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Laws of Maryland.

No. 266.

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 Supplement to An Act entitled, "An Act for the General valuation and assessment of property in this State, and to provide a tax to pay the debts of the State, passed at March Session eighteen hundred and forty-one, chapter twenty-three.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That all persons and incorporated institutions in this State, that in the year eighteen hundred and forty-eight, and in all succeeding years, shall pay their State taxes on or before the first day of September of the year for which the said taxes are or may be levied, shall be entitled to a deduction of five per centum on the amount of said taxes, all that shall pay the same on or before the first day of October of the said year, shall be entitled to a reduction of four per centum; and all that shall pay the same on or before the first day of November of the said year shall be entitled to a deduction of three per centum; and at the time of receiving the said taxes; the collectors or the treasurer, as the case may be, shall make the deductions aforesaid, and note the same upon the receipts given to the persons or incorporated institutions so paying as aforesaid; but nothing in this section contained shall be construed to extend to the taxes paid or payable on the public debt of Maryland; or the stock loans of the city of Baltimore, which shall be collected and paid as is now proved by law.

SEC. 2. *And be it enacted*, That on all sums paid by any collector to the treasurer, on account of State taxes for the year eighteen hundred and forty-eight, and all succeeding years, on or before the fifteenth day of September of the year for which said taxes are or may be levied, the said collector shall be entitled to be allowed a deduction of five per centum; on all State taxes paid by him on or before the fifteenth day of October of the said year, a deduction of four per centum, and on all State taxes paid by him on or before the fifteenth day of November of the said year, a deduction of three per centum; which deduction shall in each case be noted by the treasurer upon the receipt given to said collector; and it is expressly declared to be the intent and meaning of this section, that the deductions aforesaid shall be made from the gross amount of the State taxes placed for collection in the hands of said collector, and said deductions shall not be in addition to those made under the provisions of the first section of this act.

SEC. 3. *And be it enacted*, That the taxes due for the year eighteen hundred and forty-eight, and succeeding years, shall be collected and paid into the treasury as follows; two-thirds of the taxes for eighteen hundred and forty-eight shall be paid by the collectors on or before the first day of January eighteen hundred and forty-nine, allowance being made for the deductions on so much of said taxes, as may be paid in before the fifteenth day of September, the fifteenth day of October, and the fifteenth day of November respectively, according to the provisions of the second section of this act, and the other third in full on the first day of April eighteen hundred and forty-nine; and two-thirds of the taxes for eighteen hundred and forty nine shall be paid, with the allowances aforesaid, on or before the first day of January eighteen hundred and fifty, and the other third in full on first day of April, eighteen hundred and fifty, and in the same manner for the succeeding years; and the taxes levied for eighteen hundred and forty-eight, shall be considered in arrear on the first day of January eighteen hundred and forty-nine, and shall bear interest from that date at the rate of six per centum per annum, and so for succeeding years; but no tax payer shall be charged with interest on his taxes by any collector until the said collector shall have left with said tax payer an account of taxes due from him before the same shall be in arrear as aforesaid.

SEC. 4. *And be it enacted*, That if any collector shall fail to pay into the treasury the amounts due from him according to the provisions of the third section of this act, at the times specified in said section, he shall be charged with interest thereon at the rate of six per centum per annum from the times specified for the payment of said amounts, whether he has collected interest from the tax payers or not; and in case of any such failure to pay, the said collector shall be subject to all the provisions of the forty-eighth section of the act to which this is a supplement.

SEC. 5. *And be it enacted*, That it shall be the duty of the commissioners of the several levy courts of the several counties, and of Howard district, and of the appeal tax court of the city of Baltimore, on or before the first day of June next, to assess at the full cash value thereof the capital stock of all incorporated institutions and companies chartered by this State, whose place of business may be situated within the limits of said counties, district or city, respectively, and before proceeding to fix the valuation of the capital stock of any such institution or company, the said commissioners, levy courts or appeal tax court, shall give twenty days' notice to the president or other proper officer of the said institution or company, of the time of their meeting to fix said valuation, in order that the said president or other proper officer may produce before them such evidence in regard to the true value of the said capital stock as he may deem proper, and if any of said institutions or companies shall refuse to appear or render such evidence in regard to the value of their stock, it shall be the duty of the said commissioners, levy courts or appeal tax court, on the best information they can obtain, to value the said capital stock of said institution or company to the utmost sum the same may be worth in cash, and shall assess such institution or company accordingly, and after said valuation is fixed, it shall be the duty of the said commissioners, levy courts and appeal tax court, to deduct from the amount of the assessment of property in the said counties, district and city, respectively, the assessed value of all real and personal estate belonging to the said institutions or companies, and the State, county or city taxes shall thereafter be levied on the value of said capital stock fixed as aforesaid; and the said commissioners, levy courts and appeal tax court shall send to the Treasurer of Maryland an account of the assessment made under this act, as soon as the same shall be completed.

SEC. 6. *And be it enacted*, That it shall be the duty of the president or other proper officer of the banks, and of all other incorporated institutions and companies chartered by this State, semi-annually, on the first day of January and the first day of July in each and every year, to pay to the Treasurer of Maryland the amount of the tax imposed upon the capital stock of said banks, institutions or companies by the act of March session eighteen hundred and forty-one, chapter twenty three, and its supplements, whether such banks, institutions or companies, or any of them, have or have not declared any dividends or earned any profits, without regard to the place of residence of the stockholders therein.

SEC. 7. *And be it enacted*, That in all cases where any incorporated institution or company in this State has no capital stock, so called, the property and assets of said company, whether real estate, judgments, private securities, or of whatever nature shall be assessed and the tax levied thereon, and it shall be the duty of the President or other proper officer of said institution or company, to pay to the Treasurer the amount of State taxes due on said property and assets, at the time and in the manner provided in the sixth section of this act, and also to pay to the collector of the county, the amount of all taxes due to said county on the said property and assets.

SEC. 8 *And be it enacted*, That it shall be the duty of the President or other proper officers of any Savings bank, institution or other corporation in this State, which shall receive deposits, and give therefor certificates of deposits bearing interest, to furnish to the Treasurer of Maryland, on the first day of July, in each and every year, the aggregate amount of deposites in such corporation, and to pay over to the said Treasurer on said day, out of the interest due to the depositors, the State tax on said certificates; and said President or other officer shall in like manner furnish to the commissioners, levy court, or appeal tax court, as the case may be, of the county, district or city, in which said institution or corporation is situated, a list of the depositors in said institutions or corporations respectively, with the amounts deposited by them at the time of the annual meeting of those bodies for levying county taxes, or shall agree with the said commissioners, levy court or appeal tax court as the case may be to pay the taxes on such amount of deposites, as may be agreed upon between the said commissioners, levy court, or appeal tax court, without resort to the individual depositors.

SEC. 9. *And be it enacted*, That it shall be the duty of of the president or other property officer of any incorporated institution or company of this State, which shall have issued any bonds, certificates, or other evidences of debt bearing interest, for any loan contracted by them, on the first day of July in every year to make return to the Treasurer of Maryland of the aggregate amount of said bonds, certificates or other evidences of debt, and to pay over to the said Treasurer, on said day, out of the interest due to the holders of the said bonds, certificates or other evidences of debt, the State tax thereon, and said president or other officer shall in like manner furnish to the commissioners, levy court or appeal tax court, as the case may be, of the county, district or city, in which said corporation is situated, a list of the holders of the said bonds certificates, or other evidences of debt, at the time of the annual meeting of those bodies for levying taxes.

SEC. 10. *And be it enacted*, That it shall be the duty of the president or other proper officer of the banks and other incorporated institutions in the several counties and Howard District and the city of Baltimore, and they are hereby directed to furnish annually on the first day of March to the levy court or commissioners or appeal tax court of each county, district or city in which any of its stockholders may reside a list of the said stockholders respectively, so far as the place of their residence may be known to said president or other officer as aforsaid, together with the amount of stocks in said banks, institutions or companies held by each of said stockholders; but such list need not be furnished by any corporation to the levy court, board of commissioners or appeal tax court of any county or city with which the said corporation may have made an arrangements for the payment of the county or city tax on its capital stock, without reference to its individual stock holders.

SEC. 11. *And be it enacted*, That stocks and securities held by or for the use of any incorporated charitable institution of this State, shall be hereafter exempty from taxation for either State, county or city purpose, to the amount of ten thousand dollars; *provided*, that any such institution holding property already exempted from taxation shall be entitled under this section to no further exemption than will make the total amount of its property exempted equal in value to fifteen thousand dollars.

SEC. 12 *And be it enacted*, That it shall be the duty of the clerks of the several county courts and of Howard District court, to return to the levy court, commissioners or appeal tax cort, as the case may be, on the first day of March in each and every year, a list of all judgements and decrees which shall not have been before returned, together with the amount for which the same were obtained, and the names of the persons holding the same, in order that such judgements and decrees may be assessed at their true value by the said levy courts, commissioners or appeal tax court, as the case may be; *provided*, that judgments obtained on causes of action that accrued before the first day of January, eighteen hundred and forty-two, shall not be assessed by said levy courts commissioners or appeal tax court, nor shall such judgments be assessed as shall have been obtained on any bond, note or other cause of action already valued and assessed, and the said clerks shall be allowed respectively, the sum of ten cents for each judgments or decree so returned, to be paid by the counties, district and city aforesaid, respectively.

SEC. 13 *And be it enacted*, That it shall be the duty of the registers of wills of the several counties and Howard District, annually on the first day of March to return to the levy courts commissioners or appeal tax court, as the case may be, a summary account of all property that shall appear by the records of the several orphants courts to be in the hands of each and every executor, administrator or guardian in their capacity as such, and all such property, if not before assessed, shall then be assessed, and every executor, administrator or guardian, shall be liable to pay the taxes levied upon any and all of said property in his hands, and shall be allowed by the orphants' court in his accounts for all taxes so paid by him: and the said register of wills for the performance of the duties imposed by this section shall be entitled to receive from the several counties, Howard District, and the city of Baltimore, respectively, such compensation or appeal tax court may in each case deem proper.

SEC. 14. *And be it enacted*, That in all cases where discoveries of assessable property are made by the levy courts, commissioners or any other body having the power to levy taxes, either from the returns of the clerks of counties, under the provisions of the seventh section of the act of eighteen hundred and forty five, chapter two hundred and three, and of the twelfth section of this act, or from the returns of registers of wills under the thirteenth section of this act, or in any other way, the said levy court, commissioners or other body shall have full power to assess said property so discovered, and to add the same to the amount on which the regular levy of taxes is to be made for the use of the State, country and city, respectively; *provided*, that in case it shall appear by the recital of any mortgage returned by the clerk of any county as aforesaid, that there is no debt due by the mottagagee, but that the said mortgage was given to secure the mortgagee against a contingent liability as security for said mortgagor on a debt recited in said mortgage, then the amount of said debt shall be assessed to the person to whom it appears to be due, but the mortgagee shall not be assessed on said mortgage, unless his liability for said debt shall have become fixed before or at the time of said return.

SEC. 15. *And be it enacted*, That whenever any person shall make application to the levy courts, commissioners or appeal tax court, as the case may be, to make him or her an allowance or deduction, on account of the sale, transfer, alienation, loss, destruction, or removal of any property, or the collection or payment of any public or private security for money, it shall be the duty of the said levy courts, commissioners or appeal tax court, to interrogate such person on oath in reference to the said property or security, and the disposal of the same, and especially to require him or her to state to whom said property has been sold or transferred the amount of the purchase mony, or the mony collected and paid, and how the same has been invested; and it shall also be the duty of said levy courts commissioners or appeal tax court to interrogate the said persons on oath in reference to any acquisitions or investments made by the said person and not already assessed, and the amount of all such acquisitions and investments, in whatever description of security, shall be added to the assemble property of the person so applying, and charged accordingly; and if the said person refuse to answer the interrogatories; proposed as aforesaid, no allowance or deduction shall be made on his or her assessment.

SEC. 16. *And be it enacted*, That the powers and duties of collectors and deputy collectors under the forty third section of the act to which this is a supplement, and the act of December session, eighteen hundred and forty-one, chapter one hundred and sixteen, section six, are hereby declared to extend to the valuation and assessment of all property which may have been created, acquaintance or accumulated since the original valuation under the act to which this is a supplement, or which may be hereafter created, acquired or accumulated, and of all buildings, improvements and works, erected or made since said original valuation, or which may hereafter be erected or made; and the levy courts and commissioners of the several counties and Howard District, are herby authorised to allow to the said collecters such compensation rs they may deem propei for the perforerance of their duties as assessers, to be levied with other counties charges.

SEC 17. *And be it enacted*, That every collector and deputy collector, before proceeding to execute the duties imposed upon him by law, shall take the following oath or affirmation, as the case may be, to wit; I, collector or deputy collector of do swear or affirm, as the case may be, that I will well and truly execute the duties imposed upon me by the act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of this State and its supplements, and all duties imposed upon me by law and that I will justly and impartially value all property which I shall be authorized to value agreeably to the directions of the said act and its supplements, according to the best of my skill and judgment; which oath or affirmation may be administered by any justice of the county district or city, and, shall be filed with the levy court, commissioners or register of the city of Baltimore, as the case may be.

SEC. 18. *And whereas;* Baltimore county is one year behind the other counties in the levy of her taxes, therefore, *be it enacted*, That the provision of this act shall extend to Baltimore county.

SEC. 19. *And be it enacted*, That this act so far as is consistent with its provisions, shall be in force from and after the day of its passage.

D. CLAUDE, Treasurer.

April 15, '48. 3w

Laws of Maryland.

No. 39.

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

AN *FURTHER SUPPLEMENT TO THE ACT ENTITLED AN ACT TO REGULATE SALES AT PUBLIC AUCTION.*

Whereas, By the fourth section of the act of eighteen hundred and forty-five, chapter two hundred and sixty-nine, establishing Biennial Sessions of the Legislature of this State, it was provided that the officers heretofore annually appointed by the Governor, by and with the advice and of the Senate, should be after the confirmation of said act appointed biennially, and whereas, Auctioneers will under the operation of that law, be hereafter appointed biennially, while their licenses issued by the Treasurer are for the term of one year only, and their bonds are required to be renewed annually, and *whereas*, difficulty and confusion might arise, hereafter in regard to the issuing of said Licenses by the Treasurer, therefore,

Be it enacted, by the General Assembly of Maryland, That the Licenses issued to Auctioneers by the treasurer, shall be as heretofore for the term of one year only, and at the expiration of the first year from the date of the appointment of each and every auctioneer, the Treasurer shall be and he is hereby authorised and required to issue to said auctioneers a second License for the like period on his paying the same fee now required for an annual license *provided*, the Treasurer is satisfied that the bond of said auctioneer has been renewed as is now required by law, and provided also, the said auctioneer has settled in full, at the Treasury office for all amounts due from him on account of auction duties, under the act regulating sales by public auction, and its supplements; and any auctioneer selling any goods, wares, merchandize, property, or effects; which are liable to duty under the said last mentioned act and its supplements during the second year of his said appointment, without having renewed his license, shall be liable to the penalties imposed by the auction laws of this State, or any person selling as aforesaid without first obtaining a license therefor.

SEC. 2. *And whereas*, there is a clerical error in the fourth section of the act of December session eighteen hundred and forty six, chapter two hundred and eighty-eight, to correct, said error, *be it enacted*, That from and after the passage of this act, the same duties specified in the first section of said Act of December Session, eighteen hundred and forty-six, shall be chargeable on all goods, wares, merchandize or other property, sold by any auctioneer at private sale on the day of his public auction.

D. CLAUDE, Treasurer.

April 8. 3w

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 26th 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 Consables, to bring in their accounts and renew their books 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 chargeable 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 knowledge 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 trx 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.

For Sale.

THE subscriber would offer for sale that valuable Mill Property long known as

PERKIN'S MILL,

situated about four miles from Chestertown on the main road leading from Chestertown to Rock Hall.

THE MILL

is built of brick twenty eight by forty feet with two run of stones and has one of the best (if not the best) streams in the county. It is well situated for a *SAW MILL. also for a BLACKSMITH SHOP AND STORE.*

Attached to the mill is a

FARM,

containing

One Hundred Acres,

more or less of good arable land which is well supplied with locust and cedar.



The *Dwelling* is large and comfortable, the OUT HOUSES are a good Stable, corn house, meat house, &c.

ALSO, for sale about **20 ACRES**



AND TIMBER

Land about 5 or 6 miles from the mill.

For further particulars apply to the heirs residing in Chester Town.

BENJ. B. PERKINS.

April 1, 1848. tf

Sheriffs' Sale.

BY VIRTUE of a writ of the State of Maryland of fieri facias, issued out of Kent county Court, to me directed, at the the suit of Samuel E. Bailey against William F. Crane, will be sold at public sale on

Tuesday,

the 18th DAY OF APRIL next, at the tavern door of Thomas Lusby, in Chestertown, at 11 o'clock A. M. all the right, title and interest of the said William F. Crane, of in and to all

THAT FARM

AND PREMISES. situate in the county aforesaid, being parts of those Tracts and Parcels of LAND, called "Dutch's Folly" and "St. Martin's," containing

50 ACRES,

more or less situate in Kent county, lying on the main road leading from Chestertown to Still Pond Cross Roads, and adjoining the lands of Col. Thos. Hepbron and others. Seized and taken as the property of the said William F. Crane and will be sold to pay and satisfy he thebefore mentioned writ of fieri facias and the interest and costs due and to become due thereon.

GEO. W. SPENCER,
March 25.—(3 75) Sheriff.

ESTATE OF JAS. L. RUTH.

Maryland, Kent co. Orphan's Court, April 4, 1848.

On the application of Mary Ruth, Ext'x of James L. Ruth, late of Kent co. dec'd.

Ordered, that she give the notice required by law for creditors to exhibit their claims against the said deceased's estate and that the same be published once in each week for the space of three successive weeks in the Kent News printed in Chester Town.

In testimony that the foregoing is truly copied from the minutes of the proceedings of the Orphans' Court of the county aforesaid, I have hereunto set my hand and the seal of my office, affixed this [Seal.] 4th day of April. 1848

Test, EBEN. WELCH,
Register of Wills for Kent county.

In compliance with the above Order this is to give notice, that the subscriber of Kent county hath obtained from the Orphans' Court of Kent county, Maryland, letters Testamentary, on the personal estate of James L. Ruth, late of Kent county, dec'd. All persons having claims against the said deceased's estate are hereby warned to exhibit the same with the vouchers thereof to the subscriber, on or before the 28th of October, 1848 they may otherwise be excluded from all benefit of the said estate.

Given under my hand, this 4th day of April, 1848.

MARY RUTH,
Adm'r of James L. Ruth, dec'd

April 1, 1848.

JOHN MOODY'S ESTATE.

Dividend Notice.

BY Order of the Orphans' Court of Kent county, the creditors of

JOHN MOODY,

late of said county, deceased, are hereby notified to file their claims against the said John Moody, dec'd, with the Register of Wills of Kent county on or before *TUESDAY, 25th day of April next*, and to attend before the Orphan's Court of said county, on TUESDAY, 2nd MAY, 1848, when a dividend on the personal estate of said deceased will be made and paid according to law.

HUGH WALLIS, Adm'r
of John Moody, dec'd

April 8, 1848.

List of Letters,

Remdining in the Post Office Chestertown April 1, 1848.

Apsley, Wm.	Hodges, Mrs. E.
Anderson, Wm.	Howard, Mrs. M. E.
Austin, Michael	Knotts, Jas
Anderson, J. W.	Kendall, Thos. B.
Baker, Francis	Kennard, John A.
Browne, Morgan	Lewis, John G.
Bucharach, E.	Lucas, E. L.
Busick, L. A.	Lega, Mary Ann
Boyer, Maria	Maxwell, Dr. Wm.
Burguess, V.	McClean, Jas. A.
Bently, John	McKenny, Jno.
Beck, (of Jno) Jas.	Neal, Sarah R.
Beswicks, P. I.	Oppenheimer, Mariatz
Bennett, Geo. H.	Ogden, Daniel
Burguess, jr. Thos.	Parks, Wm. W.
Benney, Jonathan	Parks, Geo. W.
Brewer, H. T.	Perry, Mrs. H. A.
Browne, Edward	Parker, Louis
Clayton, Sarah A.	Richardson, Oliver
Carrow, Jos. M.	Robertson, Mrs. E. A.
Coklin, Geo. W.	Roberts, J. E.
Carville, E. R.	Roberts, H. T.
Caleb, S. W.	Rodenhiser, Geo.
Crossley, Geo. W.	Smith R. W.
Cornway, P.	Sheppard, David
Chambers Jno.	Stakie, Daniel
Cook, Joel	Sweet, Benj. B.
Cain, Peter	Stewart, Margaret
Crisp, Nath'l	Smith, Harriet M
Chapman, Wm.	Stradley, Elijah
Edwards, Wm.	Start, M. E.
Emory, Jno. K. B.	Sudler, Mrs. Sally B.
Forman, Mrs. H. M.	Spencer, Jervis
Frankinfield, Isaac	Sullivan, Ann E.
Frisby, Wm.	Talbot, John
Forman, Wm. R.	Thomas, Mrs. Ann
Gleaves, Mrs. Hariet	Trew, Elizabeth
Graves, Capt. Jno.	Turner, Jos.
Godwin, Wm. L.	Usilton, Jos.
Granger, Anna M.	Usilton, Miss Emily
Hepbron, Col. T.	Usilton, Geo. B.
Harris, Richard	Usilton, Temperance
Heron, Mrs. D. S.	Usilton, Mrs.
Harris, John B.	Wilson, John
Horsey, Mrs. E.	Wilson, Eliza
Henkins, Jos.	Wilson, Amanda
Hart, G. M.	Wilson, Mrs. Bennett

E. DAILEY, P. M.

April 8, 1848. 3w

ESTATE OF RICHARD REED.

Md. Kent county, Orphans' Court, April 4, 1848.

On application of Thomas Stephens, Admr. of Richard Reed, late of Kent co. dec'd.

Ordered, that he give the notice required by law for creditors to exhibit their claims against the said deceased's estate, and that the same be published once in each week for the space of three successive weeks in the Kent News, printed in Chester Town.

In testimony that the foregoing is truly copied from the minutes of the proceedings of the Orphans' Court of the county aforesaid, I have hereunto set my hand (Seal,) and the seal of my office affixed, this 4th day of April, 1848.

Test, EBEN. WELCH,
Register of Wills for Kent county.

In compliance with the above Order this is to give notice, that the subscriber, of Kent county, hath obtained from the Orphans' Court of Kent county, Maryland, letters of Administration on the personal estate of Richard Reed, late of Kent co. dec'd. All persons having claims against the said deceased's estate are hereby warned to exhibit the same with the vouchers thereof to the subscriber, on or before the 28th of October, 1848, they may otherwise be excluded from all benefit of the said estate.

Given under my hand this 4th day of April, 1848.

THOMAS STEPHENS,
Admr. Richard Reed, dec'd.

April 8, '48 — 3w

JOHN DULING'S ESTATE.

Dividend Notice.

BY Order of the Orphan's Court of Kent county, the creditors of

JOHN DULING,

late of said count, deceased, are hereby notified to file their claims against the said John Duling, deceased, with the Register of Wills of Kent county, on or before the TUESDAY, the 25th of April next, and to attend before the Orphan's Court of said county, on TUESDAY, 2nd of MAY, 1848, when a dividend on the personal estate of said deceased will be made and paid according to law.

JOHN LEE, Adm'r.
of John Duling, dec'd

April 8, '48.

A *CERTAIN CURE FOR THE PILES.*—Dr. Cullen's Indian Vegetable Piles Remedy is a domestic preparation, which has been used with entire success for many years. Being an internal medicine, it has a decided preference outward application, which are but palliatives and not curatives. This medicine acts upon the diseased parts, producing healthy action, and a permanent cure—which we warrant or refund the money.

For sale, in Chester Town, by John L. Stam.

July 24, '47.

DELICIOUS GREEN & BLACK

TEAS!

FROM 50 TO $1,50 CTS.

THE Philadelphia and New York Pekin Tea Company has appointed WILMER & NICOLS their Agents in Chestertown where they will continue to keep on hand a full assortment of their celebrated packed TEAS, the superior excellence of which is too well known to require commendation. Therefore, we invite all to give the superior TEAS a trial, and should they not suit, return them to the Agents and get your money refunded.

March 11, '48.

Good Tobacco, just re[illegible] for sale by WILMER & NICOLS.

HANDSOM[illegible] Cassimeres and Vestings for [illegible] WILMER & NICOLS.

[illegible] 11, '48.