising revenue one of which was in 1794. John Ewing was appointed Collector of the Revenue for Lancaster County. He published notice to the public July 29, 1795—that attendance will be given during the whole of the month of Sept. next, at the office of inspection in Lancaster, for the purpose of receiving entries on carriages and of the payment of duties imposed by the Act, being duties on carriages used for conveying persons and tea rates were as follows, annually—

Every coach	\$10.]
“ chariot	8.
“ phaeton and coachee	6.
“ other four wheel and every 2-wheel top carriage	2.
“ other two wheel carriage	1.

(Lanc. Journal July 29, 1795.)

On Sept. 9, 1795 Collector Ewing advised citizens of Lancaster County of the Act concerning duties on spirits distilled within the U. S., notifying retailers of wines etc. to secure licenses, and advising that spirits distilled in stills not previously entered at some office of Inspection was subject to seizure together with the stills. Colonel Ewing on Sept. 16, 1795 called attention to the Act of June 9, 1794 levying a duty on property sold at auction and called the attention of the auctioneers of the county in particular, to its requirements. The rate of this revenue or duty being one-fourth dollar per \$100.00 sale price of lands etc. and one-half dollar per \$100.00 on sale price of goods, chattels etc. (Do)

In the issue of the Lancaster Journal of Oct. 21, 1796 appears the following— The subscriber being appointed Collector of the Revenue for the 2nd Div. of the 3rd survey in the District of Penna. which comprehends the county of Lancaster thinks it necessary in this public manner to inform the possessors of stills in said county thereof, and to call on such of them as have not already entered their stills for the current year agreeably to law, to come forward immediately for that purpose—also notifying persons owning carriages, and, retailers of wine and foreign spirits to comply with the law—at his office in S. Queen St., Lancaster—Jacob Graeff Collector. It will be recalled that at this time Lancaster county comprised in addition to its present area the greater part of present Lebanon county. Mr. Graeff was a Revolutionary soldier and the account of his services and death appears in this paper some few years after this year—1796.

In the issue of Mar. 24, 1798 appears the account of the amount of revenue arising in each district after deducting the expenses of collection, arising from the following sources—

Stills
 Domestic distilled spirits
 Sales at Auction
 Snuff mills and machinery
 Snuff
 Domestic refined sugar
 Carriages and licenses

for the entire U. S. for the years 1795 and 1796. The amount collected by Pennsylvania being \$105,208.88, being exceeded only by the State of Massachusetts.

Under date of June 11, 1800 a “notice was served upon all concerned living within the First Dist. of Lancaster Co.,” through the press, “who had not called at the office of the subscriber in King St., opposite the Market House in the borough of Lancaster, to make returns of the following property. (Lanc. Intel. & Weekly Adv.)

All new houses returned by the Assessors unfinished from Oct. 1, 1798 and since completed and occupied—

All dwlg. houses built since that period and occupied

All lands, lots and houses disposed of since Oct. 1, 1798—

All slaves that have been disposed of and to whom—

The public were also notified that in the future with respect to the Direct Tax, assessments are not required. Congress opened offices in all the counties within the state at which the sale of property is to be entered so the sellers may be credited and the purchasers charged.

As the fair is near at hand such as are concerned and come to town will please call at my office.

Paul Zantzinger, Surveyor of Revenue for Direct Tax

This District consisted of all of Lancaster county north and west of the city as the notice following explains what townships of the county are included with the Second Dist. of the county. Paul Zantzinger was prominent in the life of Lancaster during the years 1781 to 1783 and some correspondence is on record, with him, concerning conditions of the times of those years. (Mombert & also Harris.)

Under date of Aug. 13, 1800 David Montgomery Jr., Collector of the 17th Collection District of Pennsylvania, consisting of the Townships of Strasburg, Martic, Bart, Colerain, Drumore, Little Britain, Earl, Salisbury, Caernarvon, Brecknock, Cocalico, Leacock and Sadsbury, Lancaster county notified the residents of these townships as to the houses, and dates he will be in these townships to receive tax assessed on dwellings, lands and slaves, as listed by the Surveyor. Patterson Bell was surveyor of the Revenue for this District, the 2nd Dist. of Lancaster county, and he advised the public under date of Aug. 13, 1800, to make entries of dwellings, lands and slaves at his office in Colerain Twp. This Mr. Bell settled a number of decedent's estates and did other business during these years. He was a prominent man in his community. I have recently been advised there is a road known as Bell's road in Colerain Twp. and it evidently was named because of his residence on the same. (Lancaster Journal.)

John Bausman was appointed Collector for the 2nd Div., 3rd Survey of Pennsylvania (Lancaster County) in 1802 and advised the public to this effect. He succeeded Jacob Graeff, Esq. His office was on N. Queen St., and he requested the distillers who had not yet entered their stills to do so and urged auctioneers, etc., to secure their licenses speedily. (Lanc. Journal.)

In July, 1801 President Jefferson appointed Peter Muhlenberg Supervisor of Revenue for the District of Penna., including of course, Lancaster County. I make mention of this fact on account of the prominence some of the Muhlenberg family in the life of Lancaster; and because of criticism aroused by the appointment. An account appeared in one of the eastern papers (Eastern Federal Prints, Boston?) as follows— We understand that Gen. Henry Miller has been removed from the office of Supervisor of Revenue of the District of Pennsylvania and one Muhlenberg, a Dutchman, appointed in his place." This was answered by the editor of the Aurora as follows— "The blunders of the Boston Tory papers, are eternally plunging them and their friends into difficulties and confusion. The attack upon Gen. Muhlenberg and the objection to him as a Dutchman, while it is true, is in the spirit of Gen. Hamilton's hatred, of Pennsylvania, which contains so many frank Dutchman. But how much more must this objection appear when it is known that Henry Miller himself is a Dutchman. It was his knowledge of the Dutch language which enabled him to spread delusion in York Co." As reply to this an article appeared over the title "A Dutchman" referring to the deplorable circumstances of the Federalists and it cites Alex. Hamilton's statement that the state of Penna. chiefly peopled by Germans, is the most ignorant state in the union. The Boston papers further criticised the removal of Miller and the appointment of Muhlenberg by alleging that he is unfit for office because forsooth, he is a Dutchman. Numerous papers published the fact that Muhlenberg has the Germans in his favor, a numerous body, but ignorant, unsuspecting and credulous to a proverb. This however smoothed over as Pres. Jefferson re-appointed Mr. Muhlenberg in Aug. 1802. (Lanc. Journal Sept. 30, 1801.)

Some differences arose, concerning the collections for the various years which is shown by the notice Jacob Graeff made public, as follows: "After

consulting friends in particular Gen. Miller, late Supervisor of the 2nd Div. 3rd Survey Dist. of Pennsylvania, I agreed with Gen. Peter Muhlenberg, that I should collect all the outstanding duties to Jan. 1, 1802. I did collect till July 1802 and paid over to him \$12,991.01 and afterwards paid to Tench Coxe, his successor in office, the sum of \$2,760.00, being charged with outstanding duties prior to Dec. 31, 1801. I am determined strictly to adhere to the contract with Muhlenberg. Those in arrears are requested to pay at once." (Lanc. Journal July 13, 1803.)

Tench Coxe, Supervisor of U. S. for Dist. of Penna. notified the public of Lancaster County that arrearages are to be paid to John Bausman and to him only, as he was commissioned Jan. 1802 as sole Collector in and for said county by Mr. Muhlenberg and remains in office. Also, that citizens were informed that Mr. Graeff, late Collector has been required to discontinue all collections because, not being in office, cannot give valid receipt and discharge for any money due. To this Mr. Graeff later made an explanation to the public in defense of his position and attitude. (Lanc. Journal July 7 & Aug. 20, 1803.)

The matter of Internal Revenues or taxes must have been considered pretty onerous at this time and numerous citizens were hoping and looking for their repeal. (Do Sept. 9, 1806.) A Lancastrian who kept a keen eye for such proceedings was informed that Senator Ross of Penna. voted for the repeal of the Direct tax law. It was found however, by referring to the Journal of the Senate that Mr. Ross cast his vote in the negative Mar. 31, 1802. This party made reference to the taxes in effect at this time being as follows—

Sales at Auction	Loaf Sugar
Stamps	Licenses to Retailers
Stills and whisky	Carriages

The most obnoxious of these being considered that on stamps as the experiences of 1776 were still fresh on the memory of many persons. Another opinion expressed in a rather vitriolic manner appeared in the Lancaster Journal of Feb. 15th, 1812, on Gallatin's suggestions to increase the internal taxes. Albert Gallatin's plan was brought about and advanced following President Madison's address to Congress on the threatened war with Great Britain, calling attention to the fact that the imports had fallen off and that funds had to be provided from other sources.

A public meeting was held in Lancaster opposing war and its resultant increased taxation and a petition to this end was drawn up, signed by between 800 and 1,000 citizens. This petition was presented to Congress by Mr. Milnor. Reference was made to the fact that in Georgia estates of 500 persons were advertised for sale through failure to pay their proportions of the old Direct Tax of the U. S. and yet the representatives from the state which is 9 years behind in paying the U. S. taxes, voted for war! (Lanc. Journal July 24, 1812.)

Facing an outbreak of the second war with Great Britain and concurrent expenses which had to be met by Internal Revenues, as the duties on imports had fallen off, I will close my first paper on this subject.

Author: Martin, C. H.

Title: Provincial, continental and federal revenues of Lancaster County, Pennsylvania / by C. H. Martin.

Primary Material: Book

Subject(s): Taxation--Pennsylvania--Lancaster County.
Lancaster County (Pa.)--History--17th century.

Publisher: Lancaster, Pa. : Lancaster County Historical Society, 1921

Description: 27-38 p. ; 23 cm.

Series: Journal of the Lancaster County Historical Society ; v. 25,
no. 2

Call Number: 974.9 L245 v.25

Location: LCHSJL -- Journal Article (reading room)

=====

+++++

Institution Name
Institution Address
Institution Phone Number
Institution E-mail Address