

C H A P. XCVIII. c.

C H A P.  
XCVIII.

1796.

An ACT for the valuation of real and personal property within this state.

SECTION 1. **B**E it enacted by the Senate and House of Representatives of the state of Delaware in General Assembly met, That all real and personal property in this state, not belonging to this state, or to the United States, or to any church, county, religious society or parish, or to any college, or to any county school, or to any corporation for charitable uses, shall be valued agreeably to the directions of this act, and shall be chargeable according to such valuation with the public assessment: *Provided always,* That provisions necessary for the use and consumption of the person, to whom the same shall belong, and his or her family, for the year (not including live stock) plantation utensils, the working tools of mechanics or manufacturers actually and constantly employed in their respective occupations, the implements of a person's trade or profession, stock on hand of a manufacturer or tradesman, household furniture, (other than plate,) grain and other produce of land, wearing apparel, ready money, bonds and other securities for money, goods, wares and merchandizes imported, such carriages of pleasure or travel as are already taxed by law, shall be, and are hereby excepted from any rate or assessment: *And provided always,* That it shall and may be lawful for the Assessors of the several hundreds respectively, to estimate and value the stock on hand of a manufacturer or tradesman, and the goods, wares and merchandize imported of a merchant or shopkeeper, according to the real profits arising to the owner or possessor thereof, regarding the debts due from the person or persons respectively, from the best information that he can obtain.

Real and personal property to be valued.

Articles excluded from valuation.

How the stock of a manufacturer or merchant may be valued.

SECT. 2. *And be it enacted,* That six suitable, discreet, and experienced persons shall be appointed by the Governor, in each county of this state, who shall be called Commissioners of the Tax; and they, or a majority

Commissioners of tax to be appointed.

C H A P.  
XCVIII.

1796.

To be classed.

Rotation.

Shall be exempted from military duty, &c.

Penalty for not serving.

Vacancies how supplied.

Commissioners to ascertain the quantity of land and personal property in each county.

Affessors to make returns thereof,

majority of them, shall be Commissioners for each county: Immediately after they shall assemble, they shall in each county be divided into three classes; the seats of the first class shall be vacated at the expiration of the first year; the seats of the second class, at the expiration of the second year; and the seats of the third class, at the expiration of the third year; so that one third may be appointed every year; but no person shall be capable to serve more than once in any term of three years.

SECT. 3. *And be it enacted*, That every Commissioner, who shall take upon himself the execution of this act, shall, during the time he shall serve as Commissioner, be exempt from all military duty, and from serving on any jury; and if any person appointed Commissioner shall refuse to serve, or after qualifying as Commissioner, shall neglect to act, not having a reasonable excuse in the judgment of the Commissioners of the Levy Court and Court of Appeals of his county, he shall, for such refusal or neglect, forfeit the sum of Thirty Dollars, to be recovered by action of debt, one moiety thereof, to him, her, or them who will sue for the same, and the other moiety to and for the use of the state: And if any one or more of the said Commissioners shall die, refuse, neglect, or be rendered incapable to act, the Governor shall appoint others in their stead, who shall serve during the term of the person or persons respectively whose place he shall fill, and no longer; and this rotation, of two Commissioners being displaced at the end of every year, in each county, and their places supplied by a new appointment, shall be continued afterwards in due order annually.

SECT. 4. *And be it enacted*, That the said Commissioners of the several counties are authorized and required to ascertain the quantity of land, and personal property, in their respective counties; and for that purpose, the Affessors in the several hundreds in each county respectively, shall take an accurate account of the land in their respective hundreds, and return the same, in writing, to the Commissioners, specifying therein the quantity of acres belonging to every person or persons, what part thereof is improved, and

what



what part is unimproved, with the buildings and improvements thereon : And the said Assessors shall estimate each tract or parcel of land at its actual worth in ready money, from the best information they can obtain, regarding all circumstances and advantages of the same from situation or convenience to market ; and the said Assessors are authorised and required to call upon the owner or owners of the land in the several hundreds respectively, in the county in which the land lies, to discover and ascertain the quantity thereof, and also on the Recorder of Deeds and Surveyor of their respective counties, who is hereby required to give any information to the said Assessors, or any of them, which his records may afford. (a)

C H A P.  
XCVIII.

1796.

and to value the land.

May call on the owners, &c. to discover the quantity.

SECT. 5. *And be it enacted*, That the said Assessors shall ascertain, and make a return as aforesaid of the lots and houses in the cities, boroughs, towns, and villages, within their hundreds respectively, and by whom held, possessed or claimed, and the value thereof in ready money, and the rents of such houses and lots, and by whom paid ; and they shall have power to call on the owner, or possessor, of such houses and lots to ascertain the quantity of land, and the value thereof, and to discover what rent is paid for the same ; and shall assess the value thereof as is herein before directed, upon the best information they can get, and view of the premises, if necessary ; and shall value the ground rent according to the rules herein after mentioned.

How they shall ascertain and assess the value of houses and lots in towns.

SECT. 6. *And be it enacted*, That as a rule to ascertain the value of ground rent, in the said cities, boroughs, towns, and villages, the person or persons intitled to ground rent to the amount of Eight Pounds, shall be assessed as for One Hundred Pounds capital, and in the same proportion for any greater or less sum of ground rent : And the lessees, or persons holding the ground, shall be assessed on the actual worth of the improvements made since the lease or conveyance, and the present value of the land, after deducting therefrom the value thereof at the time of the lease

Ground rents how valued and assessed.

Lessees to be assessed on improvements ;

How valued.

OR

(a) This sect. hath reference to sect. 4, of chap. 102. a, 16 Geo. II, and to sect. 9, of chap. 187. a. Anno, 1766.

C H A P.  
XCVIII.

1796.

May deduct the sum rated to their lessors out of the rent.

But where not found, the person intitled to the rent shall pay the tax.

Value of houses and lots how assessed.

How lessees shall be assessed where the value of the premises exceeds the value of the rent reserved, &c.

Houses and lots how valued.

or conveyance, which value shall be estimated at One Hundred Pounds for every Eight Pounds of ground rent reserved, and so *pro rato* for every greater or less sum of ground rent; and the lessees, or persons holding the ground, shall be chargeable and pay the sum rated to the lessors, and may deduct the same out of the rent, unless otherwise agreed between the person holding the ground, and the person claiming the rent; but if the lessee, or person holding the ground, when the same was assessed, cannot be found, so that the sum rated to the person intitled to the ground rent, cannot be collected from the person holding the ground, then the person intitled to the rent shall be intitled to pay the assessment on the same: And as a rule to ascertain the value of houses and lots, in the said cities, boroughs, villages, and towns, yielding an annual rent, the lessor, or the person intitled to the house or lot, shall be assessed for every Twelve Pounds of the rent reserved, as for One Hundred Pounds capital, and in the same proportion for any greater or less sum reserved; and upon leases for above three years, and where the value of the ground, house, or houses, and improvements, exceeds the value of the rent reserved, the lessees, or persons holding the ground, house, or houses, and improvements, shall be assessed upon the sum which the actual worth of the ground, house, or houses, and improvements, in ready money, exceeds the value of the rent reserved, calculating Twelve Pounds at One Hundred Pounds capital as aforesaid, and the lessees, or persons holding the ground, house, or houses, and improvements, shall be chargeable with and may pay the sums rated their lessor, and may deduct the same out of the rent, unless otherwise agreed upon between lessor and lessee; but if the lessee, or person holding and possessing the ground, house, or houses, and improvements, or their effects or estate cannot be found, so that the sum rated to the lessor may be collected, then the lessor shall be chargeable with the same. And houses, lots, and parcels of land, in the same places, shall be valued at their actual worth in ready money; but where lands have been leased, or taken on ground rent, and the lessee or grantee has deserted

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ed the ground, and left it to the lessor or grantor, and the lessor or grantor cannot obtain the rent agreed to be paid, in such case the ground shall be estimated at its real value, and not upon a calculation from the rent reserved.

C H A P.  
XCVIII.  
1796.

SECT. 7. *And be it enacted,* That every Assessor shall inform himself, by all lawful ways and means, of all personal property in his hundred (except as before excepted) and shall immediately, on such information; proceed to value such property, agreeably to the directions of this act; and shall form a statement, in writing, of the particulars of all personal property in his respective hundred, and of his valuation thereof, in which shall be expressed the number of slaves of each description, and the weight of plate, and the value of each of the above species of property, and all the other personal property, and the value thereof, and the amount of the whole personal property of every person within his hundred, and the amount of the value of all personal property in the hundred; and shall return, with his statement, an alphabetical list of the names of all persons, whose property he shall value; and if any Assessor cannot discover the owner of any property, real or personal, in his hundred, he shall value and mention the same in his return, and note that the owner is unknown. (b)

Assessors to value all personal property in their hundreds.

What statement of the same they shall form and return.

SECT. 8. *And be it enacted,* That the following species of personal property shall be valued as follows, *to wit,* every male and female slave, from eight to fourteen years of age, in any sum over Ten Pounds, and not exceeding Forty Pounds; and every male slave, from fourteen to forty-five years of age, in any sum over Twenty Pounds, and not exceeding Seventy Pounds; and every female slave over fourteen, and not exceeding thirty-six years of age, in any sum over Fifteen Pounds, and not exceeding Thirty-five Pounds; male and female slaves under eight years of age, and male slaves above the age of forty-five years, and female slaves above the age of thirty-six years,

How slaves shall be valued.

(b) This sect. hath reference to sect. 5, of chap. 102. a. and to sect. 10, of chap. 187. a.

C H A P.  
XCVIII.  
1796.

Plate:

Other articles.

Proviso.

Owners of slaves,  
when required  
shall render an  
exact account of  
them.

Penalty for re-  
fusal or omission.

Persons refusing  
to render a full  
account of, or  
shew, their pro-  
perty, the pe-  
nalty.

to a true proportioned value to male and female slaves above or under those ages, who shall be particularly noted; and if any slave should not be perfect in his limbs or sight, or from the want of health or any visible infirmity, shall be rendered incapable to perform his usual labour, the Assessor shall make a reasonable abatement for such cause, and shall note the same in his return: And silver plate shall be valued at Eight Shillings and Four-pence *per* ounce; and other articles of personal property shall be left to the discretion and judgment of the several Assessors, who shall estimate the same at its actual worth in ready money: *Provided*, That the said Assessors shall be at liberty to estimate male slaves, who are tradesmen, at such value as they may judge them to be worth, regarding their respective trades and their proficiency therein.

SECT. 9. *And be it enacted*, That any person owning any slave or slaves, or any person having the care and management of such slave or slaves, shall deliver to the Assessor of the hundred in which he or she resides, when required by such Assessor, an account of all the slaves owned by him or her, or under his or her care and management, with the name and age of each; and such account shall be dated, and signed by the person making the same; and the Assessor shall view and examine each slave, and diligently enquire into his age, and return the account of the owner or owners, or person having the care and management of such slaves, with his determination of the age and value of such slave, to the Commissioners; and if any owner, or any person having the management of any slave, shall refuse or omit to give in any slave to the Assessor of the hundred in which he resides, or wilfully lessen or increase his age, such owner, or person having the management of such slave, shall pay double the tax on the real value of such slave.

SECT. 10. *And be it enacted*, That every person, when required by the Assessor of the hundred in which his or her real and personal property, or the real and personal property under his or her care and management, lies, shall give into such Assessor, in writing, dated and signed as aforesaid, if capable of writing, and if not, the same shall be shewn to the Assessor,  
and



C H A P.  
XCVIII.  
1796.

and by him inventoried, and the said inventory shall have the usual mark placed at the foot of the same by such person or persons, a full and particular account of all other his or her real and personal property in the same, and of all real and personal property in his or her possession, or under his or her care and management, liable to assessment, and to whom the same belongs; and if any person shall refuse, or after ten days notice by the said Assessor, in writing, shall neglect, to render such account, or shew his property as aforesaid, he shall forfeit the sum of Three Pounds, to be recovered by action of debt, one moiety to him who will sue for the same, and the other moiety to and for the use of the state: And the Assessor shall, on his own knowledge, or the best information he can obtain, value the real and personal property of such person to the utmost sum, he believes, in his conscience, the same may be worth in ready money, and shall certify to the Commissioners the sum so valued, and also the refusal or neglect; and the said Commissioners shall double the assessment of such person, and the same shall be collected as the public assessment: And if any person shall give in a partial account of his or her real and personal property, under his or her care and management, or of the property in his or her possession, with intent that the payment of the assessment or rate on any property omitted, may be avoided, such person shall forfeit the value of the property so omitted, if personal, and if real, Forty Dollars, to be recovered and applied as is herein before directed. (c)

How it shall then be valued,

and the tax doubled.

Penalty for giving a partial account.

SECT. 11. *And be it enacted*, That the Commissioners shall meet, at the place where the courts of justice are usually held in their respective counties, on the last Tuesday of September next, and on the last Tuesday of September in every succeeding year, and as often after as shall be necessary; and the Assessors of the several hundreds for each county respectively, shall, at the time and place aforesaid, appear before

Meeting of the Assessors.

(c) This and the five preceding sections have reference to sect. 5, of ch: p, 102. a.—and to sects. 10, 11, of chap. 187. a.

C H A P.  
XCVIII.

1796.

Commissioners shall advise them in the performance of their duty.

When their valuations shall be brought in.

Assessors refusing to serve, &amp;c, the penalty.

Vacancies how supplied.

before the Commissioners; and at their appearance, the said Commissioners shall openly read, or cause to be read, such parts of this act as relate to their duty, and shall advise them in what manner to make their assessments, and in what form to return the certificates thereof, and how to perform the several duties required of them by this act, according to the true meaning thereof; and the said Assessors shall appear again before the said Commissioners on the first Tuesday of December next, (*d*) and on the first Tuesday in December in every succeeding year, (*e*) and bring, in writing, their several valuations of real and personal property in their respective hundreds.

SECT. 12. *And be it enacted*, That if any Assessor shall make default, and not appear at the time and place aforesaid, or on his appearance shall refuse to serve, not having in the judgment of the said Commissioners a reasonable excuse, he shall forfeit and pay Twenty Dollars; and if any Assessor shall neglect to return to the said Commissioners, certificates of the valuation of the real and personal property in his hundred, agreeably to the directions of this act, he shall, for every such default, neglect, or refusal, forfeit Sixty Dollars, to be recovered and applied as is herein before directed; and if any Assessor shall not appear at the time appointed, or shall appear and refuse to serve, the said Commissioners, or a majority of them, shall appoint, by warrant under their hands and seals, some other person, qualified as an Assessor, in the place of the person so making default, or refusing to serve; and if such person also makes default, or refuses to act, he shall be liable to the like forfeiture, and they may proceed to a new appointment in like manner, and as often as necessary, until the vacancy be supplied; and if any Assessor shall die,

or

(*d*) This time extended in chap. 119. c. sect. 1, passed Nov. 11, 1796, to the first Tuesday in January then next— and after in chap. 125. c. sect. 4, passed Jan. 19, 1797, further extended to the first Tuesday in February, with a power to the Commissioners to adjourn from time to time, if necessary, until the last Tuesday in February then next.

(*e*) By chap. 125. c. sect. 3, the future annual meetings after the present year, to be had by the Commissioners of the tax for this purpose are to be on the first Tuesday in January.



or be rendered incapable to act, before he shall have fully completed his valuation, the said Commissioners shall, in like manner, appoint some person, qualified as an Assessor, in the place of the person so dead, or rendered incapable of serving; and such warrant shall be immediately thereafter sent to the said person, who shall be obliged to serve, under the like forfeiture. (f)

SECT. 13. *And be it enacted,* That if any person, who ought to be assessed by virtue of this act for any personal property, shall by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device, escape and not be taxed, and the same be proved before any Commissioner, or Justice of the Peace, of the county where the person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he or she is found, upon proof thereof, double the value of the sum he or she ought to have been rated at by this act; and the same shall be collected from such person, as in other cases, in the county where he or she shall be found; and if any person shall remove his or her property for the purpose aforesaid, and the same shall thereby, or by any other fraud or device, escape being assessed, such person shall forfeit Thirty Dollars, to be sued for and applied as is herein before directed.

SECT. 14. *And be it enacted,* That as soon as the said Assessors shall have returned to the Commissioners the valuation of the land and personal property aforesaid, the said Commissioners shall advertise, in two places at least in each hundred, of the time and place of their meeting for the purpose of shewing their valuations to all persons concerned, at least ten days before the time of meeting; and when the owner of any real or personal property does not reside in the county, in which the said property may be, the Commissioners shall cause a certificate, under the hand of their

Persons removing property to escape taxation, how proceeded against.

Commissioners to meet and disclose their valuations.

(f) This sect. hath reference to sect. 2. of chap. 103. 2. and to sect. 6. of chap. 127. 2.

C H A P.  
XCVIII.

1796.

Power to hear  
and determine  
complaints.

Proviso.

Shall lay the re-  
turns of the Af-  
fessors before the  
Court of Ap-  
peals.Assessors and  
Commissioners,  
how their pro-  
perty shall be va-  
lued.Enjoined to at-  
tend the Levy  
Court.

their Clerk, of the said valuation, to be made, and the same shall direct, under cover, to the owner of such property, in the same manner as letters are usually directed and forwarded; and the said Commissioners shall hear and determine the complaints of any person or persons that may be aggrieved, and shall generally arrange the said valuations, so that no person or persons may be unequally or over rated: *Provided always*, That no person or persons shall be prevented from appealing to the Levy Court and Court of Appeals of his or their respective county, as heretofore. (g)

SECT. 15. *And be it enacted*, That the said Commissioners of the respective counties shall return to the Levy Court and Court of Appeals of their county respectively, at their places and times of meeting in each county, respectively, for the purpose of hearing appeals, the returns of the valuation of the Assessors, and the list of the names of the persons so assessed, and the sum which he or she may be valued at respectively. (b)

SECT. 16. *And be it enacted*, That the property of each Assessor and Commissioner shall be valued by the Levy Court and Court of Appeals of his county respectively; and in order to enable them to value the same, each Assessor shall make a separate list of the real and personal property, liable to assessment by virtue of this act, belonging to a Commissioner or Commissioners in his hundred, and return the same to the Levy Court and Court of Appeals of his county respectively; and each Assessor shall return a separate list of his real and personal property as aforesaid, on oath, to the said Levy Court and Court of Appeals. (i)

SECT. 17. *And be it enacted*, That the Commissioners and Assessors shall, at the time appointed for hearing

(g) This sect. hath reference to sect. 7, of chap. 102. a.—and by sect. 3, of chap. 125. c. after such arrangement of valuations, and on or before the first day of February annually, the Clerk of the Peace in each county is to set up and publish in the respective hundreds thereof lists of the persons and of their property so valued, with a notice of the day for holding the Court of Appeal.

(b) See after at note (s) for the time of holding the Court of Appeal.

(i) This sect. hath reference to sect. 5, of chap. 102. a.

ing appeals, and each and every of them, give their daily attendance at the Levy Court and Court of Appeals of his or their county respectively, under the penalty of Twenty Dollars for every neglect or refusal, to be recovered and applied as is herein before directed. (k)

SECT. 18. *And be it enacted,* That the Clerks of the Peace in each county shall attend the said Commissioners of the tax in his county, respectively, as often as they shall meet, who shall file in their offices, respectively, the returns of the valuations of the Assessors, with their corrections by the said Commissioners, in a separate place to be provided for that purpose; and shall generally do and perform the duties of a clerk to the said Commissioners of his county respectively. (l)

Clerk of the Peace, duty enjoined him.

SECT. 19. *And be it enacted,* That if any Clerk of the Peace shall neglect or refuse to do the duties enjoined on him by this act, he shall forfeit and pay, for every such neglect or refusal, Twenty Dollars, to be recovered and applied as is herein before directed. (m)

Penalty for neglect.

SECT. 20. *And be it enacted,* That the Commissioners of the tax are authorized to call before them, all persons who may be omitted by the Assessors, or either of them, in their counties respectively, and to demand of them a statement of all their real and personal property liable to assessment, and the real and personal property of any other person or persons in their possession, to be delivered to the Assessor of the hundred in which such person may reside, for the purpose of valuation, who is hereby required to assess the same in manner aforesaid, and deliver the same to the said Commissioners as is herein before directed; and in case of neglect or refusal, the person or persons

How persons omitted by the Assessors, may be rated, &c.

(k) See chap. 125. c. sect. 2, a similar provision as to attendance at Levy Court and Court of Appeal, and the like penalty for neglect thereof; but made recoverable by indictment in the sessions, and to be applied to the use of the state.

(l) See the preceding note (g) for the special duty assigned to the Clerk of the Peace in chap. 125. c. sect. 3, and see also sect. 5, there.

(m) By chap. 125. c. sect. 3, the penalty there prescribed for neglect of duty payable to the Treasurer for the use of the state to be recovered by indictment in the sessions.



C H A P.  
XCVIII.  
1796.

sons so neglecting or refusing, shall be liable to the like forfeitures as herein particularly set forth; and the said Assessor shall proceed as herein before directed. (n)

Two Constables to be appointed annually to attend the Commissioners, and the Levy Court.

SECT. 21. *And be it enacted*, That the Court of Common Pleas, at the first term to be holden after the month of February next, in the respective counties, shall appoint two Constables in each county in the state, for the purpose of attending on the said Commissioners, and the Commissioners of the Levy Court and Court of Appeals of their county respectively, when sitting for the transaction of business; and if any Constable or Constables, so to be appointed, shall neglect or refuse to appear, or when before the said Commissioners, or the Levy Court and Court of Appeals, shall neglect or refuse to obey the orders of the said Commissioners, or the said Levy Court and Court of Appeals, he shall, for every such neglect or refusal, be fined in any sum not exceeding Twenty Dollars; which fine the Sheriff of the county shall, within thirty days, levy and pay to the Treasurer of the county, to and for the use of the county: And the said Court of Common Pleas are hereby empowered and required, in every succeeding year, and at the first term which may be holden after the month of February, to appoint two Constables, in each of the counties, for the purposes aforesaid. (o)

Penalty for non attendance, or disobedience.

Power to summon witnesses.

SECT. 22. *And be it enacted*, That the said Commissioners of the tax, and of the Levy Court and Court of Appeals, shall have full power and authority to summon and compel the attendance of witnesses, who may by them, or either of them, be thought necessary to give information relative to their duty respectively.

Compensation to the Assessors, Commissioners, &c.

SECT. 23. *And be it enacted*, That the said Assessors, Commissioners of the tax, the Clerk of the Peace, and the Constables attendant thereon, shall be allowed for their trouble and expense, in discharging the duties of their respective offices, a reasonable but adequate

(n) This sect. hath reference to sect. 8, of chap. 102. a.

(o) See also chap. 125. c. sect. 5, a further injunction for attendance.

quate compensation, to be adjudged to them by the Commissioners of the Levy Court and Court of Appeals, as is usual in other cases; and the witnesses, which may be summoned, shall be allowed the same fees, for each day's attendance, that witnesses attending, upon summons, in the Court of Common Pleas are allowed, to be paid by the county if summoned at the instance of the Commissioners of the tax, or of the Levy Court and Court of Appeals, or otherwise by him, her, or them who require their attendance. (p)

C H A P.  
XCVIII.

1796.

Allowance to  
witnesses.

SECT. 24. *And be it enacted*, That the Clerk of the Peace of each county, shall make out a fair and correct account of the valuation of each person's real property, and of each person's personal property, in his county respectively, as finally established by the Commissioners of the Levy Court and Court of Appeals, and transmit the same to the Speaker of the House of Representatives, within fifteen days after the same shall be established, who shall lay the same before the House of Representatives for the inspection of the Members.

Valuation of  
property in each  
county, to be  
transmitted to  
the House of  
Representatives.

SECT. 25. *And whereas*, some owners of land may not reside in the same county where such land lies, or may be under the age of twenty-one years: *Be it enacted*, That the tenant, or other persons residing on, or having the care of such lands, their goods and chattels, and the goods and chattels of the landlord, if there found, on refusal or neglect to pay, shall be liable to be distrained for the payment of the tax; and in case the said tenant, or other person having the care thereof, shall pay, or their goods be distrained for the same, it shall and may be lawful to and for the said tenant, to deduct the tax so paid out of the rent agreed for, or for the tenant, or person having the care of the said lands, to recover the same from the owner thereof, by action or suit, in any court where the same may be cognizable, together with the costs of suit; and all parents, guardians, or trustees, making payment as aforesaid, shall be allowed the sums so paid upon his, her, or

Provision for secur-  
ing the pay-  
ment of the tax,  
where the owner  
is an absentee or  
infant.

VOL. II.

4 N

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(p) This sect. hath reference to sect. 14, of chap. 102. 2—and to sect. 13, of chap. 187. 2—as also to chap. 27. c. sect. 28, for the fees.



C H A P.  
XCVIII.  
1796.

sons so neglecting or refusing, shall be liable to the like forfeitures as herein particularly set forth; and the said Assessor shall proceed as herein before directed. (n)

Two Constables to be appointed annually to attend the Commissioners, and the Levy Court.

SECT. 21. *And be it enacted*, That the Court of Common Pleas, at the first term to be holden after the month of February next, in the respective counties, shall appoint two Constables in each county in the state, for the purpose of attending on the said Commissioners, and the Commissioners of the Levy Court and Court of Appeals of their county respectively, when sitting for the transaction of business; and if any Constable or Constables, so to be appointed, shall neglect or refuse to appear, or when before the said Commissioners, or the Levy Court and Court of Appeals, shall neglect or refuse to obey the orders of the said Commissioners, or the said Levy Court and Court of Appeals, he shall, for every such neglect or refusal, be fined in any sum not exceeding Twenty Dollars; which fine the Sheriff of the county shall, within thirty days, levy and pay to the Treasurer of the county, to and for the use of the county: And the said Court of Common Pleas are hereby impowered and required, in every succeeding year, and at the first term which may be holden after the month of February, to appoint two Constables, in each of the counties, for the purposes aforesaid. (o)

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Compensation to the Assessors, Commissioners, &c.

SECT. 23. *And be it enacted*, That the said Assessors, Commissioners of the tax, the Clerk of the Peace, and the Constables attendant thereon, shall be allowed for their trouble and expense, in discharging the duties of their respective offices, a reasonable but adequate

(n) This sect. hath reference to sect. 8, of chap. 102. 3.

(o) See also chap. 125. c. sect. 5, a further injunction for attendance.



quate compensation, to be adjudged to them by the Commissioners of the Levy Court and Court of Appeals, as is usual in other cases; and the witnesses, which may be summoned, shall be allowed the same fees, for each day's attendance, that witnesses attending, upon summons, in the Court of Common Pleas are allowed, to be paid by the county if summoned at the instance of the Commissioners of the tax, or of the Levy Court and Court of Appeals, or otherwise by him, her, or them who require their attendance. (p)

C H A P.

XCVIII.

1796.

Allowance to witnesses.

SECT. 24. *And be it enacted*, That the Clerk of the Peace of each county, shall make out a fair and correct account of the valuation of each person's real property, and of each person's personal property, in his county respectively, as finally established by the Commissioners of the Levy Court and Court of Appeals, and transmit the same to the Speaker of the House of Representatives, within fifteen days after the same shall be established, who shall lay the same before the House of Representatives for the inspection of the Members.

Valuation of property in each county, to be transmitted to the House of Representatives.

SECT. 25. *And whereas*, some owners of land may not reside in the same county where such land lies, or may be under the age of twenty-one years: *Be it enacted*, That the tenant, or other persons residing on, or having the care of such lands, their goods and chattels, and the goods and chattels of the landlord, if there found, on refusal or neglect to pay, shall be liable to be distrained for the payment of the tax; and in case the said tenant, or other person having the care thereof, shall pay, or their goods be distrained for the same, it shall and may be lawful to and for the said tenant, to deduct the tax so paid out of the rent agreed for, or for the tenant, or person having the care of the said lands, to recover the same from the owner thereof, by action or suit, in any court where the same may be cognizable, together with the costs of suit; and all parents, guardians, or trustees, making payment as aforesaid, shall be allowed the sums so paid upon his, her, or their

Provision for securing the payment of the tax, where the owner is an absentee or infant.

VOL. II.

4 N

their

(p) This sect. hath reference to sect. 14, of chap. 102. 2—and to sect. 13, of chap. 187. 2—as also to chap. 27. c. sect. 28, for the fees.

CHAP.  
XCVIII.

1796.

In what cases  
timber, &c. may  
be sold for the  
taxes.

their accounts: *Provided*, That nothing in this act shall alter any contract made, or to be made, between landlord and tenant. (9)

SECT. 26. *And be it enacted*, That, in all cases, where the Collector of the tax can find no effects upon the lands, belonging to the party chargeable with the assessment, or of his tenant, or person having the care thereof, sufficient to pay the same, if distrained, and the rate cannot be otherwise recovered, by reason of non residence, infancy, or otherwise, it shall and may be lawful for the Collector, with the approbation of the Court of Common Pleas, after thirty days public notice, by at least five advertisements in different parts of the county, one of which shall be in the hundred where the land lies, to sell as much of the timber or grass growing thereon, or in case there be not timber or grass sufficient to pay the said rate, as much of the said land, as will pay the said rate or assessment, at the discretion of the said court; and any sale so made, shall convey to the purchaser a good and sufficient title, subject nevertheless to such incumbrances as the said property was bound by before the sale thereof. (9)

County Treasurers to give bond.

SECT. 27. *And be it enacted*, That the respective County Treasurers for the time being, or any others to be chosen, before they enter upon their respective offices, shall give bond, with one or more sufficient sureties, to be taken in the name of the State of Delaware, and approved of by the Commissioners of the Levy Court and Court of Appeals, in the sum of Six Thousand Dollars, conditioned for the due and faithful execution of their respective offices, under the laws and customs of the state. (1)

When the Levy Court shall meet to hear appeals.

SECT. 28. *And be it enacted*, That the Commissioners of the Levy Court and Court of Appeals shall meet on the first Tuesday in January next, and on the first Tuesday in January in every succeeding year, in each county respectively, for the purpose of receiving

(9) The provisions in these two sects. 25, 26, are extended in chap. 125, c. sect. 7, to all county, poor, road, and state taxes.

(1) This sect. hath reference to sect. 12, of chap. 102, a. and to chap. 137. 2.

ing the returns of the valuations of the Assessors, and assessments made by the said Assessors and Commissioners of the tax, to be by them returned, agreeably to the directions of this act; and for the purpose of remedying the complaints of all and every person or persons who may be unequally or over rated, according to the directions of the act of Assembly of this state, intituled, *An act for raising county rates and levies.* (s)

C H A P.  
XCVIII.  
1796.

SECT. 29. *And be it enacted,* That every Assessor or Commissioner to be appointed by virtue of this act, shall, before he acts as such, take the following oath or affirmation, *to wit,*

*I A. B. do swear, or solemnly, sincerely, and truly declare and affirm, that as (Commissioner of the tax or Assessor, as the case may be, for \_\_\_\_\_ county, or \_\_\_\_\_ hundred, as the case may be) I will to the best of my skill and judgment, execute the duties of the said office diligently and faithfully, according to the directions of the act for the valuation of real and personal property within this state; and that I will spare no person for favour, affection, or partiality, or grieve any one for hatred or ill will; and that I will do equal right and justice, according to the best of my knowledge, in every case in which I shall act as Commissioner or Assessor: So help me God.*

Oath of Assessors and Commissioners.

Which qualification shall be administered by some Judge or Justice of the Peace of this state, to each of the said Commissioners of the tax; but the qualification of an Assessor shall be administered by one of the Commissioners of the tax for his county respectively. (t)

By whom administered.

SECT. 30. *And be it enacted,* That if any suit shall be brought against any person or persons for any thing done in pursuance of this act, the suit shall be commenced within six months after the fact committed; and the defendant or defendants in any suit may plead the general issue, and give this act and the special matter

Persons sued may plead the general issue,

(s) This sect. hath reference to sect. 8, of chap. 102. a. but see chap. 125. c. sect. 2, that the meeting of this Court of Appeals is to be annually on the first Tuesday in March, except as to the present year 1797, specially provided for in latter part of sect. 4, there,

(t) This sect. hath reference to sect. 2, of chap. 102. §. a. and sect. 6, of chap. 187. a.



C H A P.  
XCVIII.

1796.

and if, &c. shall  
recover treble  
costs.

matter in evidence, and that the same was done in pursuance, and by the authority of this act; and if it shall appear so to be done, or if any suit shall be brought after the time limited, then the jury shall find for the defendant or defendants; and if the plaintiff shall become non suited, or suffer a discontinuance, or if a verdict shall pass, or upon demurrer judgment shall be given, against him, the defendant or defendants shall recover treble costs, and have a judgment and execution for the same.

Parts of former  
acts repealed.

SECT. 31. *And be it enacted*, That so much of an act of Assembly of this state, intituled, *An act for raising county rates and levies*, and of one other act of Assembly of this state, intituled, *An act directing the choice of Inspectors and Assessors in this government*, and for the amendment of an act, intituled, *An act for raising county rates and levies*, as are hereby altered or supplied, or may be inconsistent with the tenor, true intent, and meaning of this act, be, and the same are hereby declared to be, repealed. (u)

Of a personal  
tax.

SECT. 32. *And be it enacted*, That every freeman above the age of twenty-one years, shall be rated, in addition to his assessment, a personal tax for a capital not exceeding Two Hundred Pounds, nor less than Fifty Pounds, at the discretion of the Assessors; and the Commissioners of the Levy Court and Court of Appeals may, at their discretion, order any person's name to be struck off the levy list, that shall request it. (w)

Levy Court may  
strike any per-  
son's name off  
the levy list.

*Passed February 9, 1796.*

CHAP.

(u) For which see said chaps. 102. a. and 187. a.—and the respective references thereto, as set down at the preceding sects. of this act.

(w) This sect. hath reference to sect. 5, of chap. 102. a. and to sect. 11, of chap. 187. a.—But see chap. 1250 c. sect. 8, an extension of the above sum of Two Hundred Pounds to the sum of One Thousand Pounds.