

counties, in General Assembly met, and by the authority of the same, That if any person shall kill any wolf, and shall bring the head thereof to any Justice of the Peace of any of the counties of this government, and upon oath or affirmation declare that such wolf was killed within the county to which such justice doth or shall belong; every such person shall receive, for killing a grown wolf, the sum of Fifteen Shillings, and for killing a whelp, or puppy, the sum of Ten Shillings, to be paid by the Treasurer of the county out of the public money of the said county, raised or to be raised as county levies are; and the said justice shall cause the ears of every such wolf or puppy to be cut off, and shall give unto such person a receipt and certificate to the said Treasurer, who is hereby directed and required to pay the said money to the person who killed such wolf, or his order,

CHAP.
C.
15 Geo. II.

2d. C H A P. C I. a.

16 Geo. II.

An ACT for the better settling intestates estates. Repealed 24 Geo. II. see after in chap. 119. a. sect. 14.—Note, this act passed in 16 Geo. II. and for which see the appendix.

C H A P. C II. a.

16 Geo. II.

An ACT for raising county-rates and levies.

WHEREAS it is necessary, yearly, and every year, to raise several sums of money for the defraying and paying the public charges of the respective counties of this government: Therefore, for the more easy and regular laying and raising the same,

SECTION 2. *BE it enacted by the honorable George Thomas, esq. with the King's royal approbation, Lieutenant Governor and Commander in Chief, under the honorable John Penn, Thomas Penn, and Richard Penn, esquires,*

true

C H A P.
CII.

16 Geo. II.

Freeholders to
chuse Assessors
yearly.

true and absolute proprietaries of the counties of New-Castle, Kent, and Sussex, upon Delaware, and province of Pennsylvania, and with the advice and consent of the Representatives of the freemen of the said counties, in General Assembly met, and by the authority of the same, That the freeholders and inhabitants of the respective counties of this government, who are legally qualified to elect and be elected Members of Assembly, shall yearly, and every year, on the first day of October, at the place appointed for making such elections, by a majority of voices of the electors, as aforesaid, for each hundred, chuse one substantial freeholder for every hundred in the counties aforesaid, to be the Assessor for the ensuing year; (a) and when such assessor or assessors shall be so chosen, the Sheriff of the respective counties shall take down their names in writing, under the hands and seals of six or more of the freeholders of the respective counties where they shall be so chosen, and certify the same to the justices of their General Sessions of the Peace in each of the counties next after such election, which return shall be entered on record in the session's minutes; and such assessor or assessors being so chosen as aforesaid, shall serve in said office, under the penalty of Twenty Shillings, to be recovered by a warrant under the hand and seal of any one Justice of the Peace of the county, to be paid to the Treasurer for the use of the poor of the county. And if any such assessor or assessors so chosen as aforesaid, shall happen to die, or remove out of this government, or be otherwise disabled to serve in the said office, the justices of the respective county-courts

Penalty on Assessors not serving.

(a) See an act directing the choice of Inspectors and Assessors, and for the amendment of this act for raising county rates and levies, chap. 187. a. passed November 1, 1766. Who are to be balloted for annually on 15th September, unless that shall happen on Sunday, then on the day after, in each hundred at some convenient place therein to be appointed by the Collector of Public Taxes for the hundred, or in case of his disability, refusal, &c. by the Overseers of the Poor thereof, &c. who with two freeholders are to preside at such election, first giving ten days previous notice thereof: And after to certify under their hands and seals the names of the persons so chosen to the Sheriff of the county, &c. who is to return such certificate into the office of the Clerk of the Peace within three days after the general election, &c.

By the supplementary act to the act for the better relief of the poor, chap. 249. b. sect. 17. passed February 4, 1792, Constables are to perform and execute several duties of Overseers of the Poor directed by several laws of the state made previous to January 29, 1791, the time of passing the principal act, whereby that office was done away by a new substitution of persons styled "Trustees of the Poor," &c.

Courts shall so often as it shall so happen, nominate and appoint another fit person to serve in the said office, until a new election shall be made in manner aforesaid. But before any of the said assessors so to be chosen or returned as aforesaid, shall take upon themselves the service and duty by them to be performed and executed, under the directions of this act, they shall be qualified, by taking an oath or affirmation, to the effect following, viz.

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16 Geo. II.

I A. B. will well and truly lay, or cause the rates and sums of money by virtue of this act to be imposed or raised, duly and equally to be assessed and laid, according to the best of my skill and knowledge; and herein I will spare no person for favour or affection, or grieve any for hatred or ill-will.

Their qualification.

Which qualification may be administered by any Justice of the Peace of the respective counties, where such assessor or assessors shall be chosen as aforesaid. (b) And if the inhabitants of any of the said counties neglect or refuse to chuse or elect such assessor or assessors (after assessors shall be once chosen by virtue of this act) then and so often, and when it shall so happen, the assessor or assessors of the next preceding year shall continue to officiate in their respective station as assessor or assessors, until a new election shall be made, pursuant to the direction of this act. (c)

No new choice being made, the old Assessors shall continue, &c.

SECT. 3. *And be it further enacted by the authority aforesaid, That the Justices of the Peace of the respective counties within this government, or any three of them, at their respective courts to be held in the month of November yearly, and every year, for laying the levies, together with eight Grand Jury-men, or such of them as will attend, and the assessors, or the majority of them, (d) shall meet at the court-houses*

Justices, eight Grand Jurymen, and Assessors, to meet and settle the public debts, &c.

(b) See "An act for the valuation of real and personal property within this state," chap. 98. c. passed February 9, 1796 for another form of a qualification to be taken by an assessor by and before a commissioner of taxes, a new body under the said act.

(c) See in said act, chap. 98. c. sect. 12. further provision for compelling assessors to serve as such, and do certain duties assigned to them in the said act, and also for supplying vacancies.

(d) See "An act to amend the laws of this state for raising county rates and levies," chap. 18. c. passed June 14, 1793, wherein the constitution of this Levy Court and Court of Appeal, in sect. 8. of this original act, is totally changed, and the powers

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16 Geo. II.

houses within the said counties, on the next Tuesday following their respective county courts held in the month aforesaid, and shall then and there proceed to calculate and settle the public debts and charges of the respective counties, allowing all just debts and demands which now are or hereafter shall be chargeable upon the said respective counties, and shall settle and adjust the sum and sums of money, which ought of necessity to be raised yearly, to defray the charges of building and repairing court-houses, prisons, work-houses, or for destroying wolves, crows and black-birds, with such other uses as may redound to the public service and benefit of the said counties respectively; and shall also ascertain and set down such competent sum and sums of money, as shall be yearly applied toward every of the said duties and services; together with such sum or sums as may be needful to make good deficiencies in county-rates assessed and not yet collected, and to enforce the collection thereof as need may require.

Lists of taxables,
&c. to be
brought in
every August
Sessions.

Penalty on ne-
glect.

SECT. 4. *And be it further enacted by the authority aforesaid,* That the Clerk of the Peace in each county, shall and is hereby required, at every August sessions to issue forth precepts directed to the Constables of every hundred or district, requiring them to bring to the said justices at the November sessions next after the date of such precepts, fair and true lists or accounts in writing, upon their oaths or affirmation, of the names and surnames of all and every the taxable persons residing or dwelling within the limits of those hundreds or districts with which they shall be charged, and the names of all the freemen, inmates, hired servants, and all other persons residing or sojourning in every of their hundreds or districts aforesaid; (e) upon pain of forfeiting any sum not exceeding five Pounds, at the discretion of the justices aforesaid, to be

thereof vested in Commissioners to be chosen, as to numbers and residence as specially prescribed in said chap. 18. c. at the same time and place, and in the same manner that Senators and Representatives for the counties are.

(e) See the act beforementioned, chap. 187. a. sect. 9. for further provision as to the contents of such lists of taxables and for procuring returns thereof. But see said chap. 98. c. from sects. 4 to 10 inclusive, where other provision is made.

be levied by distress and sale of the delinquent's goods and chattels, to be paid to the Treasurer of the county, for the use of the poor of the county; and for want of such goods or chattels, then to take the body of such offender or offenders in execution, to be committed to the county gaol, there to remain until debt and cost are fully paid, or be otherwise legally discharged. And every of the said Constables shall have and receive of the Treasurer of the respective counties for the time being, the sum of Five Shillings each, for their care and trouble in taking and returning the said lists in manner aforesaid.

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CII.

16 Geo. II.

SECT. 5. *And be it further enacted by the authority aforesaid,* That after settling and allowing all just debts and demands chargeable upon the respective counties, and adjusting and settling the sum and sums of money of necessity to be raised as aforesaid, to be allowed by the Justices, Grand Jurymen and Assessors aforesaid, it shall and may be lawful for the Assessors of the respective counties, and they are hereby required to meet together, and by the Constables returns, or any other lawful way or means, inform themselves what persons and estates in their respective counties are rateable by virtue of this act; and shall forthwith equally and impartially assess themselves and all others as aforesaid (exempting out of such assessments all unsettled tracts or parcels of land, and having due regard to such as are poor, and have a charge of children, the poorer sort of such not to be rated under Eight Pounds) and no single man, who at any time of assessment is under twenty-one years of age, or hath not been out of his servitude or apprenticeship six months, shall be rated by this act; and as to those single men who have no visible estates, they shall not be rated under Twelve Pounds, nor above Twenty-four Pounds. (f)

Assessors to assess themselves and others impartially.

SECT. 6. *And be it further enacted by the authority aforesaid,*

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aforesaid,

(f) This sect. 5, added to and explained in the aforesaid chap. 187. a. sects. 10, 11. But see said chap. 98, c. throughout, for an entire new arrangement of duties to be performed by the Assessors, as also by the six Commissioners of Tax to be appointed in each county under that act.

See also sect. 32. thereof, that the Commissioners of the Levy Court and Court of Appeal may, at their discretion, strike any person's name off the Levy List.

CHAP.
CII.
16 Geo. II.

Fair duplicates
to be delivered
to the Treasur-
er

*fore*said, That the said respective sums of money, with the names of the persons to whom payable, and the particular uses to which they are appropriated, shall be entered on the minutes kept by the Clerk of the Peace of each respective county; who is to officiate as Clerk of the Levy Court, which said Clerk is to transcribe, from said minutes, fair and true duplicates of all the proceedings of said court, to be delivered to the Treasurer of each respective county for the time being; who is hereby required to provide good and sufficient books, at his own cost and charge, where he shall make entries of the said duplicates accordingly.

Copies of assess-
ments to be
published.

SECT. 7. *And be it further enacted by the authority* *fore*said, That after the making such rates and assessments as *fore*said, the Clerk of the Peace in each respective county shall set up, or cause to be set up and published in the most public places of the respective hundreds of the said counties, in writing under his hand, a true copy of such rates and assessments as *fore*said, together with notice of the day appointed by this act for holding the Court of Appeal; and for every neglect or refusal to forfeit and pay the sum of Twenty Shillings, to be paid to the Treasurer for the time being, for the use of the poor, to be recovered by warrant under the hand and seal of any Justice of the Peace of said county, by distress and sale of the offender's goods and chattels.

Penalty on Ne-
glect.

Justices, &c.
to meet and hear
complaints, &c.

SECT. 8. *And be it further enacted by the authority* *fore*said, That after the Justices, Grand Jurymen and Assessors, or a majority of them, shall have made such rates, calculations and assessments as *fore*said, the said justices shall appoint that day four weeks from the time of their meeting in each of the respective counties to meet again (g) at the same place to hear the complaints, and redress the grievances of such person or persons as shall be unequally or over-rated,

(g) See after in chap. 137. 2. sect. 4. See sect. 98, of the said act chap. 28. 6. directing the Commissioners of the Levy Court and Court of Appeal to meet on the first Tuesday in January in each year, for the purpose of remedying the complaints of all who may be unequally or over-rated.

rated, and, upon just cause shewed, they are hereby impowered to add or diminish to such person's rate or assessment as to them shall seem just and reasonable; and they may then and there call before them such person or persons as they find are omitted in the said assessment, and rectify such omission or omissions; and if the person or persons so omitted refuse or neglect to appear, to give an account of his, her, or their estate or estates, he, she, or they so offending, shall forfeit and pay any sum under Twenty Shillings, at the discretion of the court, to be paid to the Treasurer for the use of the poor of the county, and on default thereof, to be recovered by a warrant under the hand and seal of any one Justice of the Peace of the said county, by distress and sale of the offender's goods or chattels. (b)

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CII.
16 Geo. II.

Omissions to be rectified.

SECT. 9. *And be it further enacted by the authority aforesaid,* That on the day the Justices, Grand Jurymen and Assessors do meet to hold their Court of Appeal, as before is directed, in each of the respective counties aforesaid, or so many of them as will be present, they shall and are hereby required to nominate and appoint one substantial freeholder at least in every hundred, to be Collector of the public tax or assessment from time to time, and immediately after such second meeting or days of appeal as aforesaid, shall cause duplicates of the said assessments of each hundred to be transcribed from the Records of the Court by the Clerk, and by him delivered to the Collector of each respective hundred, with a warrant from the justices aforesaid, or any two of them, empowering such Collector, in his proper district, to demand and receive of the persons assessed, the respective sums of money wherewith they shall stand charged in his list or duplicate as aforesaid. And if any person or persons so rated or assessed by virtue of this act, shall refuse or neglect to pay the sum or sums so assessed, or any part thereof, by the space of ten days after demand made, such person or persons

Collectors to be appointed by the Commissioners of this court. See note (d) at sect. 3. Ante.

(b) See in section 20, of the same act, chap. 98. c. how persons omitted by the Assessors may be rated by the Commissioners of Tax.

C H A P.
CII.

16 Geo. II.

Their power.

persons being a freeholder, it shall and may be lawful for the said Collectors respectively, to levy by distress and sale of the goods and chattels of the person or persons so neglecting or refusing to pay as aforesaid, the said several sums of money that the said person or persons stand chargeable with, and to make sale thereof, rendering the overplus (if any be) to the owner or owners thereof, after all reasonable charges be deducted; but if no distress can be found by the respective Collectors, and the party assessed refuse or neglect to shew goods or chattels of his own forthwith to be levied upon to satisfy such assessment, with reasonable charges, then such Collector shall take the body of every such person or persons so neglecting or refusing to pay as aforesaid, and bring him to the county gaol, and deliver him to the Sheriff, or keeper of the said gaol, who is hereby required to receive and detain him in safe custody, until payment, with costs, be made.

Collectors to
render accounts.

SECT. 10. *And be it further enacted by the authority aforesaid,* That the said Collector shall once in ten months at least, from such day or court of appeal as aforesaid, render a just and true account of, and pay unto the respective County Treasurer for the time being, all such sums of money as they or any of them shall have then received, and shall pay all and every the sums of money aforesaid in their respective duplicate, within the space of eleven months after such day of appeal as aforesaid; and the Treasurer's receipt to the Collectors shall be a sufficient discharge from such collection or assessment. And if any of the said Collectors refuse or neglect to pay the sum or sums of money, or any part thereof, that they shall be accountable for as aforesaid, according to the directions of this act (retaining such sum or sums as are herein after allowed for collecting and paying the same) then such delinquent Collector shall be fined by the respective county court, in any sum not exceeding Five Pounds; and the said county court shall appoint another Collector or Collectors as the case

Penalty on de-
linquents.

may

may require, to act in his or their stead until the next Court of Appeal. (i)

C H A P.
CII.

16 Geo. II.

SECT. 11. *And be it further enacted by the authority aforesaid,* That the fees of the respective Collectors within this government, shall be as followeth, viz. For collecting and paying to the Treasurer any sum or sums of money by him or them so collected and paid as aforesaid, at the rate of ten per cent. and so in proportion for any greater or lesser sum or sums of money; and for taking and selling the goods or chattels by virtue of their warrant in execution, or making distress as aforesaid, shall be Three Shillings and Six-pence, and no more; and for taking the body of any person, and delivering him to the Sheriff or Gaoler as aforesaid, shall be Four Shillings, and no more, any law, custom or usage to the contrary notwithstanding.

Collectors fees.

SECT. 12. *And be it further enacted by the authority aforesaid,* That the respective County Treasurers (k) for the time being, or any others to be chosen by virtue of this act, before they enter upon their respective offices, according to the directions of this act, shall give bond to the Justices of the Court of Quarter Sessions, in the name of the Governor for the time being, with one or more sufficient sureties, in the sum of Five Hundred Pounds, conditioned for the true execution of their respective offices, and due observation of this act; (l) which bond shall be immediately recorded by the Clerk of the Peace, in the minutes of the aforesaid court: And in case of death, or removal of any of the said Treasurers, then the Justices of the Peace of the proper counties for the time being, or the major part of them, shall appoint

County Treasurer to give bond.

Vacancies how to be supplied.

(i) That Collectors of the State Tax directed by annual acts to be raised for the support of government are now by special provision therein to be appointed by, and accountable to the State Treasurer.

(k) A good and substantial freeholder to be appointed Treasurer at the Court of Appeals in each county, and to continue in office three years, giving security, &c. for which see chap. 137. a. 25 Geo. II.

(l) See said chap. 98. c. sect. 27. That such Treasurer is to give bond with one or more sufficient sureties in the name of the State of Delaware, to be approved of by the Commissioners of the Levy Court and Court of Appeals in the sum of Six Thousand Dollars, &c.

C H A P.
CII.

16 Geo. II.

Treasurer's al-
lowances, &c.

appoint others to supply the places of such as shall so die or be removed from time to time ; which said Treasurer shall give security in manner aforesaid, and shall keep a distinct book in each county, containing a particular account of all the rates and assessments made or to be made as aforesaid, as also of all disbursements and payments made by order of the Justices and Grand Jurymen, or other lawful authority. And the Treasurers shall be allowed for their trouble, in receiving and paying all such sums of money as shall come into their hands respectively, by virtue of this act (or any other lawful authority) the sum of Four Pounds for every Hundred Pounds, and so in proportion for any greater or lesser sums of money, to be allowed him at settling his accounts, as is hereafter directed. And where any County Treasurers shall be removed from their office of Treasurer, they shall deliver up to his or their successor or successors all the books belonging to or concerning such respective county or counties where he or they acted, whole, intire and undefaced ; and upon the death of any County Treasurer, his executors or administrators shall deliver up in like manner, all the books and papers relating to the public accounts of the said office, to the succeeding Treasurer or Treasurers.

Persons to be
appointed to set-
tle Treasurers
accounts, &c.

SECT. 13. *And be it further enacted by the authority aforesaid,* That the Justices, Grand Jurymen and Assessors, at their respective courts, to be held in the month of November, yearly, and every year, shall nominate and appoint out of their own number, three fit persons to settle accounts with the Treasurer, who is hereby required to lay before them the true and just state of all the accounts relating to the public, in his hands ; which three persons shall proceed, or any two of them, to adjust and settle the said accounts, and make their report to their next Court of Appeal after their appointment as aforesaid ; which settlement, when so made, shall be signed or subscribed by the parties as aforesaid, and then received and filed among the papers of the said court.

Allowance to
Justices, Grand-
Jurymen and
Assessors.

SECT. 14. *And be it further enacted by the authority aforesaid,* That the Justices, Grand Jurymen and Assessors of the several counties within this government, shall

shall be allowed and paid for their trouble, attendance and expenses in executing and performing what is required of them in this act, the several sums of money following, *viz.* To the Justices, Grand Jurymen and Assessors of the county of New-Castle, the sum of Eighteen Pounds, and no more. And to the Justices, Grand Jurymen and Assessors of the county of Kent, the sum of Fourteen Pounds, and no more. And to the Justices, Grand Jurymen and Assessors of the county of Suffex, the sum of Twelve Pounds, and no more. (*m*) And to the respective Clerks of the Peace of the said counties, for their pains in officiating as Clerks of the Levy Court, and for writing duplicates, warrants and precepts as aforesaid, relating to the premises, such fees as the aforesaid Justices, Grand Jurymen and Assessors shall from time to time think proper to allow.

CHAP.
CII.
16 Geo. II.

SECT. 15. *And be it further enacted by the authority aforesaid,* That the several Collectors of the aforesaid counties respectively, shall each of them, before he enter upon his office, give bond to the Justices of the Court of Quarter Sessions, with such security as shall be required, in the name of the Treasurer of each respective county, for the faithful performance of the trust by this act in him reposed. Collectors to give bond, &c.

SECT. 16. *And be it further enacted by the authority aforesaid,* That all the laws or acts of Assembly heretofore made in this government for the raising county-rates and levies, and every matter, clause and thing therein contained, shall be, and are hereby declared to be repealed, and made null and void; any thing in the said acts, or any of them, contained to the contrary notwithstanding. Repeal of former laws.

CHAP.

(*m*) See the act of June 19, 1793, chap. 18. c. sect. 7. a daily allowance prescribed for the Commissioners of the Levy Court and Court of Appeal, and Assessors attending there.

See also section 23, of chap. 98. c. as to the compensation to be made to the Commissioners of Tax, and Assessors for their trouble and expense in discharging the duties of their respective offices.