



# Delaware Revolutionary Tax Lists from the Delaware Public Archives

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution  
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



March 17, 2016

## Purpose of the Report

**Background.** The state of Delaware first passed tax laws in 1777. There were earlier colonial laws, but of course none of them were passed to support the Revolution or to address requests of the Continental Congress. The Delaware tax lists that provide evidence of Patriotic Service for the Sons of the American Revolution must date between 1777 and 1783 inclusive. Every state tax levied by Delaware from 1777 through 1783, supported the War, including some that addressed a request of the Continental Congress. This included retiring bills of credit, an action requested several times by the Continental Congress in order to maintain the financial underpinnings of the Revolution. A colonial law authorizing counties to levy taxes to support civil functions remained in effect throughout the Revolution, so there is a need to distinguish county taxes (which do not provide evidence of Patriotic Service), from state taxes and combined county and state taxes (which do provide evidence of Patriotic Service).

The Delaware Public Archives has custody of a number of Revolutionary tax records for the three counties of the state as well as county levy court records. These records include lists of assessments made from 1777 through 1783 as well as lists of delinquents for Kent County. By virtue of delinquency for a tax supporting the War, a taxpayer does not qualify for patriotic service even if the tax supporting the War was paid late. However, delinquency did not mean disloyalty, as some simply did not have the resources to pay their taxes. Many of the delinquency lists distinguish between delinquency for the county tax and the delinquency for state taxes.

The subcommittee thanks Troy Foxwell for making copies of these lists available to the subcommittee.

## Determining Which Records Provide a Basis for Patriotic Service

Determining whether or not a particular list was for a tax that supported the War has been a challenge despite the fact that every statute authorizing a tax from 1777 through 1783 supported the War. The state tax statutes would set a quota for each county based the amount of money the state needed to raise to support the Revolution. The county courts would address the requirements of the state taxes, including the costs of collecting and processing the taxes and estimated delinquencies. The courts would also address civil needs of their own county.

Apart from delinquency records and a few 1780 supply tax records, virtually all Delaware tax lists from 1777-1783 are lists of assessments that give the value to the property of the taxpayer, rather than an itemization of the kinds of property held or the amount of the tax due. Unlike some states, the property taxed does not provide a clue to the authorizing statute because the lists simply do not specify what was being taxed.

The following factors have been considered in identifying which statutes mandated a particular assessment list:

1. Does the title or other information on the list specify which statute that mandated the tax? Some lists identify the statute in the title. For New Castle County, the clerk entered specific information about taxes supported by the list on or inside the cover or at the end of the list.
2. Does the rate of the assessments serve to identify the tax? In some cases, a tax rate is specified. This can be compared to other lists which give in addition to the rate other information that identifies the tax.
3. Does the date of the list provide evidence for the statute that mandated the list? Before and during the Revolution under law the county courts would meet in November with 8 grand jurors to settle public debts and charges and to adjust the amount of money to be raised for the ensuing year. When a tax statute was enacted during the Revolution, there was typically a requirement for a special meeting to set the rate of the tax and/or adjust the assessments. The date of a list can serve to identify the state law that mandated the tax based on the requirement for a meeting. Moreover, the payment of these taxes to the state usually did not coincide with the payment of civil charges for the county.
4. If the list was created in November for use in the following year, was it used for taxes already authorized by the legislature? When the legislature passed a tax law that would be in effect for more than one year, the law sometimes required the levy courts to arrange for the assessment at the same time that they arranged for the assessments to raise money for civil functions for the later years the tax was in effect. We do not have records from the November time period explaining how the levy courts set the tax rate—so much for grand juries, so much compensation for justices, so much for a particular tax remaining in effect, etc. What we do have is the inclusion of the taxes in for payment out of the money received at the end of the following year, evidence that the rates were set high enough to cover the tax supporting the War.

The third and fourth factors can be understood from concrete examples. Ch. 22 required each county to raise \$40,000 to support the war and required that the levy courts meet by 10 June to set the rate. A number of Kent County lists dated about 9 June 1778, not close to November when lists were prepared for the county rates. These lists were for raising the \$40,000. Ch. 8, passed 22 February 1777, required the counties to levy a tax for five years to retire bills of credit issued for the defense of the state. The amount required for each county for each of the five years was £666.13.4. The law required that, except for the first year, the levy courts “at the usual time of holding their Levy Courts” for setting the tax to cover county expense, levy the additional tax [*Laws of the State of Delaware, Vol. 2*, p. 617]. The collection was to be at the same time and in the same manner as the collection of other taxes. If the account at the end of a year shows that £666.13.4 was allocated to pay the state tax, then the annual lists prepared the previous November would have covered both the county and state tax.

The dates of tax lists can be complicated. For example, a November 1777 assessment list is typically for the collection of 1778 taxes “1778” does not appear on the list. The list was certainly for a 1777 meeting, even if it was for the collection of 1778 taxes. The allocation of funds by the court, however, was for a tax list prepared the previous November. In Newcastle County lists were evidently used for the collection of taxes mandated by statutes passed after the list was certified. The Clerk would write information about the taxes for which a list was used, often for statutes passed after the assessment was certified by the assessor, and in a few of these cases mismatches in handwriting indicate the list was updated.

For Sussex County a special consideration comes into play. The assessment lists are undated, but bound in booklets by year along with the court minutes which allocate funds raised by the taxes. The court minutes immediately following the assessment lists for the year are taken to show the purposes of the lists.

Organization of the Lists in the Report and What to Submit with NSSAR Applications

It is convenient to organize the tax records by county, dividing them into those which provide evidence of Patriotic Service and those which do not. Within each of these categories, the hundreds into which the county was divided are listed alphabetically and the records for each hundred organized by year. Unidentified hundreds appear at the end of the lists for a county. Lists of delinquents, all of which are Kent County lists, will be presented at the end of the Kent lists in a separate section.

Often for a given hundred in a given county for a particular year there is only one list. Where there is more than one, these are numbered sequentially in the order in which they have been filed by the Delaware Public Archives for microfilming without regard to whether the lists do or do not provide evidence of Patriotic Service. The designation “List #1,” etc. has no official meaning. In summary, the lists are organized in this report as follows:

- County
  - Tax lists that provide evidence of Patriotic Service
    - Hundred
    - Year
    - List # 1
    - ...
  - Tax lists that do NOT provide evidence of Patriotic Service
    - ...
  - Lists of Delinquents (Kent County only)
    - ...

An entry for a list is divided into three columns:

Hundred & Date	Title	List Details
The first column names the hundred and the year under which the list is filed by the Delaware Public Archives. If there is more than one list for the hundred and year, the list number is also given.	The second column gives the title of the list from the beginning (if any), the title from the back or cover of the list (if any).	The third column gives information about the list, including information about who certified the list and on what date, a brief rationale for why the list is classified as providing or not providing evidence of Patriotic service, and for lists that do provide evidence of Patriotic Service, the chapter number of the statute in <i>The Laws of the State of Delaware, Vol. 2</i> . Where information is quoted directly, quotation marks are used and the original spelling is preserved.

We have consistently used the year under which the Delaware Public Archives has filed the list, even when there is reason to believe this list has been misfiled. For some lists, the year on the cover of the list, the year the assessors certified the list, and the year for which the list was used are inconsistent.

Applicants using a Delaware tax list that provides evidence of Patriotic Service should submit the page bearing the name of the ancestor and information sufficient to identify the list. Most lists do not have “complete” information, so applicants must use common sense in providing copies of pages that identify the list. Citations in the references section should include the identifying name the Subcommittee has assigned to the name and the title of the list that is given in quotation marks.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service

---

Some Kent County assessment lists are easy to identify because they bear a date that is consistent with a statutory requirement for a special meeting to implement a new tax supporting the War. It is important to identify multi-year taxes that supported the War. Under statute, after the first year those taxes were to be laid at the time the regular courts met to consider taxes for the following year, i.e., in November. Ch. 8, passed on 22 February 1777, required each county to pay £666.13.4 for five consecutive years to retire to retire £10,000 in bills of credit issued for the defense of the state. That act required the levy courts to meet at their usual time (except for the first year) to lay a tax above and that needed for the county levies. The Kent County Levy Court met on 28 June 1777 and authorized the collection of an additional £689.11.9 for this amount plus expenses. The Court included payment of the tax in the public charges for the year in its minutes of 18 November 1777. For subsequent years this tax was to be included in the annual assessment. Allocation of money for this tax is evidence that it was included in the assessment for that year.

Hundred & Date	Title	List Details
Dover [aka St. Jones] Hundred 1777	“A List of the Taxables of Dover Hundred for the Year 1777,” and on the reverse, “St Jones’s Hundred 1777.”	Joseph Taylor certified the list on 21 November 1777. The list would have been for 1778 taxes and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the “overplus” of money in their hands. Ch. 8.
Dover Hundred 1778	“A list of the Taxables of Dover Hundred for the year 1778,” and at the end of the list, “Levey List of Jones Hundred for the year 1778.”	Joseph Taylor certified the list on 18 November 1778. This would have been for 1779 taxes. Ch. 8, passed on 22 February 1777, called for a 1779 levy at the “normal” time as to retire bills of credit issued for the defense of the state. The Levy Court minutes for 16 November 1779 and 14 December 1779 include a charge for the state quota for this tax. Ch. 8.
Dover Hundred 1779	“The Assessment of Dover Hundred for the year 1779,” and on the reverse, “A Levy list of Dover Hundred for the year 1779.”	The list was certified by Joseph Taylor as assessor of Dover Hundred on 18 November 1779. This would have been for 1780 taxes. Ch. 8, passed on 22 February 1777, called for a 1780 levy at the same time as county taxes to retire bills of credit issued for the defense of the state. The Kent Levy Court minutes for 21 November 1780 included a charge for the quota due the state under this tax. Ch. 8.
Dover Hundred 1780, List #2	“The Assessment for Dover Hundred for the year 1780,” and on the reverse, “A Levy List of Dover Hundred for the year 1780.”	The list was certified by Joseph Taylor, James Jones, and Stephen Lewis on 9 February 1780, two days after the assessors were to meet as required by Ch. 53.
Duck Creek Hundred 1777	“A List of the Taxables of Duck Creek Hundred for the Year 1777,” and on the reverse, “A Return of the Taxables of Duck Creek Hundred Novemr 21 1777.”	Silas Snow, the assessor, certified the list on 21 November 1777. The list would have been for 1778 and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the “overplus” of money in their hands. Ch. 8.
Duck Creek Hundred 1778, List #1	“A List of the Taxables of Duck Creek Hundred or District.”	The list was certified by Robert R[frayed edge] on 18 November 1778. This would have been for 1779 taxes. Ch. 8, passed on 22 February 1777, called for a 1779 levy at same time and manner as civil taxes to retire bills of credit issued for the defense of the state. The Levy Court minutes for 16 November 1779 and 14 December 1779 include a charge for the state quota for this tax. Ch. 8.
Duck Creek Hundred 1779 List #1	“Duck Creek Assessment for the year 1779.”	[?], James Raymond, and Neal Griffith on 10 August 1779. Ch. 46, passed 6 June 1779, required assessors to make their returns to the August session of the Court of Quarter Sessions. Ch. 46.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Duck Creek Hundred 1779 List #2	"A List of the Taxables of Duck Creek Hundred Assessment for the year 1779."	The list was certified on 18 November 1779 by Robert Rees, and certified as a duplicate by James Sykes on 3 March 1780. This list would have been used for 1780 taxes. The Levy Court minutes for 21 November 1780 include a charge for retiring bills of credit over 5 years, authorized in 1777. Ch. 8.
Duck Creek Hundred 1780	"A list or Duplicate of the Assessment of the Taxable Persons and Estates of Duck Creek Hundred as the same was Assessed by Samuel Wilson in Conjunction with the Assessors of in the Other Hundreds of Kent County on Delaware on 22th day of November 1780."	James Sykes, Clerk, certified the list at the end on [faint] February[?] 1781. The list was a duplicate that was evidently updated in 1781. The Kent County Levy Court met on 20 February 1781 to levy the tax for sinking bills of credit under Ch. 71, passed 12 February 1781. 20 February was the statutory requirement for the court to meet for that tax. Ch. 71.
Jones Hundred: see Dover Hundred		
Little Creek Hundred List 1777, List #1	"The List of the taxables of Little Creek hundred 1777," on the reverse of the list.	The list was certified on 21 November 1777 by Joseph David. The list would have been for 1778 and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the "overplus" of money in their hands. Ch. 8.
Little Creek Hundred List 1777, List #2	"An Additional Levy List of Little Creek Hundred on the Reale Estate of miners Lands [sic., numerous errors], and on the reverse of the list, "An Additional Levey List of Little Creek Hundred 1777."	Joseph David certified the list on 9 June 1778. The Kent County Levy Court met on 9 June 1778 to raise \$40,000. An act passed by the legislature on 18 May 1778 to raise this amount required the levy courts to meet by 10 June. Ch. 22.
Little Creek Hundred 1778, List #1	"The levy list of Little Creek Hundred as the same was Assessed for the year 1778," and on the reverse, "The Levy List for the 1778."	The list was not certified and undated other than the statement in the title that it was for the year. This is assumed to mean it was the annual list prepared in November, especially since List #2 is entitled an additional list. Ch. 8, passed 22 February 1777, authorized a five year tax to retire bills of credit. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the "overplus" of money in their hands. Ch. 8.
Little Creek Hundred 1778, List #2	"An additional Levey List of Little Creek Hundred on the Reale Estates of miners Lands," and on the reverse, "Levy List Little Creek 1778."	The list was certified on 18 November 1778 by James Starling. Ch. 8, passed 22 February 1777, authorized a five year tax to retire bills of credit. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the "overplus" of money in their hands. Ch. 8.
Little Creek Hundred 1779, List #1	"Little Creek Hundred Assessment for the year 1779," and on the reverse, "Little Creek 1779."	The list was certified by James Starling, Thomas Murphey, and Thos Parry on 10 August 1779. Assessment lists prepared for Ch. 46, passed 6 June 1779, were to be returned to the August court. Ch. 46.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Little Creek Hundred 1779, List #2	“A List of the Taxables of Little Creek hundred for ye year 1780,” and on the reverse of the list “Little Creek Levey List for the year 1780.”	In both instances the year 1779 was altered to 1780. The certification at the end of the list was dated 18 November 1779, although unsigned. The Delaware Public Archives has filed this list under 1779, although it was intended for 1780 use. Ch. 8, passed on 22 February 1777, called for a 1780 levy at the same time as county taxes to retire bills of credit issued for the defense of the state. The Kent Levy Court minutes for 21 November 1780 included a charge for the quota due the state under this tax. Ch. 8.
Little Creek Hundred 1780, List #2	“Little Creek Hundred Levey List for the year 1780,” and on the reverse, “1780 Little Creek List.”	On the edge of the last page James Starling, Andrew Lackey[?], and Joseph David certified the list on 8 February 1780. Ch. 53, passed 25 December 1779, required assessors to meet on 7 February and return their assessment lists “forthwith.” Ch. 53.
Little Creek Hundred 1781	“A List of Duplicate of the Taxable Persons and Estates of Little Creek Hundred in Kent County on Delaware the Same [illeg.] assessed by Samuel Freeman and Joseph David in conjunction with the assessors of the other Hundreds of Kent County [illeg.] the fourth fifth & 6th Days Decr 1781.”	The list was signed at the bottom by Saml Freeman and Joseph David with no date. Ch. 83 levied a tax for supplies requested by Congress. It was payable in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
Mispillion Hundred 1777 List #1	“The List of the Taxables of Mispillion Hundred for the year 1777,” and on the reverse, “Mispilion Levy List for the year 1777.”	The list was certified by James Sodon[?] on 21 November 1777. The list would have been for 1778 and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the “overplus” of money in their hands. Ch. 8.
Mispillion Hundred 1777 List # 2	“An Addition Levey List for Misplion on the Real Estates of miners Land,” and on the reverse, “An additional Levey List of Mispilion Hundred 1777.”	The list was certified by James Sodon[?] on 9 June 1778. The date of certification is one day before the deadline for levy courts to determine that rates needed under Ch. 22 to raise \$40,000 for each county. The Kent Levy Court was in fact in special session on 9 June for this purpose. Ch. 22.
Mispillion Hundred 1778	“An adinition Levey List for Mispilin on the Reail Estates of Miners Land.”	The list was certified by Esekiel Anderson on 18 November 1778. This would have been for 1779 taxes. Ch. 8, passed on 22 February 1777, called for a 1779 levy at same time and manner as civil taxes to retire bills of credit issued for the defense of the state. The Levy Court minutes for 16 November 1779 and 14 December 1779 include a charge for the state quota for this tax. Ch. 8.
Mispillion Hundred 1779, List #1		The list has no title, but was certified by Esekiel Anderson as assessor of the hundred on 8 November 1779. Ch. 8, passed on 22 February 1777, called for a 1780 levy at the same time as county taxes to retire bills of credit issued for the defense of the state. The Kent Levy Court minutes for 21 November 1780 included a charge for the quota due the state under this tax. Ch. 8.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Mispiillion Hundred 1779, List #2	“A Duplicate of the List of Assessment for Misipilion H as the same was Assessed by William Cullen Assessor and his Associates Assessors for the several Hundreds of the County of Kent on Delaware the Day of July A Dom. 1779,” and on the reverse, “Mispilion 1779.”	John Howell, Arnold Hudson, and Esekiel Anderson certified the list on 10 August 1779. Ch. 46, passed on 6 June 1779, required assessors to return their lists to the August Court. Ch. 46.
Mispiillion Hundred 1781, List #1		There is no title at the top of the list, but at the bottom of this list is a certification by Esekiel Anderson James Sodin[?] and William Cullen identifying the list as for Mispiillion Hundred, dated 9 February 1780. The list is filed by the Delaware Public Archives under 1781, but the date clearly shows it to be 1780. Ch. 53, passed 25 December 1779, required assessors to meet on 7 February 1780 and return their lists “forthwith.” For a list to be completed two days after the meeting is reasonable. Ch. 53.
Mispiillion Hundred 1781, List #2		There is no title at the top of the list, but on the reverse is “ <i>Mishpilion List Y 1782.</i> ” At the bottom of the list John Nevell and Esekiel Anderson certified the list as assessors of Mispiillion Hundred on 6 December 1781. Assessors were to meet between 29 November and 11 December under Ch. 83, passed 13 November 1781. A final list one day after the deadline is reasonable. Ch. 83.
Murderkill Hundred 1777 List #1	The top of the first page of the list has been destroyed, but along the edge of the last page of the list is written, “The foregoing List is a List of the Taxables of Murderkiln Hundred 1777.”	Wm. Manlove certified the list on 21 November 1777. The list would have been for 1778 and under Ch. 8, passed 22 February 1777, would have been used to raise the money to retire bills of credit issued to fund the defense of the state. The Kent Levy Court Minutes of 15 December 1778 appointed a committee to settle with the collectors of this tax the “overplus” of money in their hands. Ch. 8.
Murderkill Hundred 1777 List #2	“An additional[sic.] Levy List on minors’ Land in Murderkiln Hundred,” and on the reverse of the list, “An Additional Levey List of Muderkill Hundred 1777.	This is a list of land belonging to heirs. It was certified by Wm. Manlove on 9 June 1778. The date of certification is one day before the deadline for levy courts to determine that rates needed under Ch. 22 to raise \$40,000 for each county. The Kent Levy Court was in fact in special session on 9 June for this purpose. Ch. 22.
Murderkill Hundred 1778	“An Additional List on Minors Land in Murderkill Hundred.”	The list was certified by Caleb Turber[?] on 18 November 1778. This would have been for 1779 taxes. Ch. 8, passed on 22 February 1777, called for a 1779 levy at same time and manner as civil taxes to retire bills of credit issued for the defense of the state. The Levy Court minutes for 16 November 1779 and 14 December 1779 include a charge for the state quota for this tax. Ch. 8.
Murderkill Hundred 1779, List #1	“The Assessment of Murderkill Hundred for 1779,” and at the end of the list, “Murderkill 1779.”	The list was certified by Chas Ridgely, Caleb Turben[?], and Wm Manlove on 10 August 1779. Ch. 46, passed on 6 June 1779, required assessors to return their lists to the August Court. Ch. 46.

## Kent County Assessment Lists That Provide Evidence of Patriotic Service *continued*

---

Hundred & Date	Title	List Details
Murderkill Hundred 1779, List #2	"A List of Taxables of Murderkill Hundred July 17 1779," and on the back, "Murderkill Hundred Levy List for 1779."	The list was not certified. Ch. 46, passed on 6 June 1779, required assessors to return their lists to the August Court. No requirement has been found for assessors to submit lists in July of 1779. However, preparation of a list in July for submission to the August session of the Court of Quarter Sessions, as required by Ch. 46, is reasonable. Ch. 46.
Murderkill Hundred 1779, List #3	"The Levy List for Murderkill Hundred for 1779," and on the reverse, "Murderkill 1779."	The list was certified by Thomas Chaiseos[?] on 18 November 1779. Ch. 8, passed on 22 February 1777, called for levies made for years after 1777 to be made at the same time as county taxes to retire bills of credit issued for the defense of the state. The Kent Levy Court minutes for 21 November 1780 included a charge for the quota due the state under this tax. Ch. 8.
Murderkill Hundred 1780, List #2		The list has no title on the first page. On the last page the list was certified on 6 February 1780 by the assessors of Murderkill Hundred, Philip Barratt, Thomas C [illeg.], and Henry Guder. Ch. 53, passed 25 December 1779, required assessors to meet on 7 February 1780 and return their lists "forthwith." For a list to be completed two days after the meeting is reasonable. Ch. 53.
Murderkill Hundred 1782, List #1	"A List of Taxables for Murderkill Hundred who has paid their three shilling To John Dawson who was appointed To Receive said Tax and the said appointment Was made void at the Court of appeal held the Fourteenth Day of January 1782," and on the reverse, "Account of the Money received by John Dawson who was same Collector of the 3/ Tax for Murderkill Hundred."	Note that this is a list of taxes paid, rather than to be paid. This list represents collection of taxes made in 1781, with the 1782 date reflecting the removal of a collector. The Levy Court minutes for 20 July 1781 show that a tax of 3 shillings was levied to raise the £2,625 required by Ch. 75, passed 18 June 1781, plus expenses and allowance for delinquencies. The money collected is referred to as a tax rather than a fine or penalty. It is a coincidence that the law imposed a 3 shilling penalty for late payment of taxes. Ch. 75.

## Kent County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service

---

Hundred & Date	Title	List Details
Dover [aka Jones] Hundred 1780, List #1	"The Levy list of Joneses Hundred for the year 1780," and on the reverse, "A Levy List of Dover Hundred for the Year 1780."	Also on the reverse Joseph Taylor certified the list on 22 November 1780. Although Ch. 8 remained in effect for 1781, evidence has not been found that the Kent Levy Court imposed this tax.
Dover Hundred 1781	"The Assessment of Dover Hundred for the year 1781," and on the reverse, "Leavy List for Dover Hundred for 1781."	The list is certified at the end by Joseph Taylor and Jonathan Pleasonton on 6 November 1781. The purpose of this list other than for county assessments has not been determined.
Dover Hundred 1783, List #1	"A List of the Taxables of Dover Creek Hundred." and on the back page, "A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessors of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783." The back cover of the booklet bears the inscription, "Duplicate of Kent County Assessment for 1783."	This is the third of five hundreds listed in the booklet. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Dover Hundred 1783, List #2	"A list of the Taxables of Dover Hundred for the year 1783," and on the back, "[illeg.] the Levy List of Dover [illeg] for the year 1783."	The list was certified by Joseph Taylor as the assessor of Dover Hundred on 19[?] November 1783. The day of the month is overwritten. It appears that 19 November was intended rather than 29. The 19th is consistent with the date given by assessors of the other hundreds, with whom Taylor said he worked in conjunction. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Duck Creek Hundred 1781	"A list of the Taxables of Duck Creek Hundred for the year 1781."	It is certified after the list of minors' lands at the end by James Sykes, Clerk, as a list of Duck Creek Hundred assessed by Samuel Wilson and Silas Snow, assessors for 1782. The list is filed by the Delaware Public Archives as a 1781 list. The certification places the list as a 1782 assessment, however. What tax was supported by this list is undetermined.
Duck Creek Hundred 1783	"A List of the Taxable Persons & Estates of Duck Creek Hundred." This list one of five hundreds in a booklet which says on the inside cover, "A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessors of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783."	The back cover of the booklet bears the inscription, "Duplicate of Kent County Assessment for 1783." Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.



## Kent County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Jones Hundred. See: Dover Hundred		
Little Creek Hundred 1780, List #1	"Little Creek Hundred Levey list for the year 1780," and on the reverse, "Littl Creak List 1780."	The list was certified by James Starling on 22 November 1780. Although Ch. 8 was still in effect, evidence has not been found that this was imposed in Kent County.
Little Creek Hundred 1782	"Little Creek Hundred Levey List for 1782," and on the reverse, "1782 Little Creek Levey List."	The list was certified at the bottom by Saml Freeman, assr of the hundred on 21 November 1782. Although Ch. 81 remained in effect, evidence that this list was used for a tax other than the county levy is lacking.
Little Creek Hundred 1783 List #1	"A List of the Taxable persons & Estates of Little Creek Hundred." This list one of five hundreds in a booklet which says on the inside cover, "A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessers of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783."	The back cover of the booklet bears the inscription, " <i>Duplicate of Kent County Assessment for 1783.</i> " Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Little Creek Hundred 1783 List #2	"A List of the Taxables of Little Creek Hundred as the Same was assessed by Samuel Freeman and his associated assessors of the Several Respective Hundreds of Kent County day of Novemr 1783," and on the back of the list, "Little Creek Levy List 1783."	Freeman certified the list at the end as assessor of Little Creek Hundred on 19 November 1783. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Mispollion Hundred 1780		There is no title at the top of the list, but on the reverse is "Mishplian List." At the end of the list Esekiel Anderson certified the list on 22 November 1780 as assessor of Mispollion Hundred. Although Ch. 8 was still in effect, evidence has not been found that this was imposed in Kent County.
Mispollion Hundred 1782	"A list of Taxable Persons & Estate of Misspollion Hundred 1783," and on the reverse, "Mispollion 1782."	The list is certified on the reverse by Esekiel Anderson on 21 November 1782 as assessor of Mispollion Hundred. The Delaware Public Archives has filed this as a 1782 list. Although Ch. 71 was in effect at this time, there is no evidence that this list was used for a tax other than the county levy.

## Kent County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

---

Hundred & Date	Title	List Details
Misphillion Hundred 1783 List #1	<p>“A List of the Taxable persons &amp; Estates of Mispillion Hundred.”</p> <p>This list one of five hundreds in a booklet which says on the inside cover, “A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessors of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783.” The back cover of the booklet bears the inscription, “Duplicate of Kent County Assessment for 1783.”</p>	Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Misphillion Hundred 1783 List #2	<p>“A True Evevn Enventory of all the Taxabels of Mishpilion Hundred,” and on the reverse, “Mispillion Levy List 1783.”</p>	The list is certified at the end by Esekilel Anderson as assessor of Mispillion Hundred on 19 November 1783. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Murderkill Hundred 1780, List #1	<p>“The Assessment of Murderkill Hundred for the State Tax ect. year 1780,” and on the reverse, “Murderkill Hundred 1780.”</p>	Although Ch. 8 was still in effect, evidence has not been found that this was imposed in Kent County.
Murderkill Hundred 1780, List #3		The list has no title, but on the reverse says, “Murderkill 1780.” At the end it was certified by Henry Gilden[?] on 22 November 1780, signing as the assessor of Murderkill Hundred. Ch. 8.
Murderkill Hundred 1781, List #1	<p>“The Assessment of Murderkill Hundred for the State Tax &amp; Year 1781.”</p>	At the bottom of the lies Henry Gilden[?], Armwell Lockwood, and Arthur Whitely certified the list on 6 November 1781. There is no evidence that this list was used for a tax other than the county levy.
Murderkill Hundred 1781, List #2	<p>“A List of the Taxables belonging to Murderkill Hundred.”</p>	The list ends in surnames beginning with “M.” The absence of a date is a handicap in identifying was tax was collected using this assessment list.
Murderkill Hundred 1782, List #2	<p>“A List of the Taxable Persons &amp; Estates of Murderkill Hundred 1782,” and on the reverse, “Murderkill 1782.”</p>	The absence of a date is a handicap in identifying was tax was collected using this assessment list.

## Kent County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

---

Hundred & Date	Title	List Details
Murderkill Hundred 1783 List #1	"A List of the Taxable persons & Esates of Murderkill Hundred."	This list one of five hundreds in a booklet which says on the inside cover, "A List of the Taxable Persons and Estates of Kent County in the Delaware State as the same was assessed by the assessers of the several Hundreds of said County on the Nineteenth day of November in the year of our Lord one thousand seven Hundred and eighty three 1783." The back cover of the booklet bears the inscription, "Duplicate of Kent County Assessment for 1783." Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Murderkill Hundred 1783 List #2	"[Torn] List of the Taxables of Murtherkill Hundred Assessed by Henry Gilder Assessor With the assistance of the [o]ther Assessors of Kent County November 19th 1783," and on the back of the booklet, "Murderkill Levy list 1783."	The list was certified at the end by Henry Gilder on 19 November 1783 as the assessor of Murderkill Hundred. Assessors were to meet 19 August 1783 for the assessment supporting Ch. 99. This list appears to be too late for Ch. 99, and is the annual assessment for the county levy.
Unidentified Hundred 1778[?], List #1		This list has no title, location, certification, or date. The Delaware Public Archives has filed it under Kent County for 1778. The total assessment was £4968.
Unidentified Hundred 1778[?], List #2		This list has no title, location, certification, or date. The Delaware State Archives has filed it under Kent County for 1778.
Unidentified Hundred 1780[?]		There appears to be a list at the end of 1780, images 67-70, but it is illegible.

## Kent County Delinquency Lists

---

Delinquents *do not* qualify for Patriotic Service for the tax for which they were delinquent. However, delinquency does not mean that a person was disloyal. Some delinquents simply did not have the money to pay their taxes. Many lists have names crossed out. We understand these taxpayers to have settled their accounts before the list was submitted to the county, but none the less paid their taxes late.

Hundred & Date	Title	List Details
Dover Hundred 1777 Delinquents List #1	“Delinquents for 1777,” and on the reverse, “For the year 1777 Dover Hundred.”	
Dover Hundred 1777 Delinquents List #2	“Caleb Furbee[?] A List of Delinquents for the year 1777 is as follows.”	
Dover, Duck Creek, Little Creek, Murder- kill, Washington, and Unidentified Hundreds 1777 Delinquents	“Caleb Furbee[?] A List of Delinquents 1777.”	Below the heading is a list of names no identifying hundred. On the reverse names are below a named hundred. James Sykes, Clerk, certified the list on 14 December 1779.
Dover Hundred 1778, 1781, 1782, & 1783 Delinquents	“A List of Delinquents for the Dover Hundred for 1778 and 1781 and 1782 and 1783 for the state and publick tax,” and on the reverse, “Joseph Taylor acct of delinquents for 1778 1781 1782 & 1783.”	
Dover Hundred 1780 Delinquents	“Delinquents of Dover Hundred for the Year 1780,” and on the reverse, “No 133 Return of Delinquencies in Dover Hundred, Kent County, on the Supply Tax for said County, recd from John Darrach, Admr of Isaac Carty, Receiver of said Supplies.”	At the bottom of the list is a statement dated 8 August 1794 that in the opinion of the subscribers, Geo McCall and Elijah Barnatt, the money was not recoverable, and “ <b>No 133 Entered in Book A, January 28, 1795.</b> ”
Dover Hundred 1781 Delinquents	“The List of Delinquents of Dover Hundred for the year 1781,” and on the reverse, “Joseph Taylor acct delinquencies accd JSykes Clk.”	

## Kent County Delinquency Lists *continued*

Hundred & Date	Title	List Details
Dover Hundred 1781 & 1782 Delinquents	"A List of Delinquents for Dover Hundred for 1781 and 1782 for State and public tax for the 1781[?]," and on the reverse, "Joseph Taylors Reed of delinquencies for 1781 & 1782."	The Delaware Public Archives has filed this list under 1781.
Duck Creek Hundred 1778 & 1779 Delinquents	"To the worshipfull the Justices of the Quarter Sessions now setting at the Town of Dover in the Court of Appeal in & for Kent County Delawr State, The Petition of Wm Pope Collector of Duck Creek Hundred, who begs leave to pass an acct of the delinquents in said Hundred with their Names & several same[?] thereto annexed who crave an allowance for the same March ye 6th 1780," and on the reverse, "William Pope's acct Delinquents 1778 1779."	This is filed as a 1780 list, even though the reverse identifies it as for 1778 and 1779. The date of submission shows that it cannot be list of people delinquent for their 1780 taxes.
Duck Creek Hundred 1780 Delinquents List #1	"A list of Delinquents of the Supply Tax for Duck Creek for the year 1780," and the back of the list says, "No 131 in Duck Creek Hundred Return of Delinquencies on the Supply Tax for Kent County, recd from John Darrach, Admr of Isaac Carty, Receiver of the said Supplies."	At the bottom of the list is a statement dated 8 August 1794 that in the opinion of the subscribers, Geo McCall and Elijah Barnatt, the money was not recoverable and a notation " <b>131 Entered in Books A January 28, 1795.</b> "
Duck Creek Hundred 1780 Delinquents List #4	"List of Delinquents for the Year 1780."	The hundred is identified on the reserve, where William Cahoon[?] and James Raymond certified the list on 28 February 1784. Note that some were delinquents for the county tax, but not the Continental tax. These persons were not disqualified from Patriotic Service for the year 1780.
Duck Creek Hundred 1781 Delinquents	"List Delinquents of Duck Creek Hundred For the year 1781," and on the reverse, "1781 William Pope Accot of delinquents allowed JSykes Clk."	The list is certified on the reverse by William Cahoon and James Raymond as members of a committee appointed to settle the delinquencies in Duck Creek Hundred, dated 18 February 1784.

## Kent County Delinquency Lists *continued*

---

Hundred & Date	Title	List Details
Duck Creek Hundred 1782 Delinquents	"List Delinquents of Duck Creek Hundred For the year 1782."	The list is certified on the reverse by William Cahoon and James Raymond on 28 February 1784.
Duck Creek Hundred 1783 Delinquents	"Delinquents of the Supply tax for little Creek Hundred for 1780," and on the reverse "No 132 Return of Delinquencies in Little Creek Hundred in Kent County, on the Supply Tax for said County, recd from John Darrach, Adm. Of Isaac Carty, Receiver of said Supplies."	
Jones Hundred. See Dover Hundred.		
Little Creek Hundred 1780 Delinquents List #1	"Delinquents of the Supply tax for little Creek Hundred for 1780," and on the reverse "No 132 Return of Delinquencies in Little Creek Hundred in Kent County, on the Supply Tax for said County, recd from John Darrach, Adm. Of Isaac Carty, Receiver of said Supplies."	The list was examined in 1794 by Geo. McCall and Elijah Barnatt.
Little Creek Hundred 1780 Delinquents List #2	"List of Delinquents for the Year 1780."	On the back of the list a certification by William Cahoon and James Raymond that they were appointed to settle with the collector of Duck Creek Hundred.
Little Creek Hundred 1780 & 1781 Delinquents	"A List of the Dilquents of Little Creek Hundred for 1780 & 1781," and on the reverse, "A List of the Dilingeunt of Little Creek hundred Saml Freeman allowed J Sykes Clk."	The list is filed by the Delaware State Archives under 1781.
Little Creek Hundred 1781 Delinquents List #1	"A List of Delinkquents for 1781," and on the reverse, "Samuel Freeman's accot of Delinquents allowed J Sykes."	Other lists identify Freeman was an assessor for Little Creek Hundred.

## Kent County Delinquency Lists *continued*

Hundred & Date	Title	List Details
Little Creek Hundred 1781[?] Delinquents List #2	“A List of the Delinquent of Little Creek Hundred,” and on the reverse, “A List of the Delinquents of Little Creek hundred.”	The list is undated, but filed under 1781 by the Delaware Public Archives.
Little Creek Hundred 1782 Delinquents	“A List of the Diliquents of Little Creek Hundred for 1782,” and on the reverse, “Samuel Freemans acct of delinquents for 1782, acc Jas Sykes Clk.”	
Little Creek Hundred 1782 Delinquents	. “A list of Delinquents for Little Creek Hundred as rendered by Joseph David for the year 1782,” and about 2/3 down the page, “A list of Delinquents for little Creek Hund.d for 1783 rend.d by Joseph David,” and on the reverse, “Joseph David Junr for acct of delinquents Allowed J Sykes.”	
Mispillion Hundred 1778 Delinquents	. “A List of Delinquents for Misipillon Hundred for the Year 1779 for publick tax and state tax and publick tax[sic,]” and on the reverse, “Wm Cullen’s assr[?] Delinquents 1778.”	
Murderkill Hundred 1780 Delinquents	“delinquents of Murderkill Hundred for the Supply tax of 1780,” and on the side of the last page, “Return of Delinquencies in Murderkill Hundred on the Supply Tax of Kent County, recd from John Darrach, Admr of Isaac Carty, late Receiver of said Supplies No 134.”	The last page of the list bears the certification of Frances Many, Geo McCall, and William Berry.
Unidentified Hundred 1778 Delinquents	“To the worshipfull the Levy Cort now setting the potision of Arthur Whitely begs leave to pass on a count of Delinquents for 1778 and Craves such allowences as you shall think proper,[sic, numerous errors]” and on the reverse, “Delinquent List of Arther Wheatley for 1778—allowed.”	

## Kent County Delinquency Lists *continued*

---

Hundred & Date	Title	List Details
Unidentified Hundred 1780 Delinquents	"A List of Delinquents for the year 1780," and on the reverse, "Delinquents 1780."	
Unidentified Hundred 1781 Delinquents, List #1	"A List of Delinquents for 1781 for the additional Tax."	Neither the county nor hundred is identified, but the list is filed under Kent County by the Delaware Public Archives.
Unidentified Hundred 1782 & 1783 Delinquents, List #1	The reverse of the list bears the inscription, "George Cummings acct of delinquents for 1782 & 1783 Allowed J Sykes Clk."	There are two column headings one is for delinquents for the 1782 County and State tax, and the other for the 1783 county tax. Only delinquencies for the state tax are of concern for disqualification for paying a tax that supported the war, so the list is properly classified as a 1782 list. The Delaware Public Archives has filed the list under 1782.
Unidentified Hundred 1783 Delinquents, List #1	"A List of Delinquents returned by George McCall in addition to a list for 1783," and on the reverse, "G M Calls delinqts 1783."	Above the columns showing the amount owed is the date, "Decr 22d 1783." Although after 26 November 1783, the list shows that those named had not paid their required taxes before that date and consequently do not qualify for Patriotic Service as 1783 taxpayers.
Unidentified Hundred 1783 Delinquents, List #2	"An Additional List of delinquents for 1783 rendd by G. McCall to Court of Appeal Decr 1784," and on the reverse, "An Additional list of Delinquents rendd by G McCall for 1783 Allowed J Sykes Clk."	The Delaware Public Archives has filed the list under 1783.
Unidentified Hundred 1783 Delinquents, List #3	"A list delinquents rendered by Geo. McCall Decbr 19th 1873 to Court of Appeal," and on the reverse, "George McCall's acct of delinquents for 1783 accd J Sykes Clk."	



## New Castle County Assessment Lists That Provide Evidence of Patriotic Service

---

New Castle County lists provide a special challenge in the absence of levy court minutes. Fortunately, some lists identified the authorizing statute in the title of the list. James Booth, the county clerk, added to the lists information about the rates of the various taxes supported by the assessment, often including the number of payments in the year and whether the tax was a county or state tax. By matching the rates from different lists, it is possible to identify authorizing statutes even when they are not specified in a particular list.

The 1778 list of Appoquinimink Hundred is a key to identifying the purpose six other 1778 lists and seven 1777 lists. Although the title is all in the same handwriting, it is evident that statutes mandating use of the list were added over time. The following two taxes supporting the War with their rates were identified in the rather lengthy title:

- a 10d tax to sink the county's quota for retiring over 5 years £10,000 in bills of credit issued to fund defense of the state (Ch. 8, passed 22 February 1777);
- a 27/ per pound was to raise the county's \$66,000 quota of \$198,000 for the state (Ch. 38, passed 2 February 1779 and in effect only in 1779).

As in the case of Kent County, the date of an assessment can also provide information about the authorizing statute. However, the information added by James Booth indicates that some lists may have been used for several years. For 1780 several lists provide a key to identifying others that support the War.

The assessment lists show that a tax of 3 shillings and 9 pence was in effect in 1781 and 1782. Ch. 71, passed 12 February 1781, authorized two taxes, the second of which was to raise £9,000 (as adjusted in Ch. 83, p. 752) in New Castle County each year for five years. Although some of the 1782 lists were filed under 1781, the total of all the New Castle hundreds for the tax of 3 shillings 9 pence is within about 10% of the £9,000 quota. The amount raised by the assessment is sufficiently close, along with the multi-year nature of the tax, to identify it as authorized by Ch. 71.

One tax that almost certainly supported the War is not listed among the Revolutionary taxes of Delaware. The act establishing the militia imposed a 3 on men over 50. The statute is not listed because it was redacted from the published volume of statutes with the note that it expired. A number of lists have an entry for the amount of this tax, usually combined with the county tax. However, within the lists there is no designation of which men were subject to the tax. It is therefore a moot issue.

Hundred & Date	Title	List Details
Appoquinimink Hundred 1778, List # 1  **with the exception of the road tax on p. 18.	“A List of the Taxable Persons and Estates in Appoquinimink Hundred as they are assessed by assessor of sd Hund. at 2/2 p Pound for the County Levy for the present year; and 10d p Pound for sinking this County's Quota for the sd year of the £10,000 lately given for the Use of this State, and also the Sum of 27/ p Pound for raising 66,000 Ds this County's Quota of 198,000 directed by and Act of G Assy to be raised in the Delaware State for the Service of the year 1779.---and also the Sum of eighteen dollars per Pound for raising this County's Proportion of the Quota assigned to Delaware State of all the Bills of Credit emitted by Congress, assessed in pursuance of a late Act of General Assembly Intituled ‘An Act for calling out of Circulation & cancelling the Quota of this State according to the present apportionmt of all the Bills of Credit emitted by Congress assd, and for emitting & funding new Bills according to the Resolutions of Congress of the 18th Day of March [illeg] and for other Purposes—the 1. Sum of Eighteen Ds per Pound to be paid in three equal Portions on the first Days of May, Augt & Novembr in the present year 1781,” and on the cover of the booklet, “Assessment Appoquinimink Hundred 1778.”	Although the cover of the booklet identifies this year of the list as 1778, the text inside the cover mentions a 1779 tax and a 1781 tax, both apparently added later. It appears that the assessment list reused for later years. This extended title is a link pin between many tax lists and a statute that supported the war. The first two taxes are readily identified from the quotas given in the title as Ch. 8 and Ch. 38, passed 22 February 1777 and 2 February 1779 respectively and both in effect in 1779. The tax to retire bills of credit was Ch. 71, passed 12 February 1781. Ch. 8, Ch 38, Ch.71.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Appoquinimink Hundred 1778, List # 2	"A List of the Taxable Persons and Estates in Appoquinimink hundred as they are assessed for the year 1778 by Jacob King," and on the front cover, "Assessment Appoquinimink Hundred 1778 Amt £2826."	The final page of the book includes a summary of each tax assessed, including taxes with rates of 10d and 27d tax. Ch. 8, Ch. 38.
Appoquinimink Hundred 1779, List #2	"A List of the Taxables Persons and Estate in Appoquinimink hundred as they are assessed By us the Subscribers this August 30th 1779."	It is signed near the end by assessors Jacob King and Thomas Rockall[?]. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
Appoquinimink Hundred 1780, List # 1	"New Castle County Dela State A List of the Taxable Persons And Estates In Appoquinimink Hundred as they are assessed by George Ward Assessor of Said Hundred—This 26 Day December 1780 which said Leavy List was to have been Returned in Conjunction with the other Leavy Lists of New Castle County But I was very sick and In Disposed In Body at the Time of the Siting[sic.] of the Leavy Cort Given under My hand this Day above Ritten George Ward Sessor of Appoquinimink Hundred," and on the cover, "Assessment Appoquinimink Hundred Novembr 1780."	The list ends with the amount of several taxes. One was a state tax payable in payable three parts totaling \$130,608. Ch. 71, passed 2 February 1781, called for three equal payments to be made in May, August, and November. This honored a request of the Continental Congress to retire bills of credit emitted by the Congress. Another tax was described as a 16d tax laid on 20 July 1781 and payable in two parts. Ch. 75, passed 18 June 1781, gave the courts until 20 July 1781 to set the rate of the tax. Ch. 71, Ch. 75.
Appoquinimink Hundred 1780, List #2	"A List of the taxable Persons and Estates in Appoquinimink hundred as they[sic.] are Assessed by us the Subscribers in conjunction with the other assessors of New Castle County Feb 9 1780 New Castle Wm Allfree Jacob Caulk Marinus Haughy."	The list was signed by William Allfree. Under the statute for raising \$1,360,000 in 1780, the assessors were to meet on 7 February for determining the assessments and return their assessment lists "forthwith." The date of the list is consistent with a meeting two days earlier. Ch. 53

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Appoquinimink Hundred 1780, List # 2	"List of Errors in the assessment for the Supply Tax in Appoquinimink Hundred for the Year 1780."	There is no explanation of the nature of the errors. The list was certified by Wm. Allfree and George Craghead on 3 June 1790. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Appoquinimink Hundred 1781		There is no title on the first page of the list, but the cover says "A List of the Taxables of Appoquinimink Hundred Assessed 1781." The list was certified on 11 December 1781 by George Ward, Rd Cantwell, Jno Crawford, and Jacob Caulk. At the end of the list James Booth, the County Clerk, gave the total of the assessment of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Under Ch. 83, passed 13 November 1781, assessors were to meet between 29 November and 11 December to rate and assess persons and estates. Ch 71, Ch. 83.
Appoquinimink Hundred 1783	"New Castle County A List of the Taxable persons names and the Assessment as the[sic.] are Assed by George Ward Assessor of Appoquinimink This June 27th Day of November 1782," and on he cover "Assessment Appoquinimink Hundred 1783."	At the end of the list the amount of the state tax at 3/9 per pound is given. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. It is possible that this list was also used for Ch. 99, passed 21 June 1783. This tax was to meet a quota set by Congress in 1782 and required a special court on or before 9 August 1783 to determine the rate needed. Ch 71.
Brandywine Hundred 1777	"A list of the taxable persons & Estates for the Year 1777 in Brandywine Hundred assesed [sic.] by Thomas Babb January 27th 1778," on the cover of the book, "Assessment Brandywine Hundred 1777," and at the end of the list, "Brandywine Hundred for the year 1777 Thos Babb Asssr."	The list is filed under 1777 by the Delaware Public Archives. The assessment was dated 27 January 1778, but in two different places the list is identified as for the year 1777. The last page of the book gives the amount for 3 different taxes, a 10d tax, and 20d tax, and a 17/6 tax. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
Brandywine Hundred, 1778	"A List of the Taxable Persons and Estates in Brandywine Hundred as the [sic] are Assessed for the year 1778 by Samuel McClintock," and at the end of the list, "Assessment Brandywine Hundred 1778."	Samuel McClintock on 24th November 1778 signed the list at the end as having assessed it. The reverse of the list includes a summary of each tax assessed, including the 10d and the 27d taxes. Ch. 8, Ch. 38.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Brandywine Hundred 1780, List #1	“A List of the Persons and Estates in Brandywine Hundred as they are assessed & Rated by Virtue of an Act of Assembly of the Delaware State for having 1,360,000 Dollars, between the 1st Day of February & 1st Day of September, in the year 1780 assessed by us in Conjunction with the other assessors of New Castle County. Saml McClintock James McKee Abm Robinson Feby 9th 1780 New Castle,” and on the cover of the booklet, “Assessment Brandywine Hundred February 10th 1780.”	The title essentially identifies the statute and the list is dated two days after the statute required assessors to meet. Ch. 53.
Brandywine Hundred 1780, List #3	“Taxables Names 1780.” The inside of the front cover flap gives the “Total Amount of both Portions of the 16d Tax laid the 20th July 1781...”	The end of the list is signed by James McKee, the assessor. The inside of the back cover flap lists amount each portion of the state tax. Each portion of the latter was \$24,900 (plus expenses), and \$28,012.10 was assessed. Ch. 75, passed 18 June 1781, required that a special court be held no later than 20 July to set the rate. Ch. 75.
Brandywine Hundred 1780, List #4	“List of Errors in the Assessment for the Supply Tax in Brandn Hundred for the year 1780,” and on the cover, “Error of Brandyn Hundred 1780.”	There is no explanation of the nature of the errors. The list was certified on 28 November 1790 by John James. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Brandywine Hundred 1781, List #1	The beginning of the list has no title, but the cover says, “Assessment List of the Taxable Person & Estates in Brandywine Hundred, Assessed by _____.”	The list was certified by James McKee and Isaac Grubb on 12 December 1781. James Booth, the County Clerk, added at the end of the list the total amount of the assessments or the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Under Ch. 83, passed 13 November 1781, assessors were to meet between 29 November and 11 December to rate and assess persons and estates. Ch 71, Ch. 83.
Brandywine Hundred 1783.	“Assessment Brandwine Hundred for the year 1783,” from the cover.	James McKee certified the list as the assessor for the hundred on 27 November 1782. At the end of the list is given the amount of the County tax as one shilling per pound and the amount of the state tax at 3/9 per pound are given. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
Christiana Hundred 1779, List #2	“A List of Taxable Persons and Estates in Christiana Hundred as the [sic.] are assesed by us the Subscriber the 18th day of August 1779 Robert Prince Geo Latimer Jos Stedham.”	The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Christiana Hundred 1780, List #1	<p>“A list of the persons and Estates in Christiana Hundred as the[sic.] are assessed and Rated by Virtue of the Act of Assembly of this state for Raising 1,360,000 Dollars Between the 1st Day of Fe[illeg.]y &amp; the 1st Day of September in the year 1780 as they are assessed by us in Conjunction with the other assessors of New Castle County Feby 9 1780 Robert Peirce Luther Wallace Jos Stedham,” and on the front cover, “Christiana Hundred Assessment Feb 1780.” The back cover says, “Poundage 11,556 which a £4—each make £46,224—the Total Amot this List. JaBooth.”</p>	<p>The title identifies the statute, and the list is dated two days after the statute required the assessors to meet. Ch. 53.</p>
Christiana Hundred 1780, List #3	<p>“A Return of Taxable Persons and Estates for Christiana Hundred that was omitted at last assessment and has Since Came of Age and now assessed by the Subscriber Assessor of sd Hundred as witness my hand the 26th day of Feb. 1781. Jos Stedham.”</p>	<p>On the reverse details are provided for several taxes, including a state payable in three portions and a 16d tax laid 20 July 1781. Ch. 75, passed 18 June 1781, gave the county levy courts until 20 July to set the rate for this tax. Ch. 75.</p>
Christiana Hundred 1780, List #4	<p>“List of Errors in assessment for the Supply Tax in Christiana Hundred for the year 1780,” and on the reverse, “Errors Christa Hundred 1780.”</p>	<p>There is no explanation of the nature of the errors. The list was certified on [illeg.] November 1790 by John Lea and Geo. Cragherd. The supply tax was Ch. 56, passed 15 April 1780.</p>
Christiana Hundred 1781	<p>The beginning of the list has no title, but the cover says, “Assessment of Christiana Hundred December 12th 1781.”</p>	<p>The list was certified on 12 December 1781 by John Garrett and N Delaplain. James Booth, County Clerk, added at the end of the list the total amount of the state assessment, breaking the amount into the three portions. Ch. 83 called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.</p>
Christiana Hundred 1782	<p>“Assessment List of Christiana Hundred for 1782.”</p>	<p>The list was certified on 27 November 1782 by Joseph Stedham, Assessor. James Booth, County Clerk, after recording that Stedham had qualified as an assessor, added the total amount of the state assessment at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.</p>

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Mill Creek Hundred 1777	"A List of the Taxable Persons and Estates in Mill Creek Hundred in New Castle County as the [sic.] are assessed by the subscriber for the Year 1777 January 27th 1778—Evan Rice," and at the end of the list "Assessment Mill Creek Hundred 1777."	The last page of the book gives the amount for 3 different taxes, a 10d tax, and 20d tax, and a 17/6 tax. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Several Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
Mill Creek Hundred 1778, except for the road tax on the last page of the body of the list.	"A List of the Taxable Persons and Estates in Mill Creek Hundred in New Castle County as they are assessed [sic.] by the Subscriber this 24th Day of November 1778 Evan Rice," and on the back of the page "Assessment Mill Creek Hundred 1778."	The reverse of the first page provides the totals of each tax assessed, including the 10d and the 27 shilling. Ch. 8, Ch. 38.
Mill Creek Hundred 1779, List #1	"A List of Taxable Persons and Estates in Mill Creek Hundred in New Castle County as the [sic.] are assessed [sic.] by us the subscribers this 18th of August 1779."	The list was signed on the reverse by Evan Rice, David Montgomery, and Jno James. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
Mill Creek Hundred 1780, List #1	"A List of the Taxable Persons & Estates in Mill Creek Hundred as they are Assessed by James Boggs Assessor of said Hundred," and on the back of the list, "Assessment Mill Creek hundred Novr 28, 1780."	At the bottom of the list in a different pen is a short list of names and the statement that it was "set by the assessor" on 27 February 1781, indicating an update. On the back of the last page is a total for both portions of the 16d tax laid on 20 July 1781, and in different handwriting both portions of a second state tax of unspecified rate. The list was evidently used for different taxes over time. Ch. 71, passed 12 February 1781, required the counties to hold a special court session on 20 February to determine the tax rate needed to meet the state's quota. The latter tax would have supported the War as a state tax, but has not been identified. Ch. 71.
Mill Creek Hundred 1780, List #2	"A List of the Persons and Ests in Mill Creek hundred as they assessed and rated by Virtue of an Act Assembly of this State Delaware State for raising 1,360,000 Dollars Between the 1st Day of Feby & 1st Day of Sept in the Year 1780---as they assessed by us in Conjunction with the other Assessors of Newcastle County," and on the cover of the list, "Assessment Mill Creek Hundred Feb 7th 1780."	The list was certified by Jno James and John N[illeg]. The title identifies the statute, and the statute required assessors to meet on 7 February 1780. Ch. 53.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Mill Creek Hundred 1780, List #3	"List of Errors in the assessment for the Supply Tax in Mill Creek Hundred for the year 1780," and on the reverse, "Errors o Mill Creek Hundred 1780."	There is no explanation of the nature of the errors. The list was certified on 28 February 1790 by James Black and Thos Wattson. The supply tax was Ch. 56, passed 15 April 1780.
Mill Creek Hundred, 1781	The beginning of the list has no title, but the cover says, "Mill Creek Hundred Assessments Decr 1781."	The list was certified on 12 December 1781 by Jno James and James Boggs, noting it was made in conjunction with the other assessors of New Castle County. James Booth, County Clerk, added at the end of the list the total amount the amount state tax, which had the three portions. Given the date of the list, the state tax would have been Ch. 83, passed 13 November 1781. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
Mill Creek Hundred 1783	There is no title at the beginning of the list. On the cover, "Assessment List for Milcreek[sic.] Hundred for the year 1783 as they are assessed by James Boggs For 1783."	Boggs certified the list on 27 November 1782. After the certification is the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
Newcastle Hundred 1777	"A List of the Taxable Persons & Estates in Newcastle Hundred," on the reverse, "Assessment New Castle Hundred 1777," and at the bottom of the page, "Assessments for Newcastle County Hundred for the year 1777 Assd Bryan R. Jones."	The reverse gives the amount for 3 different taxes, a 10d tax, and 20d tax, and a 17/6 tax. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
New Castle Hundred 1779, List #1	"A List of the Persons and Estates in New Castle Hundred as Assessed and Rated by Virtue of the "Act for Raising an Additional sum of 495000 dollars for the service of the year 1779 by a 'general tax' in the Delaware State New Castle County's Quota whereof is 180,000 dollars."	The list was signed by assessor J Rewonegh[?] and assistant assessors Jno Clark and Geo Read on 18 Aug. 1779. The amount was stated at a rate of "30/per pound." The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
New Castle Hundred 1780, List #1	"A List of taxable persons and Estates in New Castle Hundred returned to Joseph Tatlow Isaac Granthem & Jacob Colsbery Assessors for sd Hundred. January 31st 1780 Thos Clark Collr," and on the cover of the booklet, "New Castle Hun[torn] Assessment 10th Feb. 1780."	The assessors, Joseph Tatlow, Isaac Grantham, and Jacob Colesbery, certified the list on 9 Feb 1780. The back cover gives the pound rate of the tax as £4 with a total of £228,404.13.4. The date is consistent with the requirement that the assessors meet on 7 February and return their assessments "forthwith." Ch. 53.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
New Castle Hundred 1780, List #2	"A List of taxable persons & Estates in New Castle Hundred returned to Jos Tatlow Isaac Grantham & Jacob Colsbery Assessors for Said Hundred Jany 9th 1780 Thos Clark Collr."	Tatlow, Grantham, and Colsbery certified the list on 9 February 1780. The pound rate of the tax is given as £4 per Pound. Ch. 53 required the assessors to meet on 7 February 1780 and return their assessments "forthwith." A date of certification two days after this deadline is reasonable. Ch. 53.
New Castle Hundred 1780, List #3		There is no title at the beginning of this one page list. The list begins with Lucas Alrick and ends with Jno Varner[?] followed by the entry, "To pay in hay." It appears to be in the same booklet as List #2. The cover of the booklet follows the list on microfilm and states, "Assessment new Castle Hundred November 38, 1780." Ch. 56 passed 15 April 1780 gave Delaware a quota of 500 tons of hay and allowed taxpayers to pay their tax in commodities, half of which were due by 13 December. Ch. 56.
New Castle Hundred 1780, List #4	"A List of the Taxable Inhabitants and Ests in Newcastle Hundred Returned to Joseph Tatlow assessor for said Hundred by Thos Clark Collr," and the cover of the booklet says, "Assessment New Castle Hundred Novemr 28.1780."	Tatlow certified the list on 29 November 1780. At the end of the list the amount of each of three portions of the State Tax. Ch. 71, passed 12 February 1781, required three payments. On the back cover of the book is the amount of both portions of the 16d tax laid on the 20th of July 1781, indicating that the list was updated in 1781. This would have been mandated by Ch. 75, passed 18 June 1781. Ch. 75 required a special court to set the rate be held by 20 July. Ch. 71, Ch. 75.
New Castle Hundred 1780, List #5	"List of Errors in the assessment for the Suply Tax in New Castle Hundred for the Year 1780," and on the reverse, "Errors of New Castle Hundred 1780."	There is no explanation of the nature of the errors. The list was certified on 28 June[?] 1790 by Gun[?] Bedford and Jno Lea. The supply tax was Ch. 56, passed 15 April 1780.
New Castle Hundred 1781	"October 10th 1781—Coppey of the Taxable Inhabitants and Estates In New Castle Hundred Returned to Joseph Tatlow & Isaac Grantham Assessors for said Hundred by Thos Moore Collr," and the cover says, "Assessment New Castle Hundred Decr 1781."	Joseph Tatlow and Isaac Grantham certified the list on 12 December 1781. James Booth, County Clerk, added at the end of the list the total amount of the assessments, breaking the amount the state tax, which was due in three portions. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
New Castle Hundred 1783	"October 10th 1782—Coppey of the Taxable Inhabitants and Estates In New Castle Hundred Returned to Joseph Tatlow Assessor for the said Hundred By Thos Moore Collr," and on the cover, "Assessment List New Castle Hundred for the year 1783."	Tatlow certified the assessment on 27 November 1782. At the end is the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch. 71.



## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Pencader Hundred 1777	“A List of the Taxable Persons & Estates in Pencader Hundred as they are Assessed by John Edwards Assessor of said Hundred January 27th 1778,” on the back “Assessment Pencader Hundred 1777,” and certified “Pencader Hundred for ye year 1777 by John Edwards Assessor.”	Below the certification is the amount for 3 different taxes, a 10d tax, and 20d tax, and a 17/6 tax. The 10d tax was a five year tax mandated by Ch. 8, passed 22 February 1777, to retire bills of credit issued for the defense of the state. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
Pencader Hundred 1778	“A List of Taxable Inhabitants of Pencader Hundred for the year 1778,” and on the cover of the list, “Assessment Pencader Hundred 1778.”	John Edwards signed the list as assessor. The reverse of the list gives the totals for each tax, including the 10d and the 27 shilling taxes. Ch. 8, Ch. 38.
Pencader Hundred 1779, List #2	“A List of Taxables of Pencader Hundred for 1779—by John Edwards John Griffith & Thomas Wattson.”	This list was certified by John Edwards and Thomas Wattson on 17 August 1779. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
Pencader Hundred 1780, List #1	“A List of the taxables Persons & Estates in Pencader Hundred as they are assessed by David Howell Jacob Fariss assessors of said Hundred at New Castle for Raising 1,360,000 Dollars between 1 the Day in febr & the 1st Day of Sept, in the year 1780 Dated the 9 of february 1780 assessed by us,” and on the cover, “Assessment Pencader Hundred 9 of Feb. 1780.”	David Howel and and Jacob Fearis certified the list at the end as the assessors. The statute is essentially named in the title of the list and the statute required assessors to meet on 7 February 1780 and return their assessments “forthwith.” Ch. 53.
Pencader Hundred 1780, List #2	“A List of the taxables Persons and Estates in Pencader Hundred as they are assessed by Nathan Boldin Assessor of said hundred November 28th 1780,” and on the cover of the booklet, “Assessment Pencader Hundred Nov. 28. 1780.”	On the last page is the certification of Nathan Boldin that the list was as delivered to him by the collector. The list also states total amount of both portions of the 16d tax laid 20 July 1781 (not 1780) by James Booth. This was Ch. 75, passed 18 June 1781, which required the county levy courts to set the rate of the tax by 20 July. Ch. 75.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Pencader Hundred 1780, List #4	"A List of Errors in Pencader Hundred in the Supply Tax for the year 1780," and on the reverse "List of Errors for Pencader Hundred 1780."	There is no explanation of the nature of the errors. Isaac Fearis certified the list on 3 June 1782. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Pencader Hundred 1780, List #5	"List of Errors in the assessment of the Supply Tax in Pencader Hundred for the year 1780," and on the reverse, "Errors for Pencader Hundred 1780."	Thos Wattson and James Black certified the list on 28 December 1790. There is no explanation of the nature of the errors. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Pencader Hundred 1781	The list has no title at the beginning, but the cover says, "A List of Pencader Hundred Taxables Names and Estates Decr 1781."	The list was certified on 12 December 1781 by Nathan Boldin, Jacob Deacin, and Andw Muldrok. James Booth, County Clerk, added at the end of the list the total amount state tax at the end, which was payable in three portions. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
Pencader Hundred 1783	There is no title at the beginning of the list, but on the cover is "Assessment of Pencader Hundd November 27 1782 Done in Conjunction with the other Hundd of Newcastle County by Nathan Boldin for 1783."	At the end of the list was a statement of the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
Red Lion Hundred 1777	"A List of Taxable Persons & Estates in Red Lyon Hundred as they are to be assessed by Cornelius Kettle assessor of sd Hundred for the County Levy for the Year 1777 January 23rd 1778," on the facing page "Read Lyon Hundred for the Year 1777 Cornelious Kettle Assr," and on the cover "Assessment Redlion Hundred 1777."	On the inside cover Kettle certified the list for the year 1777. Notwithstanding Kettle's identification as the assessor of the county levy, the list ends with a breakdown into three taxes: the 20d tax, the 10d tax and the 17/6 tax. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Red Lion Hundred 1779, List #2	“A List of the Taxables of Redlion Hundred taken the 15th of August 1779.” The next page is headed, “A list of Taxables of the Redlion Hundred Continued” and the final page was certified by the assessors on 18 August with the title, “A list of the Taxables, Inhabitants of Redlion Hundred taken by us the Subscribers this 18th Day of August 1779.”	From the style of handwriting, and the unusual spelling, “Redlion,” this is taken to be a single list. The list was certified by Cors Kettle, Thos Rees, and John Clark on 18 August 1779. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
Red Lion Hundred 1780, List #1	“A list of the taxable Persons & Estates in Red lion hundred as they are assessed by Anthony Dushane John Hyatt & John Thompson assessors of the said Hundred in conjunction with the other assessors of North Castle County in pursuance of an Act of General Assembly of the Delaware State intituled An Act for raising ‘one million three hundred & sixty thousand Dollars in the Delaware State between the first day of February & the first day of October in the year 1780 & for other purposes therein mentioned Newcastle Countys quota of said sum being five hundred & eighteen thousand & ninety five Dollars,” and on the cover, “Red Lion Hundred list for 1780 10th Feb. 1780.”	The list was certified by Anthony Dushane, John Thompson, and John Hyatt on 9 February 1780. The title essentially names the statute, and the date is consistent with the statutory requirement that assessors meet on 7 February. Ch. 53.
Red Lion Hundred 1780, List #2	“A List of the Taxables Person & Estates of Redlion Hundred as Returned and Assessed by Anthony Dushane Novemr the 28th 1780,” and on the cover, Assessment Redlion Hundred Nov. 28. 1780.”	Dushane certified the list on 29 November 1780. The front cover includes the total for a state tax that was payable in three portions totally \$68,994. The three portions are consistent with Ch. 71, passed 12 February 1781. The last page includes a total of the 16d tax laid on 20 July 1781. This was the tax authorized by Ch. 75, passed 18 June 1781. This statute required the levy courts to set the tax by 20 July. Ch. 71, Ch. 75.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Red Lion Hundred 1780, List #3	“List of Errors in the assessment for the Supply Tax in Red Lion Hundred for the Year 1780,” and on the reverse “Errors of Red Lion Hundred 1780.”	There is no explanation of the nature of the errors. The list was certified by John Hyatt and Geo Cragherd on 21 December 1790. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Red Lion Hundred, 1781	The list has no title at the beginning, but the cover says, “A list of the Taxable Persons & Estates in Redlion Hundred Assessed in December 1781.”	The list was certified on 12 December 1781 by John Thompson, the assessor of Red Lion Hundred. James Booth, County Clerk, added on the booklet cover the total amount of the assessment of the state tax, which was due in the three portions. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
Red Lion Hundred 1782, List #1	“Errors in Redlion Hundred for the Supply Tax,” and on the reverse, “Errors in Redlion Hundred” with the year 1782.	The list was certified by George Monro on 30 October 1782. The supply tax was passed in 1780. Ch. 56, but errors in other hundreds were reported in 1782 and in the 1790s. Ch. 56.
Red Lion Hundred 1782, List #2	The list has no title, but the cover says, “A List of the taxable Persons and Estates in Redlion hundred, as assessed by John Thompson assessor of said Hundred the 27th day of Novr 1782 For 1783.”	Thompson certified the list as made in conjunction with the other assessors of the county on 27 November 1782. At the end the total amount of the state tax of 3/9 per pound is given. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
St. George’s Hundred 1777	“A List of Taxable Persons & Estates in St Georges Hundred as the [sic.] are assessed by John Jones assessor of said Hundred,” and on the cover, “Assessment St Georges Hundred 1777.”	The list ends with a breakdown into three taxes: a 10d tax, a 20d tax, and a 17/6 tax. The 10d tax was Ch. 8, passed 22 February 1777, to retire bills of credit over a period of five years. These were issued for the defense of the state. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
St. George Hundred 1778	“A List of the Taxable Persons and Estates in St Georges Hundred as they are Assessed for the year 1779 by Peter Hyatt Assessor of sd Hundred Novr 1778,” and on the cover, “Assessment.....St Georges Hundred 1778 Amt £3628.”	The list includes a summary of each tax assessed, including the 10d and the 27 shilling taxes. The 10d tax was Ch. 8, passed 22 February 1777, to retire bills of credit over a period of five years. These were issued for the defense of the state. The 27 shilling tax has been identified as mandated by Ch. 38 in the title of the 1779 list for Appoquinimink Hundred. Ch. 8, Ch. 38.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
St. George's Hundred 1779, List #1	"List of Taxables in St Georges Hundred," and on the cover, "Assessment St Georges Hundred 1779."	The list was certified by the assessors, Peter Hyatt, Joshua Clayton, and Isaac Moodey, on 16 August 1779. The statute authorizing a tax to raise \$495,000, passed 6 June 1779, required the assessors to make their returns at the August Court of Quarter Sessions. Ch. 46.
St. George's Hundred 1780, List #1	"A List of the taxable Persons and Estates in St Georges Hundred as they are Assessed by Peter Hyatt Assessor of the said Hundred Novm ye 28th 1780," and on the front cover "Assessment St Georges Hundred Nov. 28: 1780."	Hyatt certified the list on 29 November 1780. At the end of the list was a total for the State tax amounting to \$173,034, which had three portions and has not been identified. This is consistent with the first tax authorized in Ch. 71, passed 12 February 1781 payable in portions due in May, August, and November. This was followed by total amount of both portions of the 16d tax laid on 20 July 1781. This last tax was Ch. 75, passed 18 June 1780. The levy courts were required to set the rate by 20 July. Ch. 71, Ch. 75.
St. George's Hundred 1780, List #2	"A List of Persons & Estates in St Georges Hundred as they are assessed by Virtue of an Act of Assembly of the Delaware State for raising 1,360,000 Dollars between the 1st Day of Feby and the 1st day of September in the year 1780 Dated New Castle this 9th day Feby 1780 Assessed by us in conjunction with the other Assessors of New Castle County John Merissy[?] Henry Forster," and on the cover, "Assessment St Georges Hundred Feb. 10. 1780." The next page of the book begins with a further title, "A List of the Taxable Persons and Estates in St Georges' Hundred as there are Assessed by _____."	The title of the list essentially names the statute and the date is consistent with the statutory requirement that the assessors meet on 7 February and return their assessments "forthwith." Ch. 53.
St. George's Hundred 1780, List #3	"List of Errors in the Assessment for the Supply Tax in St Georges Hundred for the year 1780," and on the reverse, "Errors of St Georges Hundred 1780."	There is no explanation of the nature of the errors. The list was certified by Peter Hyatt and Thomas Duggs on 24 January 1791. The supply tax was Ch. 56, passed 15 April 1780.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
St. George's Hundred 1781	"A List of the Taxable Persons and Estates in St. Georges Hundred in the County of New Castle as they are Assessed by us the subscribers Assessors of the said Hundred this 11 Day of Decr 1781," and from the cover of the booklet, "St Georges Hundred Assessment 1781."	The list was certified on 12 December 1781 by Peter Hyatt, Robt Haughey, and Saml Smith. James Booth, County Clerk, added the total amount of the state assessments, which was due in three portions. This called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December 1781. A final list one day after the deadline is reasonable. Ch. 83.
St. George's Hundred 1783, List #1	"A List of the Persons and Estates in St Georges Hundred as they are Assessed by the Board of Assessors the 26th Novr 1782."	At the end of the list is a statement signed by the assessors of the other hundreds that Peter Hyatt, Assessor for St. George's Hundred, had submitted the list and it was approved. At the end is a statement of the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.
St. George's Hundred 1783, List #2	"List of Errors in St Georges Hundred for the Supply Tax."	"List of Errors in St Georges Hundred for the Supply Tax."
White Clay Creek Hundred 1777		There is no title at the top of the list, but the cover says "White Clay Creek Hundred for the year 1777 Joseph Rotheram[?] Assr." The list ends with a breakdown into three taxes: a 10d tax, a 20d tax, and a 17/6 tax. The 10d tax was Ch. 8, passed 22 February 1777, to retire over a period of five years bills of credit issued to defend the state. The 17/6 tax has been identified as Ch. 22, passed 18 May 1778, which established a quota of \$40,000 for each Delaware County. Lists giving the total amounts of the tax are extant for 7 of the 9 hundreds of Newcastle, and the remaining two can be estimated from other lists. Two Kent County levy court records converted quotas from dollars to pounds, with rounding. A pound was worth about \$2.60. The total amount of the tax for Newcastle was about \$41,000, very close to the \$40,000 quota of Ch. 22. The 20d tax has not been identified. Ch. 8, Ch. 22.
White Clay Creek Hundred 1778	"Assessment made on the Inhabitants of White Clay Creek Hundred November 24th 1778," and on the cover of the booklet, "Assessment White Clay Creek Hundred Nov. 24th 1778."	Near the end of the list William McMechen signed as assessor. On the inside front cover is a summary of each tax assessed, including the 10d and the 27 shilling taxes. The 10d tax was Ch. 8, passed 22 February 1777, to retire over a period of five years bills of credit issued to defend the state. The 27 shilling tax was Ch. 38, passed 2 February 1779, to meet the county's quota of \$50,000 plus \$16,000 to clothe troops and meet other needs. Ch. 8, Ch. 38.

## New Castle County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
White Clay Creek 1780, List #1	“White Clay Creek Assessment---Febry 8th 1780 A List of the Persons and Estates in White Clay Creek Hundred as Assessed and rated by virtue of an Act of Assembly of the Delaware State for raising 1,360,000 dollars between the 1st day of Febry and 1st day of Sepr in the year 1780 Assessed by us in Conjunction with the other assessors of New Castle County Joseph Rotheram[?] James Canper[?] Allen Gillespie.”	The poundrate at £4 per pound was given on the last page of the list. The title of the list essentially names the statute and the date is consistent with the requirement of this statute that the assessors meet on 7 February 1780 and return a copy of their assessments “forthwith.” Ch. 53.
White Clay Creek Hundred 1780, List #2	“List of Errors in the assessment for the Supply Tax in White Clay Creek Hundred for the year 1780,” and on the reverse, Errors of White Clay Creek Hundred.”	No explanation for the nature of the errors was given. The list was certified by Wm McMechen and James Black on 22 December 1790. Ch. 56.
White Clay Creek Hundred 1780, List #3	“List of Errors in White Cay[sic.] Creek Hundred for the Supply Tax for the year 1780,” and on the reverse of the list, “List of Errors for White Clay Creek Hundred.”	There is no explanation of the nature of the errors. The list was certified by James Black and Wm McClay on 11 June 1782. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
White Clay Creek Hundred 1781	The list has no title at the beginning, but the cover says, “White Clay Creek Assessment Decr 1781.”	The list was certified on 12 December 1781 by Joseph Rotherman and Thomas Rankin. James Booth, County Clerk, added the total amount of the state assessment, which was due in the three portions. Ch. 83 called for payment in equal parts in March, June, and October, and assessors were to meet between 29 November and 11 December. A final list one day after the deadline is reasonable. Ch. 83.
White Clay Creek Hundred 1783	At the end of the list, “Assessment of White Clay Creek Hundred for yr 1783 Thos Rankin,” and on the cover, “Assessment White Clay Creek Hundred for 1783.”	Rankin certified the list on 27 November 1782. Following Rankin’s certification is the amount of the state tax at 3/9 per pound. This tax was the second tax authorized under Ch. 71, as amended by Ch. 83. Ch 71.

## New Castle County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service

Hundred & Date	Title	List Details
Appoquinimink Hundred 1777	The list has no title at the beginning, but the cover says "Assessment of Appoquinimink Hundd 1777."	William Allfree signed as the assessor on 6 February 1778 at the bottom of the list. The authorizing statute is undetermined.
Appoquinimink Hundred 1779, List #1	"A List of Taxabel Person In Ap-poquinoneck assesst by me Jacob Caulk the 23 Day of Novembr 1779. [sic. for numerous errors]," and on the cover, "Assessment Appoquinimink Hundred 1779."	The list was certified by Jacob King and Thomas Rohbell[?]. The amount assessment at 4/per £ was given near the end of the list. The purpose of the tax is undetermined.
Brandywine Hundred 1779, List #1	"A List of The Taxable Persons and Estates Assessed by Sam McClintock Nov 7-23 1779."	The amount of the assessment was at a rate of 4/per £. The assessor took the oath required by the "Act for raising County Rates and Levies." This act predates the Revolution (about 1742). To all appearances this was the county tax, and other taxes at this rate in 1779 for New Castle County are also county taxes.
Brandywine Hundred 1779, List #2	"Taxables Names of Brand[sic.] Hund."	Sam McClintock and Andrew McKee signed the list at the end as the assessors, and James Booth signed off on the total amount of the assessment, but there is no date. The purpose of this tax is undetermined.
Brandywine Hundred 1780, List #2	"[torn, but next page suggests the missing text is Taxabl]es of Names of Brandywine Hundred," and on the front and back covers of the booklet, "Assessment List of Brandwine Hundd for James McKee Assr 1780."	The purpose of this list is undetermined.
Christiana Hundred 1777	"Christiana Hundred Assessment 1777," and on the cover of the book "Assessment Christiana Hundred 1777."	John Armstrong signed as the assessor at the end of the list. The authorizing statute is undetermined.
Christiana Hundred 1778	"Christiana Hundred Assessment for 1778" and on the reverse of list "Assessment Christiana Hundred 1778."	Robert Peirce certified the list as the assessor for 1778. The authorizing statute is undetermined.
Christiana Hundred 1779, List #1	"A just and True List and Assessment of all Taxable Persons and Estates in Christiana Hundred in the County of New Castle as [illeg.] assesed by the Subscriber Nov[illeg] 2d 1779," and at the end of the list, "Assessment Christiana Hundred 1779."	The amount of the tax at 4/ per £ was given at the end of the list. The purpose of the list is undetermined.



## New Castle County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Christiana Hundred 1780, List #2	The list has no title at the beginning. From the cover, "Assessment List of Christiana Hundred Novembr 28, 1780."	The list was certified by Jos Stedham on 28 November 1780. The purpose of this list is undetermined.
Christiana Hundred 1783	"A List of the Taxable Persons and Estates in Christiana Hundred as they are assessed at one shilling per Pound for the County Tax for the year 1783—December 24, 1782," and on the cover, "Assessment Christiana Hundred 1783 1783."	This list is a county tax, with no evidence that it was also used for a state
Mill Creek Hundred 1779, List #2	The list has no title at the beginning, but the front cover says, and on a cover, "Assessment Mill Creek Hundred Novembr 23d 1779."	The booklet is signed at the end by Jno James as the assessor. The amount of the assessment at 4/ per £ is given. The purpose of the tax is undetermined.
New Castle Hundred 1778	"A List of the Taxable Inhabitants in Newcastle Hundred for 1778 & Estates in the County Asses.d by ZV LaCeverift[?] assessor," and on the front of the list "New Castle County Hund: Assessment 1778" and "Assessment New Castle Hundred 1778."	The list is signed on the back by ZV Zevernigh[?] and dated 30 November 1778. The purpose of the tax is undetermined.
New Castle Hundred 1779 List #2	"A List of Taxable Persons and Estates in New Castle Hundred Returned to Joseph Tatlow assessor for Said Hundred Oct 10th 1779 Jno Clark Collr," and on the back cover of the list, "Assessment New Castle Hundred November 1779."	The list was certified on 24 November 1779 by Jos Tatlow, Assessor. The amount of the tax is given for a rate of 4/ per £. The purpose of the tax is undetermined.
Pencader Hundred 1779, List #1	"A List of Taxable Persons and Estates in Pencader Hundred as they are Assessed for the Year 1779 by David Howel Assessor [sic]," and on the reverse, "Assessment Pencader Hundred 1779."	The list was certified by David Howel on 23 November 1779. The amount of the tax is given for a rate of 4/ per £. The purpose of the tax is undetermined.

## New Castle County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service *continued*

---

Hundred & Date	Title	List Details
Pencader Hundred 1780, List #3		On the cover of the book is a short list dated 9 March 1781 followed by a certification by Nathan Baldin certifying the list. There purpose of this tax is undetermined.
Red Lion Hundred 1778	“List of Persons residing in Red Lyon Hundred returnable to the Assessor for said Hundred for 1778,” and on the facing page to the left, “1778 – November 24th Assesment of Red Lyon Hundred Assesd.	The list was certified by the assessor, Cors Kettle, on 8 November 1778. The purpose of the tax is undetermined.
Red Lion Hundred 1779, List #1	“A List of the Taxable Persons & Estates in Red Lion Hundred as they are Assessed for the year 1779 by Anthony Dushane,” and on the cover, “Assessment of Red Lion Hundred for the year 1779.”	At the end of the list are amounts for a 3/[illeg.] tax and a 3d tax, dated 3 February 1780. The purpose of these taxes has not been determined.
St. George’s Hundred 1779, List #2	“A List of the Taxable Persons and Estates in St Georges Hundred as they are assessed by John Merriss Assessor of said Hundred the 23 day of November 1779.”	John Mer[frayed edge] signed the list at the end as the assessor. The reverse gives the amount of the tax at a rate of 4/ per £. The purpose of the tax has not been determined.
White Clay Creek Hundred 1779	“A List of the Taxable Persons and Estates in Whiteclaycreek Hundred as they are assessed by Joseph Rothweaver assessor for Said Hundred,” and on the cover of the booklet, “Assessment of White Clay Creek Hundred November the 22 1779.”	The amount of the tax is given at the end at a rate of 4/ in the pound.

## Sussex County Assessment Lists That Provide Evidence of Patriotic Service

---

Sussex County tax records are organized differently from the other Delaware counties. The assessment lists for all of the hundreds for a given year during the Revolution are bound in a single booklet with the levy court records allocating money raised from the assessments. The lists have no certifications by assessors, and no specific dates — just years, and some lists do not even bear a year. The lists themselves provide no evidence for Patriotic Service with the exception of the 1780 supply tax paid in wheat. To all appearances, the each set of lists is a consolidation of the various assessment lists for a given hundred for a year. The evidence that a list supported the War is found in the levy court's allocation of funds raised by the tax. Lists for only three years provide evidence of Patriotic Service: 1778, 1779 and 1780. Unlike the other counties, there are no dates on the assessment lists themselves. They are taken to be assessments for the year under which they have been filed by the Delaware Public Archive. Records for 1781 and 1783 are not extant.

**1778 Assessment Lists.** A booklet of lists for 1778, along with a record of charges against the taxes, is extant. The booklet begins with a record of the public accounts from a meeting of the county levy court on 16 November 1778. Among the charges following the first set is £666.13.4 for “one fifth part of Sussex Quota for sinking ten Thousand Pounds given by the Genl Assembly of Delaware for the defense of the State.” This was a five year tax passed on 22 February 1777, Ch. 8. The act required the levy courts to meet at their usual time, except for the first year when they would meet on the days in May for the courts of quarter sessions, to lay a tax above and that needed for the county levies. This invited the counties to combine this state tax with the county levy, which Sussex did. Following the charges are the 1778 assessment lists.

**1779 Assessment Lists.** The 1779 Sussex lists are divided into two sets, each of which covers all of the hundreds. The first set is followed by “An Account of the public charges brought into the Levy Court held at Lewes town the ninth Day of November in the Year of our Lord one Thousand seven Hundred Seventy nine and continued as by Law directed till the seventh Day of December ....” Among the charges following the first set is £666.13.4 for “one fifth part of Sussex Quota for sinking ten Thousand Pounds given by the Genl Assembly of Delaware for the defense of the State.” This was a five year tax passed on 22 February 1777, Ch. 8. The act required the levy courts to meet at their usual time, except for the first year when they would meet on the days in May for the courts of quarter sessions, to lay a tax above and that needed for the county levies. This invited the counties to combine this state tax with the county levy, which Sussex did. The charges following the second set brings forward the total charges that followed the first set, but there is no charge following the second set for a tax that supported the War. Consequently, only lists in the first set have been identified as providing evidence of Patriotic Service.

**1780 Supply Tax.** Near the end of the 1779 booklet is a summary page with the heading, “A General amount of the Supplies to be raised for the Year 1780....” Lists of taxables assessed in wheat for several hundreds follow. Ch. 56, passed 15 April 1780, was a supply tax that established a quota of 150 barrels of flour, but allowed wheat to be delivered in lieu of flour.

**1780.** A booklet of lists for 1780, along with a record of charges against the taxes, is also extant. The booklet begins with a record of the court meeting on 6 March 1780 to address the county quota of \$388,572 in order for Delaware to raise \$1,360,000 between 1 February and 1 October 1780, as requested by Congress. The law was Ch. 53, passed 25 December 1779. Following that record is a short list of allocations, including funds for meeting that quota. After the assessment lists is a more extensive record of allocations of money. As in the case of 1779, £666.13.4 for one fifth part of the quota to retire £10,000 in bills of credit was allocated, as required by Ch. 8. The 1780 lists supported both Ch. 8 and Ch. 53.

Hundred & Date	Title	List Details
Baltimore Hundred 1778	“1778 Baltimore Taxes @”	Ch. 8.
Baltimore Hundred 1779, List #1	“Baltimore Taxes @ £5.10.0.”	Ch. 8.
Baltimore Hundred, 1780	“Baltimore Taxes @ £10.0.0.”	Ch. 8, Ch. 53.
Broad Creek Hundred 1778	“Broad Creek Taxes @.”	Ch. 8.
Broad Creek Hundred 1779, List #1	“Broad Creek Taxes @ £4.11.0.”	Ch. 8.
Broad Creek Hundred 1780	“Broad Creek Taxes @ £10.0.0.”	Ch. 8, Ch. 53.
Broadkill Hundred 1778,	“Broadkiln Taxes @.”	Ch. 8.

## Sussex County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Broadkill Hundred 1779, List #1	"1779 Broadkiln Taxes @ £3.3.0."	Ch. 8.
Broadkill Hundred 1780 Wheat	"A list of the Names of the Taxables assessed with Wheat in Broadkiln Hundred."	This list is the third following totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Broadkill Hundred 1780	"Broadkiln Taxes @ £10.0.0."	Ch. 8, Ch. 53.
Cedar Creek & Slaughter Neck Hundred 1778	"1778 Cedar Creek & Slaughter Neck Taxes @ 37S6."	Ch. 8.
Cedar Creek & Slaughter Neck Hundred 1779, List #1	"Cedar Creek & Slaughter Neck Taxes @ £3.12.0."	Ch. 8.
Cedar Creek & Slaughter Neck Hundred 1780 Wheat	"A list of the names of the Taxables assessed with Wheat in Cedar Creek & Slaughter Neck Hundred."	This list is the fifth following totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Cedar Creek & Slaughter Neck Hundred 1780	"Cedar Creek & Slaughter Neck Taxes @ £10.0.0."	Ch. 8, Ch. 53.
Dagsboro Hundred 1778	"Dagsberry Taxes @."	Ch. 8.
Dagsboro Hundred 1779, List #1	"Dagsberry Taxes @ £4.5.0."	Ch. 8.
Dagsboro Hundred 1780	"Dagsborough Taxes @ £10.0.0."	Ch. 8, Ch. 53.
Indian River & Angola Hundred 1778	"Indian River & Angola Taxes @."	Ch. 8.
Indian River & Angola Hundred 1779, List #1	"1779 Indian River & Angola Taxes @ £4.7.6."	Ch. 8.
Indian River & Angola Hundred 1780 Wheat	"A list of the names of the Taxables assessed with Wheat in Indian Rivver[sic.] & Angola Hundred."	This list is the second following totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.

## Sussex County Assessment Lists That Provide Evidence of Patriotic Service *continued*

Hundred & Date	Title	List Details
Indian River & Angola Hundred 1780	"Indian River & Angola Taxes @ £10.0.0."	Ch. 8, Ch. 53.
Lewes & Rehoboth 1778	"1778 Lewes & Rohoboth Taxes @."	Ch. 8.
Lewes & Rehoboth 1779, List #1	"1779 Lewes & Rohoboth Taxes @ £2.10.0."	Ch. 8.
Lewes & Rehoboth Hundred 1780 Wheat	"A list of the names of the Taxables assessed wth Wheat in Lewes & Rehoboth Hundred."	This list immediately follows totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Lewes & Rehoboth Hundred 1780	"Lewes & Rohoboth Taxes @ £10.0.0."	Ch. 8.
Little Creek Hundred 1778	"Little Creek Taxes @ 37S6."	Ch. 8.
Little Creek Hundred 1779, List #1	"Little Creek Taxes @ £5.8.0."	Ch. 8.
Nanticoke Hundred 1778	"Nanticoke Taxes @."	Ch. 8.
Nanticoke Hundred 1780	Nanticoke Hundred 1780	Ch. 8, Ch. 53.
Northwest Fork Hundred 1778	"Northwest Fork Taxes @37S6."	Ch. 8.
Northwest Fork Hundred 1779, List #1	"North West Fork Taxes @ £3.16.0."	Ch. 8.
Northwest Fork Hundred 1780 Wheat	"A list of the names of the Taxables assessed with Wheat in North West Fork Hundred."	This list is the fourth following totals for each hundred under the heading, "A General amount of the Supplies to be raised for the Year 1780, upon the last Assessment recorded in this Book Rates for the Year [illeg.] at five Pecks of Corn & 37 ½ Pounds of Wheat in the pound Rate." The list is classified with the 1779 lists, but is without question a 1780 tax. The supply tax was Ch. 56, passed 15 April 1780. Ch. 56.
Northwest Fork Hundred 1780	"Northwest Fork Taxes @ £10.0.0."	Ch. 8, Ch. 53.

## Sussex County Assessment Lists That **Do Not** Provide Evidence of Patriotic Service

**1777.** The levy court records show no allocation of funds from the taxes in support of the War.

**1778.** Included at the end of the Delaware Public Archives files for 1778 is a list entitled, “A List of the Names of the persons who are to pay an additional Tax of Three Shillings in every Pound they are rated at for the Year one Thousand seven Hundred & seventy nine----.” The list is clearly for 1779, and not 1778. The list has a section for seven of the hundreds of Sussex County in the following order: Lewes & Rehoboth, Indian River & Angola, Broadkill, Cedar Creek & Slaughter Neck, Baltimore, Dagsberry, and Broad Creek. Little Creek, Nanticoke, Northwest Fork are not listed and may have been of an additional page that is not on the microfilm. Many of the hundreds have just over a dozen names listed, although Broadkill has almost 4 dozen. A three shilling tax for the year 1779 has not been identified.

**1779, second set of lists.** After the first set of lists and claims is a second set of lists. This is followed by a second set of claims. The first entry reads, “To the whole account[?] allowed as in the beginning of he Book each particular to be drawn of for the [illeg.]” If the second set of lists and claims is viewed as a continuation of the first, one might view the second set of taxes as raising money for the tax to retire £10,000 in bills of credit issued for the defense of the state. However, that amount was listed as a claim and presumably settled using the first set of taxes.

**1782.** At the end of the booklet is an entry, “The Amount of the Continental Tax to be raised for the year 1783 clear of all charges agreeable to a Law of Delaware passed at Dover the twentieth day of October in the year 1782 £6426.11.4.” Below this is an entry that a special court was held for the County of Sussex on 7 August 1783 agreeable to an Act of Assembly to set the pound rate. However, this concerned plans for 1783 and not 1782. The purpose of this list for 1782 has not been determined. The 1783 list is not extant.

Hundred & Date	Title	Hundred & Date	Title	Hundred & Date	Title
Baltimore Hundred 1777	“Baltimore Names.”	Dagsboro Hundred 1777	“Dagsberry Names.”	Lewes & Rehoboth 1782	“1782 Lewes & Rehoboth Taxes @ 9s.”
Baltimore Hundred 1779, List #2	“Baltimore Taxes @ .”	Dagsboro Hundred 1779, List #2	“Dagsberry Taxes @ 14s0.”	Little Creek Hundred 1777	“Little Creek Names.”
Broad Creek Hundred 1777	“Broad Creek Taxes.”	Dagsboro Hundred, 1782	“Dagsberry Taxes @ .”	Little Creek Hundred 1779, List #2	“Little Creek Taxes @ 14s0.”
Broad Creek Hundred 1779, List #2	“Broad Creek Taxes @ 14s0.”	Indian River & Angola Hundred 1777	“1777 Indian River & Angola Taxes @ 24/0.”	Little Creek Hundred 1782	“Little Creek Taxes @ 9s.”
Broad Creek Hundred 1782	“Broad Creek Taxes @ 9s.”	Indian River & Angola Hundred 1779, List #2	“Indian River & Angola Taxes @ 14s0.”	Nanticoke Hundred 1777	Nanticoke Hundred 1777
Broadkill Hundred 1779, List #2	“1779 Broadkill Taxes @ 14s0.”	Indian River & Angola Hundred 1782	“1782 Indian River & Angola Taxes @ 9s.”	Nanticoke Hundred 1779, List #2	“Nanticoke Taxes @ 14s0.”
Broadkill Hundred 1782	“1782 Broadkill Taxes @ 9s.”	Indian River & Angola Hundred 1777.	“1777 Indian River & Angola Taxes @ 24/0.”	Nanticoke Hundred 1782	“Nanticoke Taxes @ 9s.”
Cedar Creek & Slaughter Neck Hundred 1777	“Cedar Creek & Slaughter Neck Names.”	Indian River & Angola Hundred 1779, List #2	“Indian River & Angola Taxes @ 14s0.”	Northwest Fork Hundred 1779, List #2	“Northwest Fork Taxes @ 14s0.”
Cedar Creek & Slaughter Neck Hundred 1779, List #2.	“Cedar Creek & Slaughter Neck Taxes @ 14s0.”	Indian River & Angola Hundred 1782	“1782 Indian River & Angola Taxes @ 9s.”	Northwest Fork Hundred 1782	“Northwest Fork Taxes @ 9s.”
Cedar Creek & Slaughter Neck Hundred 1782	“1782 Cedar Creek & Slaughter Neck Taxes @ 9s.”	Lewes & Rehoboth 1779, List #2	“1779 Lewes & Rehoboth Taxes @ 14s0 in the pound.”		