HISTORIANS have criticized Pennsylvania's tax efforts during the War for Independence. William Graham Sumner, Albert Bolles, and Allan Nevins suggested that an important factor which impeded the collection of revenues was the long standing reluctance of Pennsylvanians to pay taxes.¹ In addition, the government had to contend with several other problems which contributed to Pennsylvania's record of acquiring tax monies, including geographic jealousies, armed and passive opponents of the government, military invasion, frontier distress, and robbery.

While provincial Pennsylvania never experienced a heavy tax burden, resistance to almost any levy exasperated public officials. In 1715 Lieutenant Governor Charles Gookin maintained that opposition was so great over a proposed customs duty he did not believe the revenue could be collected. The assembly also made repeated references to the difficulties which confronted the government in collecting taxes.²

With the coming of independence and the resultant conflict with Great Britain, the unprecedented demands for funds heightened the legislature's concern over the problem of obtaining adequate tax revenues. On 29 January 1777, a committee of the Pennsylvania house complained about the tardiness of their fellow citizens

in paying taxes. The committee pointed out that outstanding taxes were of a considerable amount and urged the State Treasurer, David Rittenhouse, to expedite the collection of monies due the Commonwealth. A petition of the city and county of Philadelphia made it clear that one of the biggest obstacles in the collection of tax revenues was that citizens purposely concealed the real value of their property in order that they might reduce their tax contributions. Furthermore, comments by President John Dickinson to the Supreme Executive Council at the end of the war made it clear that conditions had not noticeably improved.  

One of the problems that the Pennsylvania government encountered in its efforts to collect tax revenue was the allegation that inequities existed along geographic lines. A few years before independence a “Remonstrance and Petition from the Commissioners, Assessors, and Freemen of the City and County of Philadelphia,” dated 25 January 1773, maintained that they had given more than their fair share. The petitioners added that Northampton, Berks, Lancaster, and York counties relied on methods of assessment which assured the inhabitants of those areas a smaller portion of the tax burden than the people in the Philadelphia area. Convinced that the tax structure placed a greater weight on them than the rest of the state, in 1781 the inhabitants of the city and county of Philadelphia


reiterated these grievances. Shortly after receipt of this complaint, President Joseph Reed concurred with this viewpoint and noted that not only had citizens of Philadelphia paid a large share of the taxes, but also had done more for the war effort than the remainder of the Commonwealth. He observed that "There have been many Subscribers, Loans &c. in this City, we have never understood that our Friends in the Country have (not) been called upon this way."

Individuals from other areas of Pennsylvania understandably disagreed with this viewpoint. William Henry responded to the allegations from Philadelphia by pointing out the advantages that the city had over Lancaster county, including milder winters, plentiful personnel to collect the taxes, and fewer disaffected. Mathew Smith of Sunbury observed that the back country had problems not experienced in the east and also contended that this area should never be expected to pay such taxes.

Besides these geographic animosities, political opponents of the revolutionary government presented other revenue difficulties for the Commonwealth. According to David Rittenhouse, adversaries of the Pennsylvania government were loath to pay taxes. Rittenhouse also predicted that a likely consequence of nonpayment would be an early demise of the state.

A number of Pennsylvania Germans underscored this situation when they demonstrated their opposition to the tax on those who refused militia service. Conscience, loyalty to George III, and a dislike of the militia law played a part in their opposition to the laws of the state. Led by Samuel Albright, on 27 June 1777, twelve men and women in Lancaster County declared their opposition to militia fines assessed on persons who did not meet their militia obligations. Armed with scythes, coulters, and pitchforks, the irate farmers defied attempts to collect the duty. Three Germans were killed in this confrontation with the Pennsylvania authorities. The following days it was learned that at least twenty-three were in league with the resisters. By early September, reports from York indicated that upwards of five hundred people were still in a


rebellious mood and prepared to fight. Tempers cooled, however, and by the end of October 1777, most of the fines were collected and resistance to the militia law had subsided.\textsuperscript{8}

Although not prone to violence as were some of the Pennsylvania Germans of Lancaster county, the passive resistance of many Quakers likewise inhibited the collection of tax revenues. Friends protested to the government that they were oppressed by the assessment of fines for not serving in the military. The levies for non-compliance were viewed as unjust, discriminatory, against conscience, unduly punished the disaffected, and devastated their pocketbooks. When several of them explained to the Assembly their ruinous plight, that body replied that it was the duty of the duly elected government to execute the necessary tax laws for the benefit of themselves and posterity. The Assembly backed up these words by routinely imprisoning those Quakers who were convicted of defying the laws.\textsuperscript{9}

At the same time that the legislature attempted to collect taxes from political opponents of the government, revenue efforts of Pennsylvania were stymied by military developments. The populous eastern part of the Commonwealth suffered financial losses from the British occupation of Philadelphia, and along the frontier, Indian raids inhibited the collection of taxes.

In 1777, the British invasion of the state and occupation of the port of Philadelphia shut off traditional sources of income, such as the customs duty. Furthermore, the damage inflicted by Howe’s troops upon the city caused sufficient hardship to prohibit the collection of taxes immediately after they left the city in June 1778. Thomas Paine estimated the damage done by the British while occupying the city at about £500,000, while the Pennsylvania Assembly calculated the loss at £187,280.5.0. Those returning to Philadelphia found wretched conditions, their homes ruined or destroyed, and unpaid debts of British soldiers of about £10,000 as added woes the inhabitants had to deal with.\textsuperscript{10}

\textsuperscript{8} Statutes at Large, 9: 49-55; Richard Macalester to Wharton, 28 August 1777, Pennsylvania Archives, 1st ser., 5: 559; John Bayly to President Wharton, 27 June 1777, Lancaster County Miscellaneous Papers, 1772-1816, HSP.


\textsuperscript{10} Clarence Ver Steeg, Robert Morris, Revolutionary Financier (Philadelphia, 1954), p. 54; Timothy Matlack to , 18 April 1778, Gratz Collection, HSP; Thomas Clifford to Thomas Frank, 7 December 1777, Pemberton Papers,
Unlike the relatively short lived military occupation of Philadelphia, the frontier areas sustained repeated attacks. During the summer of 1778, Indian raids engaged a large portion of the Pennsylvania militia, disrupted the economic life of the area, and made collection of tax revenue all but impossible. By early May it was clear that nothing short of carrying the war into Indian territory would suffice. Reports in June that resistance to the Indians in Northumberland County was about to collapse was confirmed on 9 July with the news that many towns were being evacuated. With so many of the inhabitants in flight, it was feared that Northumberland would soon be the frontier line. Although the Supreme Executive Council promised to send aid, Pennsylvania had so little money available for troops that it had to rely on Congress for help.\(^{11}\)

Memorialists from Northampton, Northumberland, Bedford, and Westmoreland Counties asked to be excused from payment of their taxes because they needed substantial funds to meet the Indian threat. In a letter of 16 February 1779, the Board of Commissioners and Assessors of Bedford County pointed out to the Assembly that it “would be adding to the distress of the afflicted and taking from the Poor that which he has not to give if Pennsylvania authorities insist on the collection of taxes in this frontier area ravaged by the Indians.” In March 1780, the Assembly recognized the chaotic conditions that existed in some areas following heavy enemy raids and the impossibility of collecting revenue due to the state. Thus, the legislature granted the inhabitants temporary relief from their tax responsibilities.\(^{12}\)

Finally, a relatively minor matter that beset the state, but nonetheless impeded collection of revenue, involved the theft of public monies from authorized tax collectors. In May 1780, the robbery and murder of William Boyd, collector of taxes, by John and Robert

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\(^{11}\) Clifford Correspondence, Letterbook 1775–85, HSP; Thomas Paine, The Crisis Extraordinary (Philadelphia 1780), p. 10; Scharf and Westcott, 1: 384, 386.

\(^{12}\) Papers of the Continental Congress, no. 247, item #69, I, passim. See also Thomas Wharton to Colonel Archibald Lockey, 2 May 1778, Provincial Delegates, 5: 10, HSP. Also in name see Samuel Hunter to Colonels Henry Shoemaker and others, 9 July 1778. Samuel Hunter to John Hambright, 31 May 1778, Pennsylvania Archives, 1st ser., 6: 570. Memorial of the Inhabitants of Cumberland County, 29 June 1778, 2d ser., 3: 213; Pennsylvania Gazette, 4 August 1779.

Smith of Chester County, commenced a series of attacks upon county officials which continued throughout the war. In the hope of halting those robbers who saw fit to steal monies from county officials, special proclamations and rewards were decreed, but to little avail.13

In Bucks County some of the most colorful incidents occurred. On Saturday evening, 16 February 1782, a robbery took place at the John Keith house. Although Keith, a collector of fines and taxes in the township of Upperwakefield, was not present, "a young woman (who it seems was a little smart) was for settling Preliminaries and wd know if he wanted any thing else but the Money, and he said he did not; well then, she said, you shall take nothing else, and watched him with a Candle in her Hand during the whole Search . . ." Fortunately for Sarah Keith, lady of the house, the robbers departed empty-handed.14

Other robberies were more successful, especially those conducted by the Doane family. During the early years of the war, Moses, Abraham, Mahlon, and Joseph Doane robbed citizens in Bucks County and occasionally extended their operations into other counties. In June 1783, these depredations increased and for months thereafter, tax collectors in Bucks County were systematically preyed upon by the Doane family. During the latter part of the year, the law caught up with the Doanes. Joseph Doane was captured, broke jail while awaiting trial at Newtown, and eventually went to Canada. Abraham and Mahlon were taken prisoner in Chester County and later hanged in Philadelphia. Moses, leader of the brothers, was shot in a cabin after being surrounded by a group of fourteen men. Although armed robberies by the Doanes and others may not have been a principal cause of Pennsylvania's revenue problems, it was an interesting sidelight on the myriad revenue problems Pennsylvania faced during the war.15

Thus, while Pennsylvania fell short of its desired goals in the collection of tax revenues, the circumstances of the era necessitate

a sympathetic appreciation of the Commonwealth’s efforts. The persistent aversion since colonial times of its citizens to pay taxes in full, and the complaints of inequitable tax burdens by geographic area or from political opponents of the government plagued the authorities throughout the conflict. Furthermore, the occupation of Philadelphia, Indian raids along the frontier, and theft in Bucks and Chester counties all contributed to the state’s revenue losses during the War for Independence.