

REPORT



OF THE

COMMISSIONERS TO REVISE

THE

X LAWS OF NEW JERSEY,

TOGETHER WITH

"AN ACT CONCERNING TAXES."

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Submitted to the General Assembly, January 28th, 1868, and ordered to be printed.

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TRENTON, N. J.:

PRINTED AT THE TRUE AMERICAN OFFICE.

1868.



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STATE OF NEW JERSEY,  
EXECUTIVE DEPARTMENT,  
TRENTON, January 28, 1868. }

*To the Honorable House of Assembly of the State of New Jersey:*

GENTLEMEN—I submit herewith to the Legislature the report of the Commissioners, appointed by the Legislature at its last session, to revise the Tax laws of the State, together with an act entitled “An act concerning taxes,” accompanying the same.

Respectfully,

MARCUS L. WARD.

*To Marcus L. Ward, Governor of the State of New Jersey:*

SIR—I submit herewith an act entitled “An act concerning taxes,” which has been prepared by the Commissioners appointed to revise the Tax laws of this State, together with a report accompanying the same, to be laid before the General Assembly.

By order of the Commissioners.

WILLIAM PATERSON, *Secretary.*

TRENTON, N. J., January 23, 1868.

## REPORT.

*To the Honorable the Legislature of the State of New Jersey:*

The undersigned were appointed Commissioners to revise the tax laws of the State, by virtue of a joint resolution of the Senate and General Assembly, approved April 11, 1867. In pursuance of the directions therein contained, they have prepared and beg leave respectfully to report the accompanying bill:

From the preamble of the above resolution it appears that special reference was made by the Legislature to two particulars, in directing a revision to be made.

*First*—The complicated condition of the laws as they stand, and

*Second*—That they may be made to harmonize with the tax laws of the Federal Government.

In regard to the first particular named, the Commissioners have found the complicated conditions complained of to be due mainly to the number of distinct and separate acts, or parts of acts, of which the present laws are composed. The last revision is that contained in the act entitled "An act concerning taxes," approved April 14, 1846. Since then as many as twenty-four different acts have been approved, being supplements and further supplements to the first, beside other acts not denominated supplements, but equally operative as general laws upon taxes. All but a few of this number, however, have from time to time been wholly or partially repealed. But of those unrepealed, the provisions of one are so often modified by those of another that difficulty arises in ascertaining what those in force are. This difficulty has been increased by the want of arrangement observable in most of the acts.

The Commissioners have aimed first to correct this evil. To this end they have examined the various general laws approved since 1846, and, taking their provisions remaining unrepealed, have combined them in one act, with whatever amendments or additions seemed to them expedient to be made.

To render this act more complete and orderly in form, they have classified its sections according to the matters they treat of under five separate heads:

## REPORT OF TAX COMMISSIONERS.

*The first* embracing those sections which define generally what persons and property shall be subject to taxation.

*The second* what persons and property shall be exempt from taxation.

*The third* those sections which treat of the assessment of taxes, showing when, in what manner, and by whom they shall be assessed; and how the assessments so made may be revised and corrected by Township Committees and Boards of Assessors.

*The fourth* those sections which treat of the collection of taxes and of the duties and powers of Commissioners of Appeal, showing when taxes shall be paid, the notices to be given to tax-payers, the relief to be granted or the increase to be made by Commissioners of Appeal, and the several modes by which payment may be enforced.

*The fifth* embracing various penal sections, and others of a miscellaneous kind, relating chiefly to the review and correction of taxes by the Courts.

Many local acts are in force confined in their operation to particular townships and cities of the State. With but few exceptions, however, they relate exclusively to the times and the modes of assessing and collecting taxes within the places to which they apply; to the meetings of County Boards of Assessors or of Commissioners of Appeal; to the creation of Boards of Assessment and Revision, and other similar details not altering the subject matter or basis of taxation.

The bill framed by the Commissioners does not repeal local acts providing for the foregoing or similar details, but does repeal whatever provisions they contain inconsistent with its own, touching the persons and property liable to taxation, the rule or measure of assessment, and touching the allowance of deduction for debts.

The second particular named in the joint resolution, and to be had in view in the work of revision, is "to harmonize the tax laws of the State with those of the Federal Government." The Commissioners have not supposed the harmony called for by the language of the resolution, or contemplated by the Legislature, to require a conformity of the State to the national laws in their general scheme or system of taxation, but the avoidance of any conflict between the former and the latter.

Such conflict has arisen in some of the States in consequence of their legislative enactments for the taxing of National Banks. The act of Congress incorporating the banks prescribes when and to what extent their stock may be taxed. Their *capital*, so far as consisting of United States securities or bonds, is exempt. As a certain part of this capital *must* be, and all of it *may* be made up of these exempted securities, the institutions themselves in their corporate character are substantially withdrawn from State and municipal taxation. But the act of Congress distinguishes between the *capital* owned by the corporation and the *stock* owned by its holders. It provides for the tax-

## REPORT OF TAX COMMISSIONERS.

ing of the latter in the place where the bank may be located, but at no greater rate than that at which other moneyed capital is assessed. In some instances State laws have failed to conform to the directions of this act; and in the litigation consequent thereon, the Supreme Court of the United States has twice affirmed the validity of the distinction between the capital taxable against the bank and the stock taxable to the holders. In the light of the judicial decisions made upon the subject, it appears that the enactments of this State, in 1866, regulating the laying of taxes on the shares of such stock, are in harmony with the federal laws, and are in other respects right. They have accordingly been embodied without change in the revised bill.

Though the two foregoing particulars are the only ones specially named in the joint resolution, the Commissioners have not held themselves restricted to these, but have deemed it their duty to report whatever other changes or additions in the law might seem to them expedient.

With a view to learn what changes the practical workings of the present laws had suggested to the officers or official bodies familiar with such workings, the Commissioners soon after their appointment caused notices to be given through the newspapers and circulars, to be sent to the Boards of Chosen Freeholders of the counties inviting suggestions touching the present laws and their possible improvement. The communications received in reply, both oral and written, have been directed for the most part—

*First*, to the inadequate valuation put by assessors upon lands, and  
*Second*, to the general subject of deductions for debts.

In many places real estate is alleged to be valued for the purpose of taxes at sums much below the amount it would readily bring at a sale. Where taxes are laid upon property in a State by a uniform per centage of its value, it is sufficiently obvious that the fair estimation of that value is of fundamental importance.

It may be taken as agreed that the system of taxing by a given rate or per centage upon valuations is the true one, and that if carried out with reasonable correctness it is the most equal and just in its results. It has not been proposed to the Commissioners to depart from this system, but to devise, if possible, more efficient means of enforcing it. Several methods have been proposed—one to take the appointment of assessors from the townships, and vest it in the freeholders of counties; another, to vest it in the Governor and Senate; another, to increase the number of assessors in each township to three; another, to create in each county Boards of Assessment and Revision; and still another, to create such a board for the State.

The Commissioners have not found upon consideration advantages likely to be secured by the adoption of any of these changes sufficient in their judgment to outweigh the objections to which they are open.

The present mode appears to them more simple, direct and inex-

pensive, and, if reasonably competent officers be chosen, better fitted to secure the desired results than any of the methods proposed.

Valuations are made in the first instance by the assessor—they are made under oath. Until recently this oath was a general one, enjoining no specific measure or rule in conformity to which his valuations were required to be made. A wide difference of opinion consequently obtained among assessors in regard to it, and lands were valued often at one-half or one-third, or even less, of their market price, while at the same time personal estate was valued in full. To correct this irregularity, recent enactments have required assessors to make and to verify their assessments and duplicates under an oath or affirmation, to the effect that the property assessed by them, both personal and real, has been assessed at its full market price. The Commissioners have made this oath still more explicit and full. Its terms are that he "has diligently inquired respecting the nature and value of the real and personal estate liable to taxation in his township, and has to the best of his ability, and without favor or partiality, valued all the said property liable to taxation at its full and fair value, at such price as in his judgment it would sell for at a fair and bona fide sale, by private contract, on the day prescribed by law for commencing the assessment, and not at any lower price, such as it might be sold for at a forced or auction sale."

It is not easy to see how any more unmistakable or equitable rule could be made or more clearly expressed. Difference of judgments as to prices must of course be unavoidable within certain limits; but for any plain departure from the foregoing rule, like the valuations complained of, assessors will be guilty of disregarding their oaths, and liable to the penalties imposed by the law.

When his valuations are made the duplicate containing them is submitted for examination and revision to the Township Committee, who are invested with ample powers to inquire as to the correctness of such values, and to increase or lessen them, if necessary, so as to conform them to the foregoing rule. If any want of uniformity or equality exists therefore in the valuation of the taxable property among the respective owners in the township, this defect may be remedied by the Township Committee, or afterwards by the Commissioners of Appeal, who, in their turn, are authorized and required to increase or lessen the assessments with reference to the same rule, and who are invested with all needed powers to ascertain upon inquiry what the true value may be.

It would seem, with a rule so definitely and fully prescribed, and with the three several officers or bodies charged with its application, and with the obvious interest of each taxable owner to have the application properly made, that within a given township the relative valuations must be as likely to be uniform and just as any additional methods would make them. The chief objection to the present mode arises from the inequality liable to exist under it in the apportion-

ment among the townships and cities of the sums to be raised for State and county purposes. As these apportionments are made upon the amount of taxable property in each township, respectively, there is on this account an obvious danger that these amounts, as shown by the duplicates, may be made too small. Under the present laws the remedy for this is with the Board of County Assessors. At their annual meeting called to make such apportionment, and to assign to each township its quota of county and State taxes, it is the duty of each assessor to submit his duplicate, showing in detail the valuations he has made, with their aggregate amount. If found to be too low by a majority of the assessors of the county, it may be raised as they shall deem just, so far forth as a basis of computing such quotas. It is made their special duty to examine particularly whether in the several duplicates the rule of valuation prescribed by the law has been fairly observed. Under such a revision and comparison, if made with the fidelity required by their oaths, it is not perceived that greater errors or defects are likely to exist than would exist under any different machinery or modes. In any cases discretion must be exercised, and reliance at the last must be had on individual integrity and judgment. With the increase of the burden of taxes, and the importance of having them justly assessed, the importance of selecting honest and competent men is becoming more and more felt. The Commissioners believe that if proper attention be given by tax-payers to the selection of such men to execute the proposed law, it will be found adequate in its provisions to correct, so far as can be corrected, the evil complained of.

It may be doubted if the fees now allowed to assessors are sufficient. The Commissioners have made no change in them, but would call the attention of the Legislature to the question whether they may not be increased with advantage to the public.

The other principal matter to which the attention of the Commissioners has been turned, and to which the communications they have received have been largely directed, is the general subject of *deductions for debts*.

The present laws permit a deduction to be made from the value of the real and personal estate of each individual assessed for all debts owing from such individual to creditors residing in the State. For debts owing to creditors out of the State no deductions are allowed. Except therefore as to indebtedness to non-resident creditors, the individual is taxed for his property—not on its amount, but on the difference between that amount and his debts; in other words, not upon the property he holds, but on the sum he is worth. The property held by him may be extensive, complex and valuable; and yet, while secured and protected to the holder by the government of the State, he may pay nothing towards the expenses of the State in return for the protection received. Lands and goods situated in one part of the State may in this way be exclusively taxed in another; correctly

speaking, they are not taxed at all—the taxes imposed in such cases being not on the land or the tangible goods, but on the credits or claims belonging to the creditor in the place where he lives. The inequalities and inconveniences thus caused are the subject of very general dissatisfaction and complaint. By some it is urged that no deductions should be made but for debts due to creditors in the same township or city; by others for debts due to creditors in the county; by nearly all it is strenuously urged that such deductions should be allowed only from *personal* estate. Upon the latter point the judgment of officials, and others from whom communications have been received by the Commissioners, or with whom they have personally conferred, has been nearly unanimous.

The workings of the present laws have caused a general conviction that their provisions should be changed, so far at least as to allow no deduction from *lands*, and to require *them* to be assessed to the holder without reference to indebtedness or liens.

On the other side, many who concur in the necessity of denying such deductions from lands go further, and urge with more consistency of reasoning that the inequalities and inconveniences complained of can be corrected only by allowing no deductions at all—by assuming as the basis of taxation in each individual case *the value of the property held*, whether personal or real.

Upon the best consideration they have been able to give, the Commissioners are of the opinion that the last mentioned principle is the true one, and have accordingly made it the principle of the accompanying bill.

If deductions be allowed from one kind of property, they can discover no satisfactory reasons why they should not be equally allowed from another.

If the man holding only his farm, and earning by his labor a support for his family, be not allowed to lighten his taxes by deducting his debts from his taxable estate, why allow such deductions to the wealthy holder of notes, mortgages and bonds? The difficulties necessarily encountered in carrying out the principle on which the present laws are in this behalf based, form in the judgment of the Commissioners a weighty argument against the principle itself. It is found upon experiment to be attended with so many and serious evils as to forbid its impartial application. The effort to alleviate these evils by restricting its application to the holders only of personal estate, is an admission of the unsoundness or impracticable nature of the principle, and will necessarily impose an increased and disproportionate burden of taxation on the agricultural and landed interest of the State.

Personal property in New Jersey, as in all prosperous communities, consists largely of rights and credits, termed in the law *incorporeal* things. They are evidenced and secured by notes, bonds, mortgages, book accounts, certificates of stock, and other contracts express or

implied. They constitute a most important and considerable part of the wealth of the State. They are to their holders property of the most productive and available kind. More than all others, they occasion the litigation that occupies our Courts, and brings into play the expensive machinery and agencies of the law. Why should the holder of this species of property enjoy immunities, or be entitled to deductions not allowed to the holders of lands?

But the principle on which the revised bill is in this respect framed does not derive its support merely from the obvious and acknowledged difficulties of carrying into practice the principle on which the existing tax laws are formed. The principle of the bill has been adopted because believed to be in itself a sound and equitable one. Taxes on property are defined to be the tribute which that property owes to the State for the protection, security, and consequent value it receives from the government of the State. The protection so received is *commensurate with the property held*, and not with the sum or balance the holder may be found to be worth. If the owner of land be indebted to his creditor for the value of the land, and this indebtedness be represented by note or bond, the land is one property and the note or bond another. Each is protected by the law, and each one owes its tribute to the law. They are in no sense the same—different in their natures, their titles, and the uses to which they may be put. Each may be sold and transferred by the holder without regard to the other. Nor does the note necessarily represent or depend for its value on the land. It may be paid by other means and other property; by the industry, the labor, or the future services of the maker. For all other purposes the note and the land are regarded by the law, and are treated in fact as distinct and valuable things. Why should they not be treated as such in the laying of taxes? The credit is made, and the note, or bond or mortgage, is given because the convenience and advantage both of buyer and seller are thereby subserved. The buyer prefers the one property, and the seller the other. Taxing each property once is not double taxation. The same is true in the transfer or sale of other things as well as of land. In every case when a sale is made upon credit, the credit is the *property* in the hands of its holder.

These credits due from solvent debtors are to be included in the aggregate of each individual's taxable estate. The difficulty, if any exists, of deciding in each case what debtors are solvent, and what credits are good, is a difficulty that exists equally, whether deductions be or be not allowed. The value of a credit is dependent not alone on the tangible things the debtor may own when the credit is made. It may be, and in fact usually is, dependent on his property of other descriptions, as well as on his honesty, industry and skill. The wealth of a civilized community does not consist merely of what can be seen and touched.

Prior to 1851 taxes were laid in New Jersey, with the exception of



those upon polls, on things of the latter description—that is, upon lands and certainties ratable by law. With the increase of the public expenses, it was conceded that they ought to be laid on a different basis—on one comprehending all property alike. This was attempted to be done by the law of 1851. That law authorized deductions for debts within certain limits or between certain persons. The frequent changes since made in the law as to how and when deductions ought to be made, sufficiently evince that, so long as allowed to any extent, the law must be a constant subject of dispute and change, occasioning the evils not only of an erroneous system, but the perhaps greater evils of an unsettled and changeable one.

The Commissioners are aware how impracticable it is to carry out with exactness, in actual affairs, any theory or principle however sound in itself; and how difficult it is to devise any system of taxes which shall lay its burdens with entire equality and fairness; still more, that shall be admitted to do so by all on whom its burdens are laid. They believe, however, that the plan proposed of taxing property according to its value in the hands of its holders, with no deductions for his debts, is more just and equal than any heretofore tried. They believe that the more carefully it is considered, the more clearly it will appear to be so. While there is in fact under this plan no taxing of the *same property* twice, the taxable property will be largely increased, the work of assessing simplified and lightened, and no encouragement offered to the creation of fictitious debts.

Various changes have been made of a subordinate kind, among them the following:

Every person having a family is allowed an exemption of two hundred dollars from his taxable property, where it does not exceed that sum.

Personal property in *transit* through this State, when belonging to non-residents, is exempted.

Imprisonment for non-payment of taxes is abolished.

The means of enforcing their collection from property are increased by authorizing collectors to obtain judgments and executions in addition to the customary proceedings by warrant.

Of the miscellaneous provisions, one authorizes an agreement between the borrower and lender for the payment of the taxes on the amount of the loan. It is substantially the same with that now in force in some parts of the State, and is asked for in others. For these reasons it has been made part of the proposed general law.

With the foregoing explanations and statements, the Commissioners respectfully submit to the Legislature the accompanying bill.

CHARLES S. OLDEN,  
HENRY W. GREEN,  
PETER S. DURYEE,  
WILLIAM PATERSON,  
AMZI DODD.

Dated January 23, 1868.

## BILL

ACCOMPANYING THE

## REPORT OF THE TAX COMMISSIONERS.

STATE OF NEW JERSEY.

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AN ACT CONCERNING TAXES.

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- I. OF PERSONS AND PROPERTY SUBJECT TO TAXATION.
- II. OF PERSONS AND PROPERTY EXEMPT FROM TAXATION.
- III. OF THE ASSESSMENT OF TAXES.
- IV. OF THE COLLECTION OF TAXES, AND OF COMMISSIONERS  
OF APPEAL.
- V. OF MISCELLANEOUS PROVISIONS.

## STATE OF NEW JERSEY.

### AN ACT CONCERNING TAXES.

#### I.—OF PERSONS AND PROPERTY SUBJECT TO TAXATION.

Section 1. Persons subject to poll tax.	Section 4. Personal estate of residents.
Section 2. Property subject to taxation.	Section 5. Personal estate of non-residents.
Section 3. Real estate.	

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That a poll tax not exceeding five dollars shall be assessed upon every white male inhabitant of this state, of the age of twenty-one years and upwards, whether a citizen of the United States or an alien.

2. *And be it enacted*, That all real and personal estate within this state, not exempted expressly by law, whether owned by individuals or by corporations, shall be subject to taxation, as is provided hereinafter.

3. *And be it enacted*, That the term real estate, as used in this act, shall include all lands, all water-power thereon or appurtenant thereto, and all buildings or erections thereon, or affixed to the same, trees and underwood growing thereon, and all mines, quarries, peat and marl beds, and all fisheries.

4. *And be it enacted*, That the term personal estate, as used in this act, when the same is owned by inhabitants of this state, shall include goods and chattels of every description, money, and effects, wherever they are, ships and vessels at home or abroad, money, and all debts due or owing from solvent debtors, whether on contract, note, bond, mortgage, or book account, whether such debts be due from persons within or without this state, public stocks, and stocks in corporations, in or out of this state, excepting as exempted hereinafter.

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5. *And be it enacted*, That the term personal estate, as used in this act, when not owned by an inhabitant of this state, shall include all goods, chattels, effects, and moveable property whatsoever, that are of a tangible or corporeal nature.

## II.—OF PERSONS AND PROPERTY EXEMPT FROM TAXATION.

Section 6. First, Polls; second, Property of the United States; third, Property of State, &c.; fourth, Bonds of United States and of New Jersey; fifth, Certain Personal Estate; sixth, Colleges, &c.; seventh, Endowments, &c.; eighth, Property of Corporations exempt by contract; ninth, Stock of Corporations exempt by contract; ninth, Stock of Corporations, the

capital of which is taxed thereto; tenth, Pews in Churches &c.; eleventh, Buildings, &c., used for Charitable Purposes; twelfth, the funds of Charitable Institutions; thirteenth, Personal Property of such as have not more than two hundred dollars in value; fourteenth, of Personal Property in transitu.

6. *And be it enacted*, That the following persons and property shall be exempt from taxation, namely:

I. The polls of all volunteers and sailors who have served for one year or more in the army or navy of the United States, and of such as have been wounded and discharged in consequence thereof, from said service, and of all paupers, idiots, and insane persons.

II. The property of the United States.

III. The property of this state, and of the counties, townships, cities and boroughs of this state.

IV. The bonds and securities of the United States, and the bonds and securities of this state, that by law, are exempt from taxation.

V. The stocks and other personal estate owned by inhabitants of the state, situated and being out of this state, upon which taxes shall have been assessed and paid, within twelve months next before the day prescribed by law for commencing the assessment.

VI. All colleges, academies, or seminaries of learning, public libraries, school-houses, buildings erected and used for religious worship, and the land whereon the same are situated, necessary to the fair use and occupation of the same for such purposes, the furniture thereof, and the personal property used therein; *provided however*, that no building so used which may be rented for such purpose, and rent received by the owner thereof, shall be exempted.

VII. The endowment or fund of any religious society, college, academy, seminary of learning, or public library.

VIII. The stock and property of any corporation of this state now exempted expressly by charter or contract, from taxation.

IX. The stock of any corporation of this state, the capital whereof is made by this act taxable to and against such corporation.

X. Pews in churches, grave-yards not exceeding ten acres of

## AN ACT CONCERNING TAXES.

ground, cemeteries, and all buildings erected thereon, and necessary for the purpose thereof.

XI. All buildings used exclusively for charitable purposes, with the land whereon the same are erected, and which may be necessary for such purposes, and the furniture and personal property used therein.

XII. The funds of all charitable institutions and associations collected and held exclusively for sick or disabled members thereof, or for the education, support and maintenance of the children of deceased members.

XIII. Personal property to the amount of two hundred dollars, of every person having a family, whose personal estate does not exceed that sum.

XIV. Personal property in transitu through this state, belonging to persons not residing therein.

## III.—OF THE ASSESSMENT OF TAXES.

Section 7. Schedule of Property to be taxed.

Section 8. Time of Assessment and Valuation of Property.

Section 9. Duplicate, how prepared.

Section 10. Property where Assessed.

Section 11. Trustees, &c., separately and to one only.

Section 12. Trustees, &c., where to be taxed, Personal Estate of non-residents and Corporations, tolls of Bridges, &c.

Section 13. Corporations, how to be Assessed.

Section 14. Banks, how Assessed.

Section 15. Corporation Officers to give Statement.

Section 16. Real Estate of Corpora-

tions, where Assessed.

Section 17. Town Committee, &c., to revise Duplicate.

Section 18. Power &c., of Town Committees, &c., in regard to Revision.

Section 19. Duplicate to be submitted to County Assessors.

Section 20. County Assessors, when to meet. Assessor to bring Duplicate and affidavit.

Section 21. Powers and Duties of County Assessors.

Section 22. Punishment of Assessors for neglect of duty.

Section 23. Manner of computing Taxes and providing for Contingencies, time of delivering Duplicate to the Collector.

7. *And be it enacted*, That it shall be the duty of the secretary of state, before the time prescribed by law for commencing the assessments, in each year, to prepare a schedule of the leading classes of taxable property, both real and personal, to be printed, with blank form of affidavit attached, and distributed to the several counties for the use of assessors in making their assessments; which schedule shall be of the form or to the effect heretofore used, except that the part thereof relating to deductions for debts shall be omitted.

8. *And be it enacted*, That the assessor of every township or ward, between the first day of May and the first day of August, in each year, shall ascertain by diligent inquiry, and by the oath or affirmation of the persons to be assessed, and, if necessary, of other persons, according to the best of his ability, and according to his own judg-

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ment, after examination and inquiry, the names of all the persons taxable in their respective townships or wards, and the actual value of all the property, real and personal, taxable therein; and it is hereby declared to be the duty of the assessor to fix such actual value at the full price the said property, real or personal, would bring at a fair private sale under ordinary circumstances, and not at any lower price, such as it might bring at a forced or auction sale; and no deduction shall be made by said assessor, or by any board of assessors in any township, ward, city or borough of this state, from the amount of said real or personal estate, for or on account of any indebtedness whatsoever, of the person or persons owning the said estate, whether such indebtedness be secured by mortgage, bond, note, or otherwise; and in case any inhabitant of the township or ward shall refuse to swear or affirm and answer in regard to all the particulars of his property, when required by such assessor, or in case such inhabitant cannot be found by the assessor after a diligent effort, it shall be the duty of said assessor to estimate his property at the highest value he has reason to suppose it may be placed.

9. *And be it enacted*, That the assessor shall prepare the duplicate so as to show, in separate and distinct columns, the names of all persons assessed, the number of acres, and of lots assessed to each person, and their value, the value of the personal estate of every person, the total value assessed to each individual, the rate per dollar of such assessment, and the sums assessed to each person for state, county, city, township, poor, school, road, poll, dog and other taxes, and shall add to the duplicate, in any case where he has reason to think it may be difficult to collect the tax on real estate by warrant against the goods and chattels of the persons taxed, a description of such real estate sufficient to ascertain the location and extent thereof so that the tax may be collected as prescribed hereinafter.

10. *And be it enacted*, That the poll tax and the tax on personal property shall be assessed on each inhabitant in the township or ward wherein he resides within the periods designated hereinbefore; and all lands shall be assessed in the township or ward where they are situated in the name of the owners thereof, but a mistake in the name shall not invalidate the assessment, and every person shall be assessed in the township or ward wherein he resides, for all land then owned or possessed by him within said township or ward, whether occupied or unoccupied; and when the line between two townships or wards divides a farm or lot owned or possessed by the person taxed, the same shall be taxed, if occupied, in the township or ward in which the occupant resides, and if unoccupied, each part shall be assessed to the owner thereof in the township or ward in which the same may be, whether such division line be a township, ward or county line.

11. *And be it enacted*, That where a person is assessed as trustee, guardian, executor, or administrator, he shall be assessed as such with the addition to his name of his representative character, and such as-

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essment shall be carried out on a separate line from his individual assessment, and where the same property is held by several trustees, guardians or executors, only one shall be taxed for the same, and the property shall be assessed to such one as has the actual possession or control thereof.

12. *And be it enacted*, That every person shall be assessed in the township or ward where he resides for all personal property in his possession or under his control, as trustee, guardian, executor or administrator, and in case the owner or owners of personal estate shall not be resident in this state, then said personal estate shall be taxed in the place where it is situated; the personal estate of corporations shall be assessed where the principal office is located, and if there be none, then in the township or ward where the operations of the corporations are carried on; and where the tolls of any bridge, turnpike, railroad or canal company are collected in the several townships or wards, the personal estate of such company shall be assessed in the township or ward in which the treasurer, or other officer authorized to discharge the general pecuniary obligations of said company resides.

13. *And be it enacted*, That all private corporations of this state, except banking institutions, and except those which by virtue of any contract with this state in pursuance of the acts incorporating or relating to them are expressly exempted from taxation, or are subject to special taxation, shall be respectively assessed and taxed at the full amount of their capital stock paid in and their accumulated surplus, but any real estate which such corporations may lawfully own in any other state shall not be estimated in such surplus and the persons holding the capital stock shall not be assessed therefor; and such corporations as have no capital stock other than those above excepted shall be assessed for the full amount of their property and valuable assets; but depositors in savings banks taxed by this section shall be exempted from taxation on their personal estate to the amount of their deposits.

14. *And be it enacted*, That the stock of every bank established under the laws of the United States, including state banks, shall be assessed in the township or ward wherein such bank is located, to all stockholders thereof, and it shall be the duty of each of said stockholders thereof, out of the dividends from time to time declared, and such tax shall be a lien on each stockholder's shares of the stock from the day designated by law for commencing the assessment, and the same shall be liable to be levied on and sold by tax warrant, as is directed hereinafter in other cases.

15. *And be it enacted*, That it shall be the duty of the president, secretary, cashier and treasurer of every corporation and bank, the stock or property of which is liable to taxation, when applied to by the assessor entitled to assess the same, to give to the said assessor a true statement, under oath or affirmation, of the names of the several

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stockholders who owned the stock of a bank on the day prescribed by law for commencing the assessment, and of the amount of capital stock and accumulated surplus, and of all other property and assets of such bank and corporation, and the said assessor is hereby authorized to administer such oath or affirmation, and to take such other means as may be in his power to ascertain the true amount for which the stockholders or the corporation shall be taxed.

16. *And be it enacted*, That the real estate of all private corporations whatsoever, situated within this state, excepting the tracks, right of way, depots, buildings and lands of railroad corporations, authorized to be held by them in pursuance of their charters, and necessary for the purposes thereof, and excepting the banking house and lot of ground, of Banking corporations whereon such house is erected, shall be assessed to said corporations in the township or ward wherein the same is located, in the same manner as the real estate of individuals, whether such corporations, as to their other property, have been taxed specially or not, and the amount of said assessment shall be deducted from the amount of the capital stock and surplus, or of the valuable assets of the corporation.

17. *And be it enacted*, That the township committee of each township, and the common council of each borough or city, shall meet at their usual place of meeting on the second Tuesday in August of each year, for the purpose of examining, revising, and correcting the duplicate of assessment to be laid before them by the assessor; and it shall be the duty of the assessor to attend such meetings, and to produce there the duplicate of assessment for examination, revision, and correction, and to remain at such meeting for the purpose of explaining said duplicate, and in assisting in such revision and correction.

18. *And be it enacted*, That the said committees and councils respectively shall have power to adjourn from time to time, as they may deem expedient, and it shall be their duty especially to inquire whether the assessments contained in the duplicates submitted to them have been made at the valuation prescribed by this act, and in order to ascertain whether such assessments have been made at such value, any member shall have power to issue subpoenas to bring before said meetings persons and papers to be examined in relation to said assessments; *provided*, that this section and the preceding one shall not apply to cities or incorporated towns where assessments are made under the special provisions of their charters, or laws applicable thereto.

19. *And be it enacted*, That when such committees or councils shall have made such amendments, alterations, or additions, as they may deem right to the assessment contained in such duplicate, they shall return the duplicate to the assessors to be submitted to the board of assessors of the county.

20. *And be it enacted*, That when any money shall be directed to be assessed for state or county purposes, it shall be the duty of the

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assessors of the several townships and wards in the county to meet at the hour of ten in the forenoon of the first Monday in September in every year, at the place of holding the court of common pleas in such county, and each of the said assessors shall produce his duplicate of the value of real and personal estate to be by him assessed, with the amount of each column, and the total of all the columns, correctly added together, and shall also produce an affidavit by him subscribed, and taken upon his oath or affirmation, before some person authorized to administer oaths, of the following or like tenor and effect, viz: "I, A. B. ———, assessor of the township of C do hereby swear (or solemnly affirm) that I have diligently inquired respecting the nature and value of the real and personal estate liable to taxation in the township (or ward) whereof I am assessor, and have to the best of my ability, and without favour or partiality, valued all the said property liable to taxation in said township (or ward) at its full and fair value, at such price as, in my judgment, said property would sell for at a fair and bona fide sale by private contract on the day prescribed by law for commencing the assessment, and not at any lower price, such as it might be sold for at a forced or auction sale," and if any assessor shall be unable to attend such meeting, it shall be his duty to send his duplicate with the affidavit aforesaid, and in case any assessor shall neglect to attend or to produce or send his duplicate and affidavit aforesaid, the majority of assessors convened shall estimate the value of the property liable to assessment in the township or ward of the absent assessor, according to the best of their information and belief.

21. *And be it enacted*, That the board of assessors, when met as aforesaid, shall compute and ascertain the whole value of real and personal estate, to be taxed according to the value thereof contained in the duplicates of the several assessors or estimated as aforesaid, and shall fix and adjust the proportion or quota of the state and county tax to be levied and collected in each township or ward in proportion to said value; *provided*, that if it shall appear to the assessors so met as aforesaid, that the value of the property contained in any duplicate is relatively less than the value of other property in the county, they may, for the purpose of fixing and adjusting the said proportion or quota, and for that purpose only, add thereto such per centage as shall appear to them just and proper, but not otherwise; and it shall be the duty of such assessors, at such meeting, to make out two abstracts of the net value of taxable real and personal property, designating the amount of real estate and personal property in each township and ward, which shall be signed by every assessor present, and shall within three days be delivered to the county collector, who shall forthwith file one of them and transmit the other to the comptroller of the state for the use of the legislature; *and provided also*, that if a majority of the assessors of the county shall fail to meet on the day

prescribed by law, those met shall adjourn from day to day, at the same place, until a majority shall attend.

22. *And be it enacted*, That if any assessor shall neglect or omit to make a fair and full valuation of all taxable property as required by this act, or to make the affidavit prescribed hereinbefore, or to deliver to the collector a just and true duplicate of assessment, he shall be deemed guilty of a misdemeanor, and be liable to a fine not exceeding five hundred dollars for each offence, and if any assessor shall neglect to attend at the time and place of the meeting of the assessors of any county, or shall neglect to produce or send his duplicate and affidavit it shall be the duty of the assessors to inquire and ascertain whether such assessor was prevented unavoidably from so doing, and, unless excused by a majority of the assessors, the assessor so neglecting shall be guilty of a misdemeanor, and liable to a fine not exceeding two hundred dollars for each offence, and it shall be the duty of the board of assessors to state in writing to the prosecutor of the pleas of the state the name of every assessor guilty of any such neglect, with the names of the witnesses to prove the same to be presented by him to the grand jury of the county for prosecution.

23. *And be it enacted*, That it shall be the duty of the assessor in computing the separate taxes in his duplicate as directed by the ninth section of this act to reckon them by such rate per dollar as will be sufficient to produce the total amount required to be raised, together with such an addition thereto to meet contingencies as shall be directed in writing to him by the township committee, or a majority of them; *provided*, such additions shall not exceed ten per cent. of the total amount aforesaid; and said assessor shall within fifteen days after the close of the meeting of the board of assessors deliver to the collector of the township or ward a true transcript completed as is hereinbefore directed, and certified under his hand.

#### IV.—OF THE COLLECTION OF TAXES AND OF THE COMMISSIONERS OF APPEAL.

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| Section 24. Collector to give notice of Tax and time of Appeal.                     | Section 32. Costs of Appeal regulated.   |
| Section 25. Collector to demand payment—penalty for neglect.                        | Section 33. Tax not paid when due twelve per cent. interest added.                         |
| Section 26. Collector may add new name and Assessment.                              | Section 34. Collector to make out list of Delinquents and deliver to Justice.              |
| Section 27. Meeting of Commissioners of Appeal.                                     | Section 35. Justice to deliver warrant of Delinquents to Collector.                        |
| Section 28. Assessor to attend.   | Section 36. Collector to return warrant to Justice—future proceedings with regard thereto. |
| Section 29. Appeal, who to make—how heard—who not entitled.                         | Section 37. Proceedings when tax is unpaid for more than three months.                     |
| Section 30. Persons Assessed too low, or omitted—how Assessed—decision to be final. | Section 38. Proceedings to have the same effect as judgment.                               |
| Section 31. Commissioners to subpoena witnesses.                                    | Section 39. Tax a lien for two years in  |

certain cases—when tax unpaid for six months proceedings to collect.

Section 40. Fees in such proceedings.  
Section 41. When tax not paid and no property found. judgment to be obtained and effect thereof.

Section 42. Fees of Assessor and of Collector.

Section 43. Fees of Commissioners of Appeal.

24. *And be it enacted*, That when the collector shall have received from the assessor the duplicate of assessment he shall within five days thereafter give notice, by advertisements set up in at least five of the most public places of the township, that said duplicate is in his hands, and that if the taxes therein be not paid by the twentieth day of December then next ensuing, the names of the defaulters with their taxes will be returned to a justice of the peace for prosecution; in which notice also shall be stated the time and place of the meeting of the commissioners of appeal.

25. *And be it enacted*, That said collector shall within forty days from the receipt of said duplicate demand payment of the tax or sum assessed on each individual resident in his township, by a written or printed notice given to such individual or left at his or her place of residence, stating therein the time and place of meeting of the commissioners of appeal, and requiring payment of such tax on or before the twentieth day of December thereafter; said notice shall set forth the number of acres and lots assessed, the value of the real estate, and of the personal estate assessed to each one, and of the rate per dollar assessed, and the several sums assessed on each person or corporation for state, county, township, poor, school, road, poll, dog and other taxes, as the same are stated on the duplicate, and that if said tax be not paid by the day therein mentioned the name of the defaulter with the amount of tax will be returned to a justice of the peace for prosecution; and if any collector shall neglect to deliver said notice within the time herein named, he shall forfeit, to each person or corporation assessed, and residing in his township or ward, whose notice he shall neglect to deliver, the sum of fifty dollars, to be recovered by action of debt in any court of record in this state, but said tax shall not be rendered invalid or in any wise affected by such default, but shall be payable and may be collected as if said notice had been given.

26. *And be it enacted*, That it shall be lawful for the collector, at any time before the meeting of the commissioners of appeal in cases of taxation, to enter in the duplicate the name of any person with a proper assessment omitted or overlooked by the assessor, giving said person immediate notice of such entry, and of the time and place of the next meeting of the said commissioners of appeal.

27. *And be it enacted*, That the commissioners of appeal in cases of taxation, in and for every township, shall, for the purpose of discharging the duties of their office, convene at the usual place of holding town meeting, on the fourth Tuesday of November annually, and



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at such times, where it is not otherwise directed by law, as they shall appoint, giving at least eight days' previous notice of every such meeting, in writing, under their hands, and fixed up at six or more of the most public places in such township.

28. *And be it enacted*, That it shall be the duty of the assessor who made the assessment appealed from, to attend at the said time and place before the said commissioners, and to offer such reasons as he may think proper in support of the said assessment.

29. *And be it enacted*, That if any person shall think himself aggrieved by his taxes he may apply to the commissioners of appeal, and the said commissioners after due examination of the facts, and consideration of the case, shall give such judgment as shall be agreeable to the principles of justice, within three days after the hearing of said appeal, and shall give a transcript of their judgment to the appellant, which transcript shall be a sufficient voucher to the said collector, who is hereby required to govern himself accordingly; but no complaint in the nature of an appeal shall be entertained, or abatement made from the valuation or tax of any person or corporation, who shall have neglected or refused to render to the assessor a subscribed and sworn list of his property liable to taxation, unless such person or corporation can show good cause why such list was not rendered.

30. *And be it enacted*, That if any person or persons, body politic or corporate, shall be assessed at too low a rate, or be omitted in the assessment, it shall be lawful for the collector, or any other person to notify the said individual or corporation that complaint will be made to the commissioners of appeal in cases of taxation, and the said collector shall, at least five days before the time of a meeting of said commissioners, deliver to said individual, or leave at his dwelling-house, or deliver to the president, cashier, treasurer, clerk, or secretary, or, if no such officer can be found, to any director of the corporation, or leave at the place of business of such corporation, a notice in writing or printing, of the following or like tenor, viz: "To \_\_\_\_\_: You are hereby notified that complaint will be made to the commissioners of appeal in cases of taxation at \_\_\_\_\_ on \_\_\_\_\_ next, that you have been assessed at too low a rate (or omitted to be assessed), to the end that, after due examination of the facts such addition may be made to your taxes as shall be right and proper, and according to law;" and the said commissioners after due examination of the facts, and consideration of the case shall make such new or additional assessment, and shall fix such new or additional taxes to be paid by the party so omitted or assessed at too low a rate, as shall be agreeable to the principles of justice; and the judgment of the said commissioners shall be final and conclusive, and shall be rendered within ten days after the making of said complaint, and the transcript of their judgment so rendered to the collector, and to the party against whom the same has been made, shall be

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as effectual to all intents and purposes as if the same were part of the original duplicate of assessment.

31. *And be it enacted*, That each of the commissioners of appeal in cases of taxation shall have power, and it shall be his duty to issue subpoenas for the attendance of witnesses before the said commissioners, on the hearing of any appeal or complaint, and the said commissioner, the witnesses and constable shall have the same fees, and be liable to the same penalties as in cases of subpoenas for witnesses to appear on the trial of actions before courts for the trial of small causes.

32. *And be it enacted*, That all costs accruing on any such appeal or complaint shall abide the event thereof, that is to say, if the appellant shall be discharged from the payment of the whole or of any part of the said tax, or, if no new or additional tax shall be imposed on the person complained of, then the costs to be paid out of the public money in the hands of the collector of such township, by an order signed by the commissioners; otherwise the costs shall be paid by the said appellant, or the party complained of.

33. *And be it enacted*, That if any person or corporation shall refuse or neglect to pay the tax due from such person or corporation by the time appointed by law for the payment of the same, such delinquent shall pay interest on said tax at the rate of twelve per centum per annum upon the amount thereof from the time of such delinquency until such tax be paid, which interest shall be added to the amount of said tax by the officer whose duty it shall be to collect the same, and shall be collected by such officer, and accounted for and paid over by him in the same manner that the taxes of delinquents are by law required to be collected and paid.

34. *And be it enacted*, That in case of the non payment of taxes at the time required by law, the township collector shall make out a list of the names of the delinquents, with the sums due from them respectively thereto annexed, and deliver the same to some justice of the peace of the county, on the twenty-first day of December, in every year, except when the said day shall happen on a Sunday, and then on the next day following.

35. *And be it enacted*, That the justice of the peace within five days after the receipt of such list of delinquents, shall make out and deliver to the collector of the township or ward, a warrant or warrants, requiring him to levy the tax so in arrear with costs, by distress and sale of the goods and chattels of the delinquent, giving at least four days notice thereof, by advertisements set up in three of the most public places of the township; and it shall be the duty of the collector to execute such warrant or warrants, and to raise the monies specified therein within forty-five days after receiving the same.

36. *And be it enacted*, That the collector shall return such warrant to the justice who issued the same, with a schedule, containing



a statement of the manner in which he had executed said warrant and interest of the lands and real estate, whereof the said delinquents and if the collector shall not be able to find sufficient goods and chattels were seized or entitled on the day when the said certificate was told out of which to raise said taxes, or any of them, within forty-five days, the said justice, or any other justice at any time thereafter, respects to make advertisement and sale of said lands and real estate, within two years shall have power to issue a new warrant for the same and his deed therefor to the purchaser shall be as valid and effectual whole or any part of said taxes remaining unpaid, to the collector as in cases of executions against lands and real estate by virtue of whenever it shall appear to said justice that such tax can be raised, the act entitled "An Act making lands liable to be sold for the pay."

37. *And be it enacted*, That when any taxes contained in a warrant shall remain unpaid for three months after the same are payable, and when the collector to whom the same shall be delivered shall not find any goods or chattels of the delinquent sufficient to make the money required, and shall have reason to believe that said delinquent is seized of or entitled to any lands or real estate within the county wherein said delinquent has been taxed, the said collector shall deliver to the judge of the circuit court of said county a certificate of the form or to the effect following, viz: "To A. B., judge of the circuit court of the county of C.; I, E. F., collector of the (township or ward) of G., in said county, do hereby certify that a tax warrant issued by H. I., a justice of the peace in said county, hath been delivered to me to be executed according to law against L. M., a delinquent tax-payer, commanding me to levy the sum of \$ for his tax in arrear, with costs, and against N. O., &c., (naming the several delinquents and the taxes in arrear from each), and that I have not been able to discover goods or chattels of such delinquents respectively sufficient to make the money required, and I have reason to believe that the said delinquents are seized of or entitled to lands or real estate within the county of C., whereof the same, or some part thereof, may be made, which I certify that further proceedings may be had as required by law; witness my hand this day of eighteen hundred and . E. F., collector, &c.; and thereupon the said judge may, in his discretion, by an order signed by him, direct that the said certificate be delivered to the clerk of the court of common pleas of said county to be by him docketed; and thereupon the said clerk shall file the same, and shall record and enter the said certificate in the docket by him kept, in pursuance of the act entitled "an act to regulate the mode of recording judgments obtained in courts for the trial of small causes in the courts of common pleas;" and he shall state therein the time of said entry, and shall include the same in the alphabetical index thereto.

38. *And be it enacted*, That the proceedings so docketed as aforesaid shall have the same force and effect in all respects as if judgments had been obtained in the name of the collector against the said delinquents respectively; and executions may be issued out of the court of common pleas of said county, directed to the sheriff thereof, which after reciting the said certificate and proceedings, or the substance thereof, shall command the said sheriff to levy and make the sum of money taxed to said delinquents respectively with the costs

and interest of the lands and real estate, whereof the said delinquents were seized or entitled on the day when the said certificate was docketed as aforesaid, and thereupon said sheriff shall proceed in all respects to make advertisement and sale of said lands and real estate, and his deed therefor to the purchaser shall be as valid and effectual as in cases of executions against lands and real estate by virtue of the act entitled "An Act making lands liable to be sold for the pay."

39. *And be it enacted*, That whenever land has been assessed with a sufficient description in the duplicate to ascertain the location and extent thereof as authorized by the ninth section of this act, whether the name to which the same is assessed be that of the true owner or not, the tax so assessed shall with interest and costs be and remain a lien on said land from the day fixed by law for commencing the assessment until the end of two years thereafter; and when the tax so assessed shall remain unpaid for six months after the same is payable, the said collector may deliver to the judge of the circuit court of the county, a certificate of the form or to the effect following, viz: "To A. B., judge of the circuit court of the county of C.; I, D. E., collector of the (township or ward) of F., in said county of C., do hereby certify that G. H., was by the assessor of the of taxed in the sum of \$ , as the owner of certain land and real estate designated and described in his duplicate as follows: (insert description), and that said tax has remained unpaid for six months after the same was payable: and this certificate is made that further proceedings may be had as required by law: witness my hand this day of eighteen hundred and D. E., collector;" and thereupon such proceedings shall be had and taken as are directed by the thirty-eighth section of this act, except that the execution issued shall command the sheriff to sell the land and real estate designated and described and taxed as aforesaid or such part thereof as will be sufficient for the purpose, for the shortest term for which any person will take the same and pay the said tax with interest thereon, together with all costs and expenses; *provided, however*, that the owner of said land or real estate sold by virtue of this and the preceding sections, or the holder of any mortgage or lien thereon, or of any estate therein, may at any time within three years after such sale by the sheriff, redeem the premises so sold by paying or tendering to the purchaser, his heirs or assigns, the sum he may have paid to the sheriff, with interest at the rate of twenty per centum per annum; *and, provided further*, that the holder of any mortgage on the premises sold as aforesaid shall, when the name of such holder is shown by the records of mortgages or of the assignments thereof in said county, have the right to redeem said premises at any time until after six month's notice in writing to said holder of said sale by the purchaser, his heirs or assigns.

40. *And be it enacted*, That the sheriff shall be entitled to the

same fees for his services under the execution delivered to him for taxes aforesaid as in executions for the collection of moneys in other cases; and the collector to whom said taxes when raised by the sheriff shall be paid, shall be entitled for his services to two per cent. on the amount of said taxes so raised and paid to him in addition to his other fees hereinafter provided for; and said fees of the sheriff and collector may be made and raised under said execution, together with the other moneys therein mentioned.

41. *And be it enacted*, That when any tax shall remain unpaid and the collector cannot find any goods or chattels or real estate whereof to make the same as hereinbefore provided, and he shall have reason to believe that the person from whom the same is due is possessed of any property which he withholds, the collector may maintain an action of contract for said tax in his own name for the use of the township in any court of competent jurisdiction, and may declare generally as for money due and the production of the duplicate or assessment of said tax, shall be conclusive evidence in support of said action, and the same may be prosecuted to judgment for the amount of said tax with interest and costs and execution may issue thereon and other proceedings may be taken after said execution returned unsatisfied as may now be taken in other actions upon contracts express or implied for the discovery of property and satisfaction of said judgment.

42. *And be it enacted*, That the several assessors and collectors of the townships and wards of this state shall be entitled to receive twelve cents, and no more, for each name on their respective duplicates for assessing, levying and collecting all the taxes by them assessed and collected; *provided*, that no name occurring on the duplicate more than once be counted more than as one name; *provided*, however, that whenever the assessors or collectors of any city, town or township receive any fixed salary under any special law of this state, this act shall not entitle any such assessors or collectors to any additional fees.

43. *And be it enacted*, That every commissioner of appeal shall be paid out of the public money in the hands of the collector of such township, the sum of one dollar a day for every day he shall have attended on the hearing and determining of such appeal, whose receipt shall be a sufficient voucher to such collector for so much of the said money as shall be paid by him for that purpose, and the collector, whose duty it shall be to attend before said commissioners upon such appeals and complaints, and to serve subpoenas for witnesses for said commissioners, and to pay them their fees, shall receive for such attendance two dollars for every day he shall so attend.

## V.—OF MISCELLANEOUS PROVISIONS.

Section 44. Penalty on Justice of Peace for neglect of duty.	misconduct &c., of County Collector.
Section 45. Liability of Collector for negligence.	Section 54. Treasurer of State to add deficiency—duty of County Collector with regard thereto.
Section 46. Collector to pay County and State Taxes by twenty-second December.	Section 55. Assessment not to be set aside for certain informalities in proceedings.
Section 47. Penalty on Collector for Embezzlement, &c.	Section 56. Court to have power to amend Assessment on certiorari.
Section 48. Liability of Collector for failure to pay State and County Taxes as directed.	Section 57. Return of Taxes &c., not to be set aside for want of form.
Section 49. County Collector to pay State Taxes by first January.	Section 58. Bond to be given in case of certiorari.
Section 50. Fees of County Collector on State Taxes.	Section 59. Borrower and Lender may contract for payment of taxes.
Section 51. Penalty on County Collector for not paying State Taxes as directed.	Section 60. Penalty for false swearing under this act.
Section 52. Liability of Township for misconduct, &c., of Collector.	Section 61. Repeals certain Acts.
Section 53. Liability of County for	Section 62. Repeals Local Acts in certain particulars.
	Section 63. Act to take effect immediately.

44. *And be it enacted*, That if any justice of the peace shall neglect or refuse to perform any service required of him by this act, for every such neglect and refusal, he shall forfeit and pay thirty-two dollars, to be recovered with costs, by action of debt, by the county collector for the use of the county.

45. *And be it enacted*, That if any collector shall be guilty of any neglect, fraud or default in the collection of taxes or in the execution of warrants, he shall be liable for the amount of taxes so returned to him by the assessor, or which by warrant he was required to make by distress and sale as aforesaid, and may be proceeded against by action of trespass on the case, in the name of and for the use of the township or ward, before any judge of the court of common pleas of the county, who is authorized and required hereby, to hear and determine the same, and upon the entry of judgment, immediately to issue his warrant, directed to the sheriff of the county, and commanding him to levy and make the sum so adjudged, by distress and sale of the goods and chattels of the said collector, and such sheriff shall return the warrant with his proceedings thereon to the said judge, at the time specified thereon.

46. *And be it enacted*, That the collectors of the townships or wards out of the first moneys received, shall pay to the county collector, the state and county taxes due therefrom by the twenty-second day of December in each year.

47. *And be it enacted*, That if any county, township, city, or ward collector, or any receiver of taxes or collector of arrears shall embezzle, loan unlawfully, or retain in his hands any money received or collected by him for the state, or any county, city, borough, township or ward, or school or road district, he shall be deemed guilty of a misdemeanor, and liable to a fine not exceeding one thousand dollars or to imprisonment not more than five years, or both.

48. *And be it enacted*, That if any township or ward collector shall not pay in full to the county collector, at the time appointed by law the amount due for state and county purposes he shall be liable for the same, to be recovered with interest and costs, by action of trespass on the case at the suit of the county collector, for the use of the state and county, before any judge of the court of common pleas of the county, who is authorized and required to hear the same; and upon judgment, immediately to issue a warrant to the sheriff, commanding him to levy and make the sum so adjudged, by distress and sale of the goods and chattels of said township or ward collector, and to return the warrant with his proceedings thereon to the said judge, at the time specified therein.

49. *And be it enacted*, That every county collector shall pay the tax money received from the township or ward collectors to the treasurer of the state, by the first day of January of each year, and any such money which he may have received from the sheriff, within ten days thereafter, and the receipts of the treasurer shall be sufficient vouchers therefor.

50. *And be it enacted*, That the collector of every county shall be allowed one cent per dollar for all taxes which he shall receive and pay to the treasurer of the state, and also for the payment of each general assessment, seven cents for every mile that his place of residence may be distant from the office of said treasurer.

51. *And be it enacted*, That if any collector of any county shall not pay to the treasurer of the state all the tax money by him received from the collector of the townships or wards, or from the sheriff, or shall neglect or refuse to perform any service or duty required of him by this act, he shall forfeit and pay for every offence the sum of fifty dollars, to be recovered with costs by action of debt by the treasurer of the state for the use of the state, before any justice of the supreme court who shall have exclusive cognizance of the same, and who is authorized and required to direct the proper process to be issued to the sheriff of the county in which such collector resides, who shall execute the same, and on entry of judgment in such action the said justice shall issue his warrant thereon to the sheriff of the county, commanding him to levy and make the sum so adjudged by distress and sale of the goods and chattels of the county collector, and return his warrant, with all proceedings thereon, to the said justice as directed therein.

52. *And be it enacted*, That if any township collector shall squan-

der, waste, embezzle, or become insolvent and unable to pay any tax moneys, or other moneys or property belonging to the state or county, and by him received in virtue of his office, then the said township for which such collector was chosen or appointed shall be liable for and make good such deficiency or loss, by adding the same to the quota of such township in the next assessment to be made therein, and the assessor of the said township is hereby required to assess the same under the like penalties as are hereinbefore enacted for neglect of duty.

53. *And be it enacted*, That if the collector of any county shall squander, waste, or embezzle any tax moneys, or other moneys or property belonging to this state, or become insolvent and unable to pay the same, then the county for which he was appointed shall be liable to make good such deficiency or loss in the next tax to be levied therein under the authority of the state; and the assessors shall apportion the same among the several townships under the like penalties as are prescribed in this act for neglect of duty.

54. *And be it enacted*, That it shall be the duty of the treasurer of this state to add the annual deficiency of every county to the quota of such county in the next tax to be raised therein by the authority of this state; and it shall be the duty of the county collector to charge such deficiency to the deficient township or townships which shall be assessed on and collected from the same, over and above the quota of such township or townships in the next tax as aforesaid; and to prevent all delay or neglect in this particular it is hereby made the further duty of every county collector to attend and deliver to the assessors, when they meet to adjust and apportion the county's quota of the said tax among the several townships, an accurate account of the whole deficiency of each township, which said deficiency shall be assessed on such township in the same manner and proportion as the tax then to be raised is required to be assessed.

55. *And be it enacted*, That no assessment of taxes shall hereinafter be reversed, avoided, or set aside upon any certiorari, brought or to be brought, in any court of this state, because the state, county, township, borough, ward or city taxes, or any of them, are blended together, or because the aggregate amount of money levied or assessed in any township, borough, ward or city, for taxes is greater than called for by the law, resolution or resolutions raising, voting or granting the same, nor because any such assessment is made upon any person or persons, body politic or corporate, his, her or their property, at a rate or proportion higher or greater than authorized or required by the law, ordinance, resolution or resolutions, order or vote, raising, voting or granting the money or moneys for which the said assessment of taxes is made.

56. *And be it enacted*, That if it shall appear, to the satisfaction of any court wherein any certiorari is or may be brought, that any assessment of taxes removed thereby, is at a rate or proportion higher

or greater than authorized or required by the law, resolution, order or vote authorizing such assessment, or that the amount or value of taxable property, for which any person is therein assessed is too great, said court shall amend such assessment so removed as aforesaid, and reduce the same to the proper and just amount, and thereupon affirm the same according to such amendment and reduction, and reverse the same as to the excess only; and the court shall have power to adopt such rules and proceedings as may enable them to make the said amendment and carry into effect the true intent and meaning of this act.

57. *And be it enacted*, That no return of taxes or list of delinquents made by any township, borough, ward or city collector, nor the proceedings touching or concerning such return, nor any tax warrant, shall be set aside or reversed on certiorari or otherwise for any lack of form which does not impair the substantial rights of the plaintiff in certiorari.

58. *And be it enacted*, That no certiorari shall be allowed to remove into any court of this state any assessment for taxes or for the expenses of opening, grading or improving any street or road unless the party prosecuting the same or some responsible person in his behalf, shall before the allowance thereof enter into a bond with one or more sufficient sureties in such sum as the justice or court applied to shall direct to the state of New Jersey, with conditions that if the said certiorari shall be dismissed or the assessment shall be affirmed by the court, the said prosecutor shall pay the said tax or assessment with interest and costs, which bond shall be filed by the clerk of the supreme court, and in case of any forfeiture thereof may be ordered by said court to be prosecuted for the use and benefit of the officer or officers entitled to receive said tax or other assessment.

59. *And be it enacted*, That it shall and may be lawful for the borrower and lender of any moneys secured by note, bond, mortgage or other obligation, having one year or more to run, to enter into any contract or agreement, whereby the borrower shall pay any part or the whole of the national, state, county or city taxes which may be assessed upon the moneys so lent, and the securities for the payment thereof; and all such contracts and agreements are declared to be valid and effectual in law, and no such note, bond, mortgage or other obligation shall be held, deemed or taken in any court of this state to be usurious or invalidated by reason of any such contract or agreement.

60. *And be it enacted*, That any person guilty of willful and corrupt false swearing or affirming in taking any oath or affirmation required or authorized by this act, shall be deemed guilty of perjury, and punished accordingly.

61. *And be it enacted*, That the act entitled "An Act regulating the proceedings of courts in cases of erroneous taxation," approved March twenty-sixth, eighteen hundred and fifty-two, also the act en-

titled "An Act to make taxes a lien on real estate and to authorize sales for the payment of the same," approved March seventeenth, eighteen hundred and fifty-four, also the act entitled "An Act concerning taxes," approved April fourteenth, eighteen hundred and forty-six, and the supplements to the last mentioned act, approved April eleventh, eighteen hundred and sixty-six, and April eleventh, eighteen hundred and sixty-seven, be and the same are hereby repealed, but the acts repealed in and by said supplement of April eleventh, eighteen hundred and sixty-six, or by any previous act, shall not be deemed or taken to be revived hereby but shall remain so repealed.

62. *And be it enacted*, That whenever the provisions of any local act, applicable to a particular township, city or county of this state, are inconsistent with this act, in respect to the persons and property directed herein to be taxed, or in respect to the place in which it shall be assessed, or in respect to the rule prescribed herein for the valuation of real and personal estate to be taxed, or in respect to exemptions from taxation or deduction of debts, such local provisions are repealed hereby, but nothing contained in this act shall be taken to repeal such local acts so far as they may differ herefrom, in respect to the time of the assessment and collection of taxes, or in respect to the persons or bodies by whom they shall be assessed or collected, or in respect to the times of the meetings of the boards of assessors or of commissioner of appeals, or in respect to the persons or bodies to whom appeals from taxation shall be made, or in respect to the fees allowed for any services of the assessors or collectors, either of townships or counties, or commissioners of appeal; nor shall anything contained herein repeal the provisions of any school law, or of any act approved heretofore for the collection of bounties.

63. *And be it enacted*, That this act shall take effect immediately.