msa_sc2901_scm2350-0308 ©Maryland State Archives

THE KENT NEWS.

Frustra laborat, qui omnibus placere studet--"He labours vainly, who endeavours to please very one."

VOL. 9. CHESTER TOWN, MD., MAY 6, 1848. NO. 2.

THE KENT NEWS,
A WEEKLY NEWSPAPER,
DEVOTED TO
AGRICULTURE, POLITICS AND GENERAL NEWS,
Is Published every Saturday by
Edward Mansfield.

Terms:

$2 00 payable in advance or $2 50 at the expiration of the first six months. No subscription received for a shorter period than six months, and no paper will be discontinued until all arrears are paid. Single copies 6 1-4 cents.

Advertisements, not exceeding 12 lines will be inserted three times for $1, and 25 cents for each insertion thereafter. Larger one in proportion.—A liberal deduction will be made to yearly advertisers. Advertisement must have the number of times marked, or they will published till forbid and charged accordingly.

☞All communications must be postpaid.

Laws of Maryland.

No. 230.

Passed by the General Assembly of Maryland, at their session which commenced on the last Monday of December, eighteen hundred and forty seven.

AN ACT entitled, a further Supplement to the Act entitled an Act imposing a tax on commissions allowed to Executors and Administrators; to aid in paying the debts of the State, passed at december session, eighteen hundred and forty-four, chapter one hundred and eighty-four.

Whereas, doubts have arisen under the Act of eighteen and forty-five, chapter three hundred & ninety-one being a Supplement to the Act of eighteen hundred and forty four, chapter one hundred and eighty-four,) whether an Executor or Administrator is bound to pay any tax when he claims no Commissions, therefore to remove all such doubts.

Sec. 1. *Be it enacted by the General Assembly of Maryland*, That it shall be the duty of the Orphans' Court of the county in which letters testamentary or of administration are granted, to fix and determine in every case, the amount of the commission to which the executor or administrator is by law entitled; and when a legacy is left by any testator to his executor, in way of compensation, the said legacy shall be reckoned in the Commissions fixed and determined by the Orphans' Court aforsaid; and the executor or administrator shall pay the tax for the benefit of the State of one-tenth part of the sum so allowed or fixed by said Court for commissioners as aforesaid, *provided*, that nothing in this act shall be construed to affect any administration granted prior to the first day of June, eighteen hundred and forty-five or any administration which before the first day of June next, shall have been finally settled, and closed with the Orphans' Court tany county or of Howard District.

Sec. 2. *And be it enacted*, That the second, third and fourth sections of the Act of December session eighteen-hundred and forty five, chapter three hundred and ninety-one, be, and the same are hereby repealed.

Sec. 3. *And be it enacted*, That the sixth and seventh sections of the Act of seventeen hundred and ninety-eight, chapter one hundred and one, sub, chapter fourteen, be, and the same are hereby repealed; *provided*, that nothing in this section contained shall in any way affect any administrations granted undersaid sections or either of them, of said act of seventeen hundrep and ninety eight, prior to the first day of June next, or any bond given under said sections, or either of them, or any rights or proceedings under such administration or given before the first dap of June next, but all the rights of parties under any sup such administration or bond, granted or given under said sections, or either of them before the said first day of June next, shall be the same as if this act had not been passed.

Sec. 4. *And be it enacted*, That it shall be the duty of every Executor or Administrator, to whom letters testamentary or of administration shall hereafter be granted, in addition to the oath or affirmation now required by the act of seventeen hundred and ninety-eight, chapter one hundred and one, sup chapter three, section twelve, to be taken by executors and administrators, to take an additional oath or affirmation, that he or she will deligently and faithfully regard and well and truly comply with the provisions of the act imposing a tax on commissioners allowed to executors and administrators, and to aid in paying the debts of the State, and of the supplements thereto; which oath or affirmation the respective Registers of Wills are hereby required to administer, and to place the same on record with the usual oath or affirmation, and that the sixth section of the act of eighteen hundred and forty-four, chapter one hundred and eighty-four, be, and the same is hereby repealed.

D. CLAUDE,
ap 13 2aw3w Treasury.

Laws of Maryland.

No. 54.

Passed by the General Assembly of Maryland, at their session, which commenced on the last Monday of December, 1847.

AN ACT, entitled a Supplement to the Act of December session, eighteen hundred and forty three, chapter two hundred and eighty-four, entitled "An act to tax the commissioners of certain officers of this State.

Section 1. *Be it enacted by the General Assembly of Maryland*, That from and after the passage of this act, when commissioners are delivered to the respective officers and appointees hereinafter named, they shall severally pay to the clerks from whom they shall receive the said commissioners, the sums following, to wit; the Sheriff of Baltimore city, the sum of three hundred dollars; the sheriffs of Baltimore county, Frederick county and Washington county, the sum of one hundred dollars each; the sheriff of Allegany county, the sum of seventy-five dollars; the sheriffs of Carroll county, and Harford county, of Kent county, Dorchester county, Anne Arundel county, Worchester county, Somerset county and Cecil county, the sum of forty dollars each; the sheriffs of Prince George's county and Howard District, the sum of thirty dollars each; the sheriffs of Caroline county, Montgomery county, Talbot county, charles county, Queen Anne's county, Calvert county, and Saint Mary's county, the sum of twenty dollars each; the Inspectors of Flour in Baltimore city, the sum of four hundred dollars each; the Commissioners of Lotteries, tobacco Inspectors of Baltimore city, Judges of the orphans' Court of Baltimore city and county, Inspectors of Fish, Inspectors of Leather, Guagers of Liquor, Inspectors of Lumber in Baltimore city Inspectors of Cord Wood, the Inspectors of Guano, and Weigher of Liver Stock, the sum of fifty dollars each; the Warden of the Penitentiary of Baltimore city, Commissioners of Insolvent Debtors, and Inspectors of Lime, the sum of thirty dollars each; the Inspectors of Shingles, inspectors of Plaster of Paris, each Inspector of of Lumber in Port Deposite, and Perryville, Cecil county, and each Notary Public in the city of Baltimore, and the Examiner General, the sum of twenty dollars each; Inspectors of Green Hides and Skins, State Wharfinger, Inspecters of ground black Oak Bark, County Surveyors, and Wreck Masters in Worcester county, the sum of ten dollars each, the Judges of the Orphans' Court in Howard District any counties, except Baltimore, Notary Publics out of the city of Baltimore, and Armorers at Frederick and Easton, the sum of six dollars each; and all other persons holding biennial civil appointments under the Executive, the sum of two dollars each.

Sec 2. *And be it enacted*, That in case any of those officers named in the first section of this act, who are appointed by the Government, shall neglect to apply for their commissioners and pay the tax by by this actimposed thereon, for three months after the time when the said commissioners are transfered to the several county clerks, such neglect shall be considered a refusal to accept said commissioners, and it shall be the duty of said clerks respectively to send a list of the officers neglecting to apply as aforsaid, to the Governor of this State, who shall then proceed to appoint other persons in their stead; provided, that nothing in this section contained shall apply to such person as are appointed Justices of the Peace.

D CLAUDE,
April 29—3w. Treasurer.

Laws of Maryland.

No. 244.

Passed by the General Assembly of Maryland, at their session, which commenced on the last Monday of December, 1847.

A FURTHER supplement to the act entitled an act to regulate sales by public auction.

Be it enacted by the General Assembly of Maryland, That no duties shall be chargeable upon any goods, wares, merchandise or property, sold by any auctioneer at private sale on the days of his public auction, or unless the same be sold at the place of his public auction, or unless the same be part of what was offered for sale at said public auction, or was advertised to be sold at said public auction.

D. CLAUDE,
April 29 –3w. Treasurer.

LAWS OF MARYLAND

No. 255.

Passed by the General Assembly of Maryland, at their session, which commenced on the last Monday of December, 1847

AN ACT RELATING TO MORTGAGES, Be it enacted by the General Assembly of Maryland, That it shall and may be lawful for the mortgagor in any mortgage or deed, or conveyance, executed after the passage of this act, in addition to the covenant usual in such deeds, to covenant for the payment of all taxes, assessments, public dues or charges, levied or to be levied by law, on the mortgage debt, or debts created, or secured by such mortgage.

D. CLAUDE,
April 29—3w. Treasurer.

SILK HATS.

The latest New York fashion, very fine and superior finish—a beautiful article.

Also a variety of CLOTH and GLAZED CAPS, just received and for sale at the lowest city prices, at

JAS. ARTHUR'S
Hat Store, 1 door above Wiley & Perkins'
March 18, 1848.

Laws of Maryland.

Passed by the General Assembly of Maryland, at their session which commenced on the last Monday of December, 1847.

No. 262.

A SUPPLEMENT to the act, entitled "an act imposing duties on Promissory Notes, Bills of Exchange, Specialities and other instruments of writing, to aid in paying the debts of the State"

Sec. 1. Be it enacted, by the General Assembly of Maryland, That the Commissioner of Loans, or other officers appointed under the provisions of the act to which this is a supplement, shall account with and pay over to the Treasurer, on the first day of March, June, September and December, in every year, all sums of money received under said act, under the penalties provided by the fifth section of said act.

Sec. 2. And be it enacted, That the Commissioner of Loans be, and he hereby is authorized, to employ a clerk, at a salary not exceeding five hundred dollars per annum, to be paid out of the moneys received from stamps.

Sec. 3. *And be it enacted*, That this act shall be in full force, from after the passage of this act.

D. CLAUDE,
April 29, 1848. Treasurer.

Laws of Maryland.

No. 222.

Passed by the General Assembly of Maryland, at their session, which commenced on the last Monday of December, 1847.

AN ACT ENTITLED A FURTHER SUPPLEMENT TO THE ACT ENTITLED AN ACT IMPOSING A TAX ON COLLATERAL INHERITANCES, DISTRIBUTING SHARES AND LEGACIES, TO AID IN PAYING THE DEBTS OF THE STATE, passed at December session, eighteen hundred and forty four, chapter two hundred and thirty-seven.

Sec. 1. *Be it enacted by the General Assembly of Maryland*, That in all cases where real estate of any kind or description, of any testator or intestate, is or shall be liable to the tax imposed by the aforesaid Act, passed at December Session, eighteen hundred and forty four, chapter two hundred and thirty seven, an inventory in case the estate lies in one county, or inventories in case the estate lies in more than one county, shall be made of the same and returned to the office granting the administration; and for the purpose of making said inventory or inventories, and of ascertaining the clear value of such estate or estates so liable to said tax as aforesaid, it shall be the duty of the Orphans Court of the county in which administration is granted, to appoint two disinterested persons of discretion, not related to the deceased, nor to any of the parties in interest, to value and appraise all the real estate of such decease person within the State of Maryland, and the Court shall appoint the same appraisers to value the real estate as they may appoint to appraise the personal estate, and the form of the warrant or warrants to be issued to such appraisers, shall be the same as prescribed by the Act of seventeen hundred and ninety-eight, chapter one hundred and one, to be issued to appraisers of personal estate, except that the words "real estate," shall be inserted in said warrant, instead of the words, "goods, chattles and personal estate," and the words "price of property" instead of the word "article," and the appraisers before they proceed to act, shall take the same oath or affirmation, (as the case may be) as is prescribed by said act of seventeen hundred and ninety eight, in regard to the appraisers of personal estate, except that the words, "real estate" shall be substituted for the words "goods, chattles and personal estate," and the duties and proceeding of the appraisers appointed under this act, shall be the same in every respect in regard to the real estate as are prescribed by the said act of seventeen hundred and ninety-eight, in regard to appraisers of personal estate; and in case the estate or property lies in more than one county, and it shall not be convenient for the appraisers to visit the county where the estate or property lies for the purpose of examining the estate lying in said county, and to value the same, the said Court may appoint two appraisers in said county or countiei, as the case may be, for that purpose, and the inventory of the real estate required to be made in pursuance of this act, shall be entirely separate and distinct from the inventory of the personal estate.

Sec. 2. *And be it enacted*, That on the death, refusal or neglect to act of any appraiser appointed in pursuance of this act, another warrant or warrants may forthwith issue in its stead, and as often as may be deemed necessary and proper.

Sec. 3. *And be it enacted*, That it shall be the duty of all appraisers, appointed in pursuance of this act; when they shall have completed said inventory or inventories, to deliver the same forthwith to the executor or administrator of the deceased, and it shall thereupon be the duty of said executor or administrator to return the same to the same office in which he is bound to return the inventory of the personal estate, and within the time and under the like penalty prescribed by the said act of seventeen hundred and ninety-eight, for the return of the inventory of the personal estate; and he shall also take an oath or affirmation, that said inventory or inventories, is or are, true and perfect inventory or inventories of all the real estate of the said deceased, within the State of Maryland, that has come to his knowledge, and that should be hereafter discover any other real estate belonging to the deceased in said State, he will return an additional inventory thereof.

Sec. 4. *And be it enacted*, That the appraisement so ascertained of the said real estate, subject to the tax or duty of two and one half per centum on every hundred dollars imposed by shid act of eighteen hundred and forty four, chapter two hundred and thirty-seven, seall be deemed and taken as the true and clear value of such estate or estates upon which said tax shall be paid.

Sec. 5. *And be it enacted*, That it shall be the duty of the executor or administrator to collect from the party or parties who is or liable for, or bound to pay said tax, or his, her or their legal representative, the amount thereof, within thirteen months from the time of the date of his letters testamentary or of administration, as the case may be, and immediately pay over the same, to the Register of Wills of the county in which administration is granted, for the use of the State, and in case the party or parties who are liable or bound to pay said tax shall neglect or fail to do so, within the period aforesaid, it shall be the duty of the Orphans' Court of the county in which the administration is granted, to order the executor or administrator to sell for cash, such of the said real estate so liable for said tax as aforesaid, as may be necessary to pay said tax, and all the expenses of said sale, including the commission of the executor or administrator on such sale, and after the report of said sale and the ratification thereof by said court, and upon the purchase money being all paid, the said executor, or administrator may then execute a valid deed for the estate so sold and not before.

Sec. 6. *And be it enacted*, That in all cases where the Orphans' Court have determined the proportion of tax to be paid by any party or parties under the act of December session eighteen hundred and forty-six, chapter three hundred and forty four, section one, if the party or parties shall refuse or neglect to pay the same as adjudged and determined by said court to the executor or administrator within thirty days from the time of such decree, then it shall be the duty of said court to order and direct the executor or administrator to sell all the right, title and interest of such party so refusing or neglecting to pay as aforesaid, of, in and to said estate or property, or so much thereof as may by said court be, deemed necessary to pay his or her proportion of the amount of tax or duty so ordered by said court to be paid as aforesaid, together with all expenses of said sale.

Sec. 7. *And be it enacted*, That the bond given by the executor or administrator, shall at all times be liable for any money or tax he may collect under this act, as well as under the act of eighteen hundred and forty-four, chapter two hundred and thirty seven, or for the proceeds received by him from any sales of any estate, made in pursuance of the powers given by this or the aforsaid act.

Sec. 8. *And be it enacted*, That in case the executor or administrator shall refuse or neglect to perform any of the duties imposed on him by this act, the Orphans' Court of the County in which the administration was granted, may revoke his letters testamentary, or of administration, and appoint a new administrator in his place, and his bond shall be liable, and the same proceedings shall be had by the Orphants' Court against the executor or administrator whose letters are revoked as aforesaid, as are now prescribed by law in cases where executors or administrators' letters are revoked for any other cause.

Sec. 9. *And be it enacted*, That the duties, powers and proceeding of an administrator de. bonis non, or of an administrator with the will annexed, or of an administrator de bonis non with the will annexed, shall be the same under this act in every respect as are herein before prescribed for an executor or administrator, and he shall be subjected to the same liabilities and to like penalties in every particular for neglect or refusal to perform the duties imposed by this act.

Sec. 10. *And be it enacted*, That in all cases where any estate real, personal or mixed, is or shall be liable or subject to the tax imposed by the said act of eighteen hundred and forty-four, chapter two hundred and thirty-seven, and no letters testamentary or of administration are taken out on the estate of the person who may die seized and possessed thereof within ninety days after the death of said person, it shall be the duty of the Orphans' court in which administration should be granted to issue a summon or summons for the party or parties entitled to letters testamentary or of administration to show cause wherefore they do not administer, and if the party or parties entitled to letters testamentary or of administration according to the act of seventeen hundred and ninety-eight, chapter one hundred and one, do not administer within a reasonable time, to be fixed by said court, or if they be incapable, or being capable, if they decline or refuse to appear on proper summons on notice, than administration shall be granted to such person or persons as the said court may deem proper, and in all cases where application is made to the judges of the Orphans Court or the Register of Wills of any County, or of Howard District, for letters testamentary or of administration, it shall be the duty of the said Judges or Register of Wills, as the case may be, to inquire from the person making said application, whether he knows or believes that there is any real estate of the testator or intestate, liable to the tax imposed by the act of eighteen hundred and forty-four, chapter two hundred and thirty seven, and its supplements and the answers of said applicant shall be given on oath, if the said Judges or Register Wills should so require.

Sec. 11. *And be it enacted*, That it shall be the duty of the several and respective Orphants' Court of this State, to require and compel every executor or administrator to whom they (or the Register of Wills of their County) may have granted letters testamentary or of administration, to return his administration occounts to such Court, at the time or times required by law, and in case any executor or administrator shall fail to do so, his letteas testamentary or administration, may in the discretion of such Court be revokee, and the Court may, if there be no remaining executor or administrator of the deceased appoint a new administrator.

Sec. 12. *And be it enacted*, That the returns and payments of Register of Wills, on account of the tax imposed by the act supplements shall hereafter be made at the time, in the manner and under the penalties prescribed by the second and third sections of the act of eighteen hundred and forty-five chapter seventy-one and the commissions allowed to said Registers upon such payments shall be the same as are fixed by the third section of the said last mentioned act.

Sec. 13. *And be it enacted*, That nothing this act shall be so construed as to allow to the executor or administrator any commission on the amount of the real estate returned in the aforesaid inventory or inventories.

Sec. 14. *And be it enacted*, That the fourth section of the act of eighteen hundred and forty-four chapter two hundred and thirty seven and the second, third and fourth sections of the act of eighteen hundred and forty five, chap, two hundred and two and so much of the second section of the act of eighteen hundred and forty four, chapter two hundred and thirty-seven, as makes it the duty of executors and administrators to lodge certain information with the Levy Court or commissioners of the County or Howard District, or the Appeal Tax Court of Baltimore, be and the same are hereby repealed.

D. CLAUDE,
Treasurer.
ap 22, 1848. 3w

NOTICE.

THE undersigned respectfully notifies all persons against whom claims and process have been placed in his hands, that his duty to the claimants, to himself and securities, and the obligations of his official Bond, will require him to close all business in his hands in the promptest manner. It is alleged by many, that an officer has no right to grant indulgences, or to defer the action which his process commands, until the debtors can make arrangements for sales of property and payment of money! and certainly not when directions having been given for a speedy closing of business. The subscriber has received such directions, but independent of them, he owes a duty to others, which he is bound to obey and must have settled the large amount of business that has accumulated on his hands.

Before entering into a general and uniform system of advertising property for sale, real and personal, and of taking possession and removing personal property to some public place where sale is to be made, he has deemed it best to adopt this mode of notifying all persons interested, of his fixed determination to close, in the shortest and most effectual manner, after the 20th May, all unsettled business in his hands.

JOHN LEE,
Millington, April 22, '47 } 3w

NOTICE.

CHANGE OF RESIDENCE.

THE subscriber having removed from No 13 Franklin street, Philadelphia to Forrestville, Queen Anne's county, Maryland, gives notice that he considers himself a citizen of the State of Maryland, commencing on the 4th day of March, 1848, having left Philadelphia on the 3rd and arrived in Forrestville on the 4th of March; therefore, claims all the rights and privileges of a citizen of said State, from the above date.

All orders for Ship Plank, and all letters addressed to me hereafter, will please to direct them to Millington, Kent county, Md., it being the nearest Post Office to Forrestville.

JOHN STULL
March 25 –tf.

GLASS and Putty for sale by
WILMER & NICOLS.

Good Saddles, Bridles, Collars & Martingills, for sale cheap by
April 29 Wilmer & Nicols

LEVY COURT NOTICE.

The Levy Court of Kent county will meet at the Court House, in Chester Town, on Tuesday the 11th and Wednesday the 12th inst., at 10 o'clock, A. M., and will continue to meet at the same time and place and hour every Tuesday and Wednesday, until the 21th of June next, for the purpose of altering and correcting the accounts of such persons as have sold, alienated, or transferred, any assessable property, since the first day of June last, and also for the purpose of attending to any other business that may come before them. After the 21st day of June next no alteration whatever will be made in the assessment.

The Levy Court particularly requests all Supervisors and Constables, to bring in their accounts and renew their bonds on or before the 1st Tuesday in May next, and that all supervisors report the number of gates on their respective roads. All supervisors and constables neglecting this notice will be considered as resigned or refused to serve in the office to which they have been appointed and the Court will proceed to fill the vacancy.

The Levy Court will require all accounts presented to said Court, to be under oath (which oath can now be administered by the Court,) and the several items chargable in the same to be made out at length; and all new applications for pensions to be made by petition in writing, stating the residence, condition, circumstances of the applicant, and signed by one or more persons having a knilledge of the facts therein set forth.

The Court will require all new applicants for the office of Constable, to file their application in writing, with the clerk to the Levy Court, and also a recommendation from the citizens of their immediate neighborhood, stating that the applicant is a suitable person to fill said office, and that public convenience requires said appointment.

Agreeable to an act of the General Assembly, entitled "An act for the re-valuation of the real and personal property in Kent county," passed at December session 1834, is enacted, viz:—'That if any Executor, Guardian or Trustee, shall hereinafter fail to inform the Commissioners of Tax—or Levy Court—of the transfer of any property belonging to any deceased person, ward, or estate in trust, of which he or she may be Executor, Administrator, or Guardian or Trustee, shall be liable for the tax on the same; until the Commissioners of Tax—or Levy Court—shall be properly notified of such transfer.

J. F. GORDON,
Cl'k Levy Court of Kent county.
April 3. '48

Trustee's Sale.

BY virtue of a decree of the High Court of Chancery, the undersigned, as Trustee, will expose to public sale, on MONDAY, the 15th of MAY next, eighteen hundred and forty-eight, at the Tavern porch of Mr. C. B. Fulden, in Chestertown at half past 11 o'clock, A. M., two undivided fifths of the McLean LOT, which is a part of the Lot distinguished on the plot of said town by the No. 79. This part of the Lot, (No. 79) is situated on the corner of High and Princess street and adjoins the Property of Mrs. Richard Ringgold and Mrs. Harriet Tilghman.

THE TERMS of sale, as prescribed by the Decree are; the whole purchase money shall be cash, to be paid on the day of sale, or on the ratification thereof by the Chancellor, upon the payment of the whole purchase money, the Trustee is authorized to execute a deed for two undivided fifths of the said premises.

RICHARD HYNSON,
April 22,—tds. Trustee.

KEEP COOL' KEEP COOL!!!

BROWNING'S Improved Patent and Ventilated Refrigerators, at greatly *Reduced Prices*, warranted superior to any now in use for preserving, perfectly cool, fresh and clean, Butter, Meat, Eggs, Fruit, Liquor, &c., during the summer season, and also from Freezing during the winter, any article deposited in it. They also contain a Water Jar and Lead Pipe in the ice chamber, by the arrangement of which perfectly cold water can always be had without additional ice, (of which less is required than *any* other.) Also, Upright Refrigerators.

BUTTER BOXES, in which Butter may be transported with perfect safety by land or water, and my celebrated Non-conductors of heat for cold water, requiring but 4 lbs of ice for 24 hours; as thousands will testify. Thankful for past favors, we hope to merit a continuance. Sold by

R. BROWNING, 13 Commerce st,
April 29—3m. near Pratt st., Balt.

Negroes Wanted.

THE highest cash prices will be paid for negroes, of all sexes and ages, for sale and for a term of years. All letters (postpaid) addressed to the subscriber, if desired, Chestertown or Rock Hall, will be promptly attended to. He can be found in Chestertown every Wednesday and Saturday and in Kent co., Tuesday.

WM. PARKER.
Rock Hall, Feb. 25, '48. } 1y.