



Delaware Tax Laws in Force During the American Revolution

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Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 8 • pp. 608 - 618	An Act for printing and emitting fifteen Thousand Pounds of bills of credit of this state, to be let out on loan and for striking the further sum of ten thousand pound in such bills for the use of this state, and for providing a fund for sinking the same.	22 Feb 1777	1777 - 1881	“...to the end that the said sum of Ten Thousand Pounds in bills of credit hereby given for the defence and used of this state may be sunk and destroyed within the term of five years...” each county is required to levy an additional tax to raise £666.13.4 to be collected at the same time and in the same manner as other taxes [617-619]. After the first year the courts were required to lay an additional tax for this purpose at the time they normally met for laying the county tax.[617] The collectors are to pay the Trustee of the Loan Office of his county in bills of credit current by this act, which are to be burned. The tax was to be in effect for five years.
Ch 22 • pp. 627 - 633	An Act for raising one hundred and twenty thousand dollars, in the Delaware State, for the service of the year One Thousand Seven Hundred and Seventy-eight, by a general tax.	18 May 1778	1778	“...the honorable Continental Congress since the commencement of the present war with Great Britain, have emitted large sums of bills of credit for the defence of America....” “...a requisition is made on this state to raise Sixty Thousand Dollars by way of tax in the present year for its computed quota of Five Millions of Dollars, part of the sums emitted as aforesaid, in order for the sinking of the same.” Also, for furnishing Delaware’s quota of troops the General Assembly has added to the bounty, voted a premium for officers, and borrowed \$40,000 [627]. Delaware will raise \$120,000 by tax, divided evenly among the three counties. A special court will be held by 10 June in each county to determine the rate needed [628]. “Collectors ...shall receive from persons rated in his assessment list for the last year the sum per pound which they shall ascertain necessary to raise the Forty Thousand Dollars...”[628-629] Collectors shall provide a just and true account on or before 24 November [630]. Some estates of minors have not been assessed in Kent County and that is to be corrected [629].
Ch 38 • pp. 647 - 655	An act for raising One Hundred and Ninety-eight Thousand Dollars in the Delaware State, for the service of the year One Thousand Seven Hundred and Seventy-nine, by a general Tax.	2 Feb 1779	1779	It has been necessary for Congress to emit large sums of bills of credit for carrying out the war with Great Britain and Delaware’s share for the current year is \$150,000. It is necessary to cloth the officers and troops of the state and other needs may arise, requiring a further sum of \$48,000 [647]. \$198,000 will be raised by a tax within 1779, evenly divided among the three counties. A special court session will be held in each county on or before the 3rd Tuesday [16th] of February to determine the rate needed to raise the money based on the last assessment[648]. Some estates of minors have not been assessed in Kent County and that is to be corrected [649]. Collector will pay half the tax to the Treasurer on or before 20 May and the other half on or before 30 Nov. [650]
Ch 46 • pp. 670 - 677	An act for raising an additional sum of Four Hundred and Ninety-five Thousand Dollars in the Delaware State, for the service of the year One Thousand Seven Hundred and Seventy-nine, by general tax	6 Jun 1779	1779 - 1780	Congress had requested more money, the share for Delaware being \$450,000, and “...it is necessary for the recruiting and cloathing of the troops of this state, and to make just and adequate provision for the officers, and for defraying other expenses that have arisen...” at a cost of \$45,000 [670]. \$180,000 from New Castle, \$165,000 from Kent, and \$150,000 from Sussex will be raised and paid into the State Treasury before 25 March 1780 [671]. The present assessment is not equal and just. The assessors shall meet, assess in their respective hundreds, and rate equally and justly. Assessors shall make their returns at the August Court of Quarter sessions [672]. Collectors shall pay the treasurer on or before 24 December and 24 March next.[674] Soldiers are exempted.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 53 • pp. 682 - 690	An act for raising One Million Three Hundred and Sixty Thousand Dollard, in the Delaware State, between the first day of February and the first day of October, in the year One Thousand Seven Hundred and Eighty; and for other purposes therein mentioned.	25 Dec 1779	1780	Congress in a resolution dated 4 Oct. 1779 has given Delaware a quota of \$170,000 per month, amounting to \$1,360,000 [682]. New Castle is to pay \$518,095, Kent \$453,333, and Sussex \$388,572 [682-683]. This money is needed "...to carry on the just and necessary war...." and is to be raised from 1 February through 1 October.[682] The assessors are to meet at on 7 February to set fair and just assessments. Courts are to order the rate of assessment to be added to the list of rates of the other taxables in the hundreds.[684] Clerks of Peace to make out duplicate assessments.[684]Collectors shall pay at least one third of the tax into the Treasury on or before 1 May, and on 10 September shall render a just and true account and pay the residue. (One half of the tax was repealed in Ch. 56, 15 April 1780.)
Ch 56 • pp. 692 - 701	An act for furnishing supplies within this state for the army of the United States for the ensuing campaign.	15 Apr 1780	1780	Congress by resolution of 25 Feb. has called on Delaware for 3,050 barrels of flour, 500 tons of hay, and 18,652 bushels of Indian corn [692-693]. County quotas are set as follows: Newcastle 3055 barrels, 457 ½ tons, Kent 1,006 barrels, 42 ½ tons, and 1,413 bushels; Sussex 150 barrels, 17,448 bushels [693]. Justices in each county to meet in May to determine the cost of purchasing the above supplies allowing 4 ½ Spanish milled dollars per hundred weight of flour, 15 Spanish milled dollars per ton of hay, and ¾ Spanish milled Dollar per bushel of Indian Corn and set the tax rate [694]. Citizens are to bring supplies to the designated stations for receiving supplies, ½ by 10 Aug and ½ by 13 Dec. Taxpayers can take an oath the they do not have sufficient specific articles annexed to his name in the assessment over and above what is necessary to support his or her family for one year and they pay the value of the articles at specified prices [697]. Wheat may be delivered in lieu of flour [700]. One half of the tax is Chapter 53 shall not be collected or received by collectors [700]. 2/3 of the half collected shall be paid to the Continental Treasury [701].
Ch 71 • pp. 719 - 738	An Act for calling out of circulation and cancelling the quota of this state, according to the present apportionment, of all the bills of credit emitted by Congress; and for emitting and funding the new bills, according to the resolutions of Congress of the eighteenth of March last, and for other purposes.	2 Feb 1781	1781 - 1785	"...the just and necessary war into which the United States have been driven, obliged the Congress to emit bills of credit...."[719-720] Congress in resolutions of 18 March 1780 has called upon the states to make provisions for this [720]. Delaware is to raise \$2,266,666 2/3 in 1781, to be paid into the state treasury in equal payments in May, Aug., and Nov. New Castle \$863,491 2/3; Kent \$755,555 1/3; Sussex \$647,619 2/3 [720]. The first two portions are to be paid in bills of credit of Congress only. The third may be paid in bills of credit of Congress, Delaware, or the counties of New Castle, Kent, and Sussex, or in gold or silver. A special court is to be held in each county on 20 Feb to set the rate necessary to raise the money [721]. Assessors are to make diligent inquiry and make any additions to the last general assessment [726]. Lists are to be delivered by 10 March. Bills of credit emitted by Congress are to be destroyed [726]. To carry resolutions into effect "... a tax on the persons and estates in this State of Twenty-seven Thousand Two Hundred Dollars shall be annually levied and collected from last day of December One Thousand Seven Hundred and Eighty One, "for an additional period of five years...." The shares are: New Castle \$10,361 2/3; Kent \$9,066 2/3; Sussex \$7,771 2/3 [728]. [These amounts were adjusted in June 1781 to £9,000, £7,875, and £6,750 respectively [Ch. 83, p. 752]. Payments are due to the state treasury on or before each 1 November. "...the Justices, Grand Jurymen and Assessors of the counties aforesaid, at the usual time of holding their Levy Courts, in the present and the following four years, shall over and above the tax laid for discharging the county rates and levies, lay such additional sum in the Pound, upon the whole rates of the county, according to the then assessment, as will certainly raise, clear of all charges of collection, their respective county proportions of the same annual sum of Twenty-seven Thousand Two Hundred Dollars...."[728] The additional sums are to be laid at the usual time for holding the levy courts. [728] On or before 1 November 1782 through 1786 inclusive, pay to county treasurer the additional sum and sums assessed.[729]

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 75 • pp. 741 - 747	An ACT for raising Seven Thousand Eight Hundred and Seventy-five Pounds, in Specie, for the Service of the year One Thousand Seven Hundred and Eighty-on, by a general tax.	18 Jun 1781	1781	“...Congress have called upon the United States for their respective quotas of supplies and monies necessary for supporting the army of the said states, during the present campaign; and for defraying other expenses incurred in the prosecution of the present war. [741]” £7,875 will be provided in specie, £3,000 from New Castle, £2,625 from Kent, and £2,250 from Sussex, in two equal payments on 15 September and 15 December [741-742]. The counties are to hold a Special Court on or before 20 July to determine the rate according to the last assessment necessary to raise the money. Within 15 days afterwards the Clerk will deliver the amount to be raised by the collectors. The collectors will pay the county treasurer on or before 20 September and on or before 20 Dec render a true account and pay the residual amount due. Those neglecting or refusing to pay are charged an additional 3d/£ on the sum due [744].
Ch 83 • pp. 751 - 762	An act for raising Twenty-Three Thousand Six Hundred and Twenty-Five Pounds, in specie, for the service of the year One Thousand Seven Hundred and Eighty-two.	13 Nov 1781	1781 - 1782	“...Congress have called upon the United States for their respective quotas of supplies and monies necessary for supporting the army of the said states, and for defraying other expenses incurred in the prosecution of the present war. [751]” £23,625 in gold and silver coin will be raised by a tax to be paid into the state treasury in three equal portions in March, June, and Oct 1782 [751]. New Castle £9,000; Kent £7,875; Sussex £6,750 [752]. In November the hundreds that are too large for the assessors to have knowledge will be divided. The assessors shall meet between 29 November and 11 December to rate and assess persons and estates.[753-754] Duplicates of assessments are to be posted [754]. Collection is to be in three equal parts in March, June, and October [755]. The first portion of the tax may be paid in supplies for the army: flour, pork, or beef.[755] Those neglecting or refusing to pay are charged an additional 3d/£ on the sum due [759]. Notices of assessments must be posted at least 10 days prior to the meeting of an appeals court on 14 Jan. The court will determine the rate needed to raise the required amount of money. Taxes are to be collected in equal parts in Mar., June, and Oct. The first portion of the tax can be paid in articles of supply: wheat flour, pork, or beef. Receivers are to give receipts on or before 8 March and make monthly returns. Collectors are to pay the taxes to the county treasurer on or before 21 March, 21 June, and 21 Oct.
Ch 99 • pp. 776 - 782	An Act for raising Twenty-two Thousand Five Hundred Pounds for the Service of the year One Thousand Seven Hundred and Eighty-three.	21 Jun 1783	1783	Congress by resolution of 16 October 1782 set a quota for Delaware of \$28,000.[776] Additional money is needed for interest and delays, so the total amount needed is £22,500 in gold or silver [776]. This amount will be raised by tax. The county shares are: New Castle £8,571.8.8; Kent £7,500; Sussex £6,428.11.4 [777]. Each county will hold a special court on or before 19 August to determine the rate needed [777]. Collectors are to pay the county treasurer on or before 1 Dec and 1 March [778-779].

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol. 1, Ch 102 pp. 257 - 267	An Act for raising county rates and levies.	1742?	Through-out the War. Some of the procedures were used for taxes in support of the War.	“...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....[257]” Each county will elect an assessor on 1 October for the ensuing year [258]. At the November Court yearly the justices with eight grand-jury-men and the assessors will meet to calculate and settle the public debts and charges for the county and adjust the sum of money necessary to be raised yearly [259-260]. The assessors will then inform themselves of the persons and estates in their respective counties [261]. The Clerk will enter the money with the names of those to whom it is payable in the minutes kept by the county and deliver a copy to the county treasurer [262]. Assessments and rates are posted and appeals heard and collectors are appointed. At least once in ten months the collectors shall render their accounts.

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible.

Vol II of the *Laws of the State of Delaware* can be found at this web address:

http://books.google.com/books?id=HMtJAQAIAAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false

For the Act for raising county-rates and levies:

https://books.google.com/books?id=dMpJAQAIAAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q=rasing%20county%20rates%20and%20levies&f=false