

tenements and hereditaments of or belonging to any person dying intestate, shall go and be allotted to his widow for her life; and the residue and remainder thereof shall be distributed and allotted in the same manner as the surplusage of the intestate's personal estates above limited and directed: all which distributions of the remainders and surplusages as well of testator's as intestate's estates shall be made by the respective registers of the counties where such testator's or intestate's estates shall lie for the time being, within twelve months next after the decedent's death; and every one to whom any share in the distribution shall be allotted, shall give bond with sufficient sureties to the said register, that if any debt or debts truly owing by the intestate shall afterwards be sued for and recovered or otherwise duly made to appear, that then and in every case, he or she shall refund and pay back to the administrator his or her ratable part of such debt or debts, and of the costs of suit and charges to the administrator by reason of such debt accruing, out of the part or share to him or her allotted as aforesaid, thereby to enable the said administrator to pay and satisfy the said debt or debts discovered, after the distribution is made, as aforesaid, and that all such of the intestate's relations and persons concerned, who shall not lay legal claim to their respective shares of such estates within seven years after the decease of the intestate, shall be debarred from the same for ever.

Passed November 27, 1700; repealed by the Queen in Council, February 7, 1705-6. See Appendix I, Section II.

CHAPTER XXXII.

AN ACT FOR RAISING COUNTY LEVIES.

Whereas there is a continual occasion for a public county stock to defray the necessary charges of each county, for the support of the poor, building and repairing of prisons and bridges, paying of salaries belonging to assemblymen, paying

for wolves' heads and all other just debts and necessary charges:

[Section I.] Be it enacted by the Proprietary and Governor, by and with the advice and consent of the freemen of this Province and Territories in General Assembly met, and by the authority of the same, That from henceforth it shall be lawful for the freemen of each respective county in this government, at such time as they shall, according to law, meet together to choose their representatives to serve in assembly, then and there to choose six persons of the substantial freeholders of the county, to be assessors thereof; and when so chosen the sheriff shall take their names in writing, under the hands and seals of at least six more of the substantial freeholders of the same county, who shall be entered upon record at the next county court.

[Section II.] And be it further enacted by the authority aforesaid, That the justices of each county shall, at their respective county courts to be held in the Seventh month yearly, or oftener if occasion be, with the assistance of the grand jury, and any four at least of the said assessors, calculate the public charge of their county, allowing all just debts, dues and accounts of the same; which said assessors shall, within six weeks after such calculation, make or lay a rate of assessment of one penny per pound (and so proportionably for every greater or less sum) for every pound clear value of all real and personal estates within the said county, except household goods and implements used in trade and getting a livelihood, having a due regard to such as have a charge of children, the clear value of whose estates, both real and personal, amounts not to thirty pounds; and after the rate of four shillings per head (and so proportionably for a greater or less sum) of all freemen that are sixteen years of age or upwards, not having families or a charge to maintain, and are not under their parents' tuition, and assisting them in their plantations or trades, and are not otherwise rated by this act.

Provided always, That no person that has been a bond-servant by indenture or otherwise in this government, shall be rated the above said four shillings per head until he has been free from his servitude the space of one year. And the justices of the

respective counties or some one of them shall by warrant cause the constables to bring in certificates in writing of the names of every person in their respective limits, with which they shall be charged, and of the substance and value of every one of them who are to be rated by this act; which said substances and values shall again be liable to the valuation of the assessors aforesaid, who are, by all lawful means they can, to inform themselves of the true valuation of all the clear estates both real and personal within their respective counties, and shall assess themselves and others for and in respect of the said estates as aforesaid. And the assessors shall appoint so many collectors as they shall think fit, to collect and gather the same, who shall have for his or their pains allowed by the treasurer one shilling per pound, or so much as the assessors can agree for. And the constables in each township or precinct within this province shall from time to time yearly, as the assessors shall direct, take lists of the names of all tithables and taxable persons in their respective townships or precincts; and the constables in each hundred or township within the three lower counties annexed to this province, shall in the Fourth month yearly take a list of all tithables and taxable persons in the respective hundreds or townships in the said annexed counties. And wherever any freemen are found, either in the province or counties annexed, that have no houses nor plantations of their own, but are moving from place to place, as they can find labor, or their business calls them, the owner of the place where such are hired or are inmates shall be chargeable or answerable for the levy or rate assessed or taxed upon such freemen as aforesaid; and the said freemen shall work for or otherwise allow and repay the same to such owners or persons as shall entertain them respectively. And if any such person, master or landlord shall refuse to pay such tax, the said collectors shall levy the same upon such person's goods and chattels in manner hereafter in this act expressed, as if such tax had been laid upon the said person, master or landlord himself.

[Section III.] And be it further enacted by the authority aforesaid, That the said assessors shall appoint a treasurer in their respective counties, who shall keep a distinct book con-

taining a peculiar account of all the rates and assessments made as aforesaid, as also of all disbursements and payments he hath made by order from the justices and assessors; which said treasurer shall in the Seventh month yearly bring in his accounts, and make them up in open court before the justices of the said court and assessors, and all others that are willing to be present at the auditing thereof; except in case of death or other extraordinary occasions that shall be allowed of by the court; and for his service he shall have so much as the assessors can agree with him for. And the assessors for their pains shall be allowed six pence per pound of all the sums by them assessed.

[Section IV.] And be it further enacted, For the further encouragement of the justices and overseers of the poor to disburse money upon any sudden or emergent occasion for the relief of the poor out of the first moneys that shall be raised to pay the county charges, the moneys laid out for the poor (before any other disbursements or payments be made) shall be first satisfied and fully paid.

Provided always, That the debts formerly due from the county may be in like manner paid, as those which shall be hereafter due.

[Section V.] And be it further enacted by the authority aforesaid, That if the collectors, so as aforesaid chosen, shall deny, neglect or refuse to collect any sum or sums of money, in form before mentioned assessed, and be convicted thereof, they and each of them so refusing or neglecting shall be fined by the justices of the respective county courts, in any sum not exceeding five pounds, to the use of the poor of that county.

[Section VI.] And be it further enacted by the authority aforesaid, That if any person or persons whatsoever within this government, who shall be assessed or rated any sum or sums of money by virtue of this act to be levied, shall deny, refuse or delay to pay the same, that then it shall and may be lawful for any collector of the respective county, by virtue of a warrant under the hand and seal of any of the justices of [the] peace of the county where such offender at the time doth reside (who by virtue of this act are required and authorized to grant such

warrants) to levy the same by distress and sale of such person's goods and chattels, returning the overplus (if any be) to the said person or persons that were the owners thereof, after the sum assessed and distrained for, [and] when all reasonable charges are deducted.

[Section VII.] And be it further enacted by the authority aforesaid, That the money and effects gathered and received by the said collectors within their respective limits, by virtue of this act, shall from time to time be duly paid to such receiver or receivers as shall be appointed to receive the same, whose receipts shall be sufficient discharges to such collectors.

[Section VIII.] And be it further enacted, That the respective sums assessed as aforesaid shall be gathered and received by the said collectors in current money of this province, or for want thereof in good merchantable county produce, at the current market price according to law, at such convenient place or places as the assessors shall appoint, any law, usage or custom to the contrary thereof in anywise notwithstanding.

[Section IX.] Provided always, and be it further enacted, That if any person or persons assessed or rated for or in respect of any estate for which by this act he or they is [sic] or may be rated, do within four weeks after such assessment find him or themselves aggrieved thereby, such person or persons shall and may have the privilege to complain to the assessors that signed or allowed his or their rates; which said assessors shall meet and sit on the same day of the week on which they made the said assessment, four weeks after the same was made, to hear all such complaints, and shall then particularly examine the person or persons complaining, or any other person touching the value of the complainant's real and personal estate; and may thereupon abate, defalk or increase the said assessments according as the complainants shall appear to be worth, either by the parties' own attest or proof of others.

[Section X.] Be it also provided and further enacted by the authority aforesaid, That if at any time the freemen of any county shall neglect to choose assessors as aforesaid, or if when chosen, they do not attend their service as above directed, then the justices of the peace of the said county, together with the

grand jury thereof, may and shall perform all the several parts and duties of the said assessors, as fully and amply to all intents and purposes as such assessors themselves (were they chosen) by virtue hereof might or could perform, anything in this or any other act to the contrary in anywise notwithstanding.

Passed November 27, 1700; allowed to become a law by lapse of time, in accordance with the proprietary charter, having been considered by the Queen in Council, February 7, 1705-6, and not acted upon. See Appendix I, Section II, and the Acts of Assembly, passed November 27, 1700, Chapter 79; January 12, 1705-6, Chapter 157; and June 7, 1712, Chapter 184; repealed by the Acts of Assembly, passed February 22, 1717-18, Chapter 231, and March 20, 1724-25, Chapter 284.

CHAPTER XXXIII.

AN ACT DIRECTING THE ATTESTS OF SEVERAL OFFICERS AND MINISTERS.

[Section I.] Be it enacted by the Proprietary and Governor, by and with the advice and consent of the freemen of this Province and Territories in General Assembly met, and by the authority of the same, That all persons who shall hereafter be commissioned and appointed to be judges, justices, masters of the rolls, sheriffs, clerks, coroners, and all officers of state and trust in this government, and shall, when lawfully required, promise fidelity to the King as sovereign and to the proprietary and governor of this province and territories under the Crown of England an obedience to the laws of this government, and take the attests hereafter mentioned, shall be adjudged and are hereby declared to be qualified to act in their respective offices and places.

The form of judges' and justices' attests shall be in these words, viz.,

Thou shalt solemnly promise, that as judge or justice according to the governor's commission to thee directed, thou shalt do equal right to the poor and rich to the best of thy knowledge and power, according to law, and after the usages and consti-