

TITLE XXXV.
TAXES.

Chap. 1....GENERAL TAX LAW.
“ 2....TAX ON FOREIGN INSURANCES.

CHAPTER 1.

GENERAL TAX LAW.

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An Act concerning taxes.

REV. 308, 465,
546.
HAR. 47, 212.

Revision....Approved April 14, 1846.

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That the assessor of every township shall, between the twentieth day of May and the twentieth day of August, annually, take a true account, and make out an exact list of the persons, lands, chattels, effects, and estates, including certain- ties made ratable by law in that year, by which all assessments during the said year shall be regulated and made; and every in- habitant of the township shall, on application of the assessor, forth- with render a full and true account of his name and his ratable lands, chattels, effects, and estates as aforesaid, which the assessor

1838-9.
PAMPH. 109.
1840-41.
PAMPH. 68
1845.
PAMPH. 118,
242.
Lists of tax-
able prop-
erty to be made
out.

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shall set down in writing, in order that the legislature may ascertain the proportion or quota of each county, and that every individual may be duly and justly assessed.

Penalty for
refusing ac-
count, etc.

2. *And be it enacted*, That if any inhabitant shall neglect or refuse to render such account, or shall render a false or fraudulent account, he shall be taxed in a sum double to what the said assessor may suppose his ratable estate would be taxed; which shall not be reduced or altered by the commissioners of appeal, unless the offender can make it appear, by the testimony of credible witnesses, that he was not guilty of such neglect or refusal, or did not render a false or fraudulent account as aforesaid.

Assessors to
fix quota.

3. *And be it enacted*, That when any money shall be directed to be assessed, collected, and paid into the treasury of this state, agreeably to this act, it shall be the duty of the assessors of the several townships, in every 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 at such meeting to furnish full, true, and accurate abstracts, under oath or affirmation, from their respective tax books, of ratable lands, chattels, effects, estates, and certainties, so by them respectively made, as required in the first and second sections of this act, and then and there to ascertain the amount of the certainties required by law to be rated in the assessment to be made, and to estimate the estate, real and personal, taken by the assessor of each township, at such valuation as they or a majority of them then present shall think reasonable and just, according to the law for the time being for that purpose, and thereby to adjust and fix the proportion or quota of the tax to be levied and collected in each township.

Abstracts
made out.

4. *And be it enacted*, That it shall be the duty of the said assessors, at such meeting, to make out two abstracts of the amount of all the ratables in each township, in the manner heretofore practised, designating in separate columns in said abstracts the amount of quotas, if any, of county, poor and road tax, to be assessed and collected in the different townships, and also the number of taxable inhabitants in each township; which shall be signed by every assessor present, and on the same day delivered to the county collector, who shall lay one of the said abstracts before the legislature, during the course of the first week of their stated annual session.

Duplicate
furnished.

5. *And be it enacted*, That the said assessors shall within fifteen days after such meeting, deliver to the township collector a true transcript or duplicate of the said assessment, in which they shall add together the sums contained in each column, and place such aggregate sum at the foot of each column, through every page.

6. *And be it enacted*, That the amount of the certainties shall be

deducted by the said assessors from the quota or sum apportioned to every township, and the remainder of the said quota or sum, with the fees of assessment, collection, and paying over to the treasurer, shall be assessed on the other taxable property within such township, according to the valuations aforesaid, at such rate per dollar, as will be sufficient to produce the sum required.

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How assessment made.

7. *And be it enacted*, That if any assessor shall neglect or refuse to perform any service or duty as required by law, he shall for every such neglect or refusal, forfeit and pay the sum of thirty-two dollars, to be recovered, with costs, by action of debt, in the name of the clerk of the township for which such assessor was elected or appointed, and for the use of the said township.

Penalty on assessor for neglect.

8. *And be it enacted*, That if any person shall think himself aggrieved by such assessment, he may appeal to the commissioners of appeal in cases of taxation, in and for the proper township, who are hereby required to convene on the fourth Tuesday of November, annually, for the purpose of discharging the duties of their office in all matters arising under this act.

Appeal.

9. *And be it enacted*, That if any assessor shall not attend at the time and place before directed for the meeting of the assessors of the county, it shall and may be lawful for a majority of the said assessors convened as aforesaid, to proceed to business, and to ascertain the proportion of the tax to be assessed and levied on the township of the nonattending assessor, according to the best of their knowledge and information; which proportion shall be assessed and collected by the assessor and collector of the said township.

Majority of assessors may act.

10. *And be it enacted*, That the collector of every township shall annually, on the first day of October, give notice, by advertisements set up in at least four of the most public places of the township, of the said tax, and that, if it be not paid by a certain day therein mentioned, the name of the defaulter, with the tax, will be returned to a justice of the peace for prosecution; in which advertisements, notice shall also be given of the time and place of the meeting of the commissioners of appeal in cases of taxation.

Township collector to advertise.

11. *And be it enacted*, That the township collector, within sixty days after receipt of the transcript or duplicate of the said assessment, shall demand payment of the tax or sum assessed on each individual in his township, in person or by notice left at his or her place of residence, and also give notice of the time and place of the meeting of the said commissioners of appeal; and the said collector shall pay the taxes by him collected, and the fines and forfeitures by him received, by virtue of any law of this state, to the collector of the county, by the twenty-second day of December in every year.

To demand tax.

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And return
delinquents
to justice.

12. *And be it enacted*, That in case of the nonpayment of taxes at the time appointed, 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 twentieth day of December, in every year, except when the said day shall happen on a Sunday, and then on the next day following.

Justice to ad-
minister oath
and give re-
ceipt.

13. *And be it enacted*, That it shall be the duty of the said justice of the peace, on receiving a list of the names of such delinquents, to administer an oath to the said collector that the moneys in the said list mentioned had been duly demanded, or due notice thereof given or left at the usual place of residence of each delinquent who can be found, or who may then reside in the said township, and thereupon to give to the said collector a receipt for such list, certifying therein the names of the delinquents, and the sums at which they were respectively assessed: *and further*, that the said township collector shall not be charged by the county collector with the sums in such list contained, until he shall have received the same from the constable.

Penalty on
collector for
neglect.

14. *And be it enacted*, That if any township collector shall neglect or refuse to perform any service or duty as required by law, he shall for every such neglect or refusal forfeit and pay thirty-two dollars, to be recovered, with costs, by action of debt by the county collector, and applied to the use of the county.

Liability of
assessor and
collector for
deficiency.

15. *And be it enacted*, That if any assessor or township collector shall neglect or refuse to perform any duty or service required of him by law, whereby the proportion or quota of any tax or taxes or other sum of money, fixed and ascertained at any meeting of the assessors of the county, to be assessed and levied in the township for which he has been chosen or appointed assessor or collector, or any part thereof, shall not be assessed or collected as by law directed, the deficiency arising from any such cause shall and may be recovered, with interest and costs of suit, against such assessor or collector, in an action of debt or trespass on the case in any court of competent jurisdiction, by the board of chosen freeholders of the county in which such township is situate, for the use of said county; but such recovery shall not affect the liability of such assessor or collector to forfeit and pay the penalties mentioned in the seventh and fourteenth sections of this act.

Fees of as-
sessor and
collector.

16. *And be it enacted*, That the assessors and collectors of the several townships, cities, wards and boroughs of this state, shall each be entitled to receive eight cents, and no more, for each name on their respective duplicates, for assessing, levying and collecting the township, city, ward, borough, county and state taxes.

17. *And be it enacted*, That the time by this act appointed for the meeting of the assessors to ascertain and apportion the quota of the townships, for making and delivering the assessments to the township collectors, for delivering a list of the names of the delinquents to a justice of the peace, and for the payment of tax moneys by the township collectors to the county collectors, shall extend to and govern all future assessments for the use of the state.

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Time to govern assessments for state.

18. *And be it enacted*, That it shall be the duty of the justice of the peace, within five days after the receipt of the list of the names of the delinquents, to make out and deliver to the constable or constables, a warrant or warrants, requiring him or them 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 of the time and place of such sale, by advertisements set up in three of the most public places in the township; and it shall be the duty of the said constable or constables to pay the tax for which such warrant is issued to the township collector, within forty-five days after the date thereof; and the said warrant shall further direct, that if goods and chattels of the delinquent cannot be found, or not sufficient to make the money required, the constable shall take his or her body, if to be found in the county, and deliver the same to the sheriff of such county or his jailer, to be kept in close and safe custody until payment be made of the said tax, with costs.

Justice to issue tax warrants.

Constable to collect and pay over.

Delinquent imprisoned.

19. *And be it enacted*, That the justice who shall issue the said warrant, shall be allowed two cents for every delinquent's name therein contained; and the constable shall be allowed thirty-four cents for each distress, and not more, although two or more taxes shall have been specified in the said warrant; and after deducting the tax and costs, the constable shall pay the surplus money to the delinquent.

Fees of justice and constable.

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

Penalty on justice for neglect.

21. *And be it enacted*, That it shall be the duty of the constable to return the said warrant to the justice who issued the same, with a schedule thereunto annexed, containing a particular account of the money by him levied of the goods and chattels of or received from each delinquent, and in what manner in other respects he had executed the said warrant; and the said justice shall, upon receipt of such return, deliver a copy of the said warrant and return to the township collector, upon his application for it, and shall return the original warrant, if not fully executed, to the constable, who is hereby commanded to proceed on and execute the same.

Tax warrants to be returned.

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Penalty on
constable for
neglect.

22. *And be it enacted*, That if any constable to whom such warrant shall be delivered, shall neglect or refuse to execute the same as therein directed, or shall neglect or refuse to pay the tax money, which he shall have levied and made by distress and sale as aforesaid, to the township collector, or shall neglect or refuse to perform any other service or duty required of him by this act, he shall forfeit and pay for every such neglect or refusal thirty-two dollars, to be recovered, with costs, by action of debt, by the township collector, for the use of the township.

Liability of
constable,

23. *And be it enacted*, That every such constable, besides the penalty prescribed by the preceding section, shall be liable for the amount of the taxes which, by the said warrant, he was required to make by distress and sale as aforesaid, or for such part thereof as he shall not have paid to the township collector, except the deficiencies happen without any neglect, fraud or default on his part, to be recovered, with interest and costs, by action of trespass on the case, at the suit of the township collector, for the use of the township, before any judge of the court of common pleas of the county, who is hereby authorized and required to hear and determine the same, and immediately on entry of judgment 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 constable; and the said sheriff shall return the said warrant, with his proceedings thereon, to the said judge, at the time therein specified.

on suit
brought.

Money to be
paid county
collector.

24. *And be it enacted*, That it shall be the duty of the township collector to pay the moneys which he shall have received by virtue of any such assessment to the county collector by the twenty-second day of December, in every year, and, upon receipt of any tax money from a constable, to make immediate payment thereof to the said county collector.

Township
collector
may be sued.

25. *And be it enacted*, That if any township collector shall not pay the tax money by him collected, or by him received from the constable, or shall pay only part thereof at the time appointed by law, 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, before any judge of the court of common pleas of the said county, who is hereby authorized and required to hear and determine the said action, and, immediately on the entry of judgment, to issue a 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 township collector; and the said sheriff shall return the said warrant, with his proceedings thereon, to the said judge at the time therein specified.

26. *And be it enacted*, That it shall be the duty of every county collector to pay the tax money which he shall have received of the township collectors, to the treasurer of this state, by the twentieth day of January, in every year; and also, to pay any tax money which he shall have received of the sheriff, to the said treasurer, within ten days after receiving the same; and for the moneys so paid the treasurer shall give receipts, which shall be sufficient vouchers to exonerate and discharge the said county collector to the amount therein contained.

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Tax paid to
treasurer.

27. *And be it enacted*, That every county collector shall be allowed one cent per dollar for all taxes which he shall receive and pay to the treasurer of this 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 the said treasurer.

Fee of county
collector.

28. *And be it enacted*, That if any county collector shall not pay to the treasurer of this state, the tax money by him received from the township collector or sheriff, or shall pay only part thereof, at the time appointed by law, or shall neglect or refuse to perform any other service or duty required of him by this act, he shall, for every offence, forfeit and pay fifty dollars, to be recovered, with costs, by action of debt, by the treasurer of this state for the time being, for the use of the state, before any justice of the supreme court who shall have exclusive cognizance of the same, and who is hereby authorized and required to direct the proper process in such action to the sheriff of the county in which such collector resides, whose duty it shall be to execute the same; and on entry of judgment in the said action against the county collector, the said justice shall issue his warrant thereon, directed 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 said county collector; and such sheriff shall return the said warrant, with his proceedings thereon, to the said justice, at the time therein specified.

Liability of
county col-
lector to pe-
nalty.

29. *And be it enacted*, That if any county collector shall not pay the tax moneys by him received, or shall only pay a part thereof, at the time appointed by law, he shall be liable for the same, to be recovered with interest and costs, by action of trespass on the case, by the treasurer of this state, for the use of the state; in which the other proceedings shall be the same as are designated in the section next preceding.

And to a suit,
for tax mo-
ney unpaid.

30. *And be it enacted*, That if any township collector or constable shall squander, waste, embezzle, or become insolvent and unable to pay any tax moneys or other moneys or property belonging to this state, and by him received in virtue of his office, then the

Liability of
township for
money em-
bezzled, etc.

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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 by the authority of this state; and the assessor of the said township is hereby required to assess the same, under the like penalties as are herein before referred to for neglect of duty.

Liability of
county for
the same.

31. *And be it enacted*, That if any county collector shall squander, waste, embezzle, or become insolvent and unable to pay any tax moneys or other moneys or property belonging to this state, and by him received in virtue of his office, then the said county for which he was appointed, shall be liable for and make good such deficiency or loss, by adding the same to the quota of such county, in the next tax to be levied therein by the authority of this state; and the assessors are hereby required to apportion the same among the several townships, under the like penalties as are herein before referred to for neglect of duty.

Deficiency of
tax assessed
next year.

32. *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.

Tenants lia-
ble for tax.

33. *And be it enacted*, That the tenants or other persons in possession or having the care of any lands or tenements, and their goods and chattels, shall be and they hereby are made liable for the payment of taxes, which are or shall be imposed on the said lands; and if any such tenant or other person shall pay, or his or her goods and chattels shall be levied on and sold to pay any such tax, it shall be lawful for him to deduct the sum so paid out of the rent,

May recover
of landlord.
Proviso.

or to recover the same from the landlord or owner by action of debt, with costs; *provided always*, that nothing in this act shall affect or extend to any contract made or to be made between landlord and tenant.

34. *And be it enacted*, That if the tax which shall be laid on

any unimproved or untenanted land, be not paid agreeably to law, or if tenanted by any person or persons (not the lawful proprietor) who are unable to pay his or her tax as aforesaid, it shall be the duty of the township collector to make return thereof to a justice of the peace of the county, who is hereby authorized and required to issue a warrant to any constable of the said county, commanding him to levy such tax by distress and sale of so much of the timber, wood, herbage, or other vendible property of the owner, and on the premises, as will be sufficient to pay the same, with costs, in the manner prescribed by the eighteenth section of this act.

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Of tax on unimproved or untenanted land.

35. *And be it enacted*, That any constable who shall or may hereafter have occasion to collect any tax, by distress and sale of any timber, wood, herbage, or other vendible property, according to the thirty-fourth section of this act, shall, and is hereby required to annex to the names of the several delinquents in the advertisements, the amount of tax and costs due from each of them respectively.

Of collecting tax by sale of timber, etc.

36. *And be it enacted*, That before any constable shall collect any tax by distress and sale of any timber, wood, herbage, or other vendible property, according to the thirty-fourth section of this act, it shall be his duty to put up notices of such sale in five of the most public places in the township where the premises are, at least thirty days previous to such distress and sale, and shall advertise the same in a newspaper printed in the county, or circulating therein, at least four weeks, successively, prior to such sale, and shall therein set forth the names of all the persons to whom such tax is assessed, and the day and hour of sale, which sale shall be held between the hours of twelve and five o'clock of said day; and the constable, for his trouble and expense of so advertising the same, shall be entitled to an additional cost of twenty-five cents for each tax, over and above the necessary expense of advertising as aforesaid.

Notice of sale to be given.

Advertisement.

Time of sale.

Costs.

37. *And be it enacted*, That it shall and may be lawful for the purchaser or purchasers of any timber, wood, herbage or other property, so as aforesaid, to enter upon the premises for the purpose of conveying away the property by him purchased, for the space of two months next after the day of sale, and no longer.

Purchaser may enter within two months.

38. *And be it enacted*, That if any person or persons shall enter upon said premises for the purpose of cutting or conveying away any timber, wood, herbage, or other property, after the time allowed in the thirty-seventh section of this act shall expire, he or she so offending shall be guilty of trespass, and on conviction shall be fined in any sum not less than twenty dollars, or exceeding one

But not after, under penalty.

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hundred, to be prosecuted and recovered by the owner or owners in any court of competent jurisdiction.

Officers to
account to
township
committee.

39. *And be it enacted*, That all justices of the peace, constables, and township collectors, shall render to the township committee of their respective townships, when by them required, a true account of all the moneys which they or any of them shall have received, on any assessment made or to be made, and not paid over to the county collector agreeably to law; which moneys the said justices of the peace, constables, and township collectors are hereby directed to pay on demand to the said township committee; and if any justice of the peace, constable, or township collector shall not account and pay as aforesaid, then the clerk of the township is hereby authorized and required to prosecute him for the same, in the name of the inhabitants of the said township, in the manner prescribed in and by the twenty-fifth section of this act; and the moneys so recovered shall be disposed of for the use of the township.

Prosecution.

Warrant
may be ta-
ken from
one, and
given to an-
other consta-
ble.

40. *And be it enacted*, That when any constable shall be prosecuted for not collecting or paying any tax money agreeably to law, and complaint shall be made by the prosecutor that he is in fear that the said constable will make use of or not pay forward any such money to be collected, then it shall be the duty of the judge or justice before whom such prosecutions shall be had, to demand and take the warrant of distress from the said constable, giving him credit for the taxes not collected, and to direct the same, or to issue another warrant, to any other constable, who is hereby commanded to execute such warrant; and if the said constable shall neglect or refuse to give up the said warrant, or to render a true account of the taxes not received thereon, then it shall be the duty of the said judge or justice to commit such constable to the common jail of the said county, there to remain without bail or mainprise until he give up such warrant or render such account.

Constable
may be im-
prisoned.

How lands
of defaulting
officer may
be sold.

41. *And be it enacted*, That where the sheriff to whom any warrant shall be directed by virtue of this act, cannot find goods or chattels to distrain, or cannot find sufficient to make the full sum, then the said sheriff, after making sale of such goods and chattels as he may have found, shall return the said warrant, endorsing thereon how far he has executed it, to the judge who issued the same; and it shall be the duty of the said judge to transmit, under his hand and seal, a true copy of the entry of the judgment and awarding of the warrant and the sheriff's return to the clerk of the supreme court, if such prosecution be at the suit of the treasurer of this state, or to the clerk of the court of common pleas of the county, if it be at the suit of the county or township collector, who is hereby authorized and directed to file the same, and thereupon

to enter in the minutes of the said court judgment against such defaulting county collector, township collector, or constable, for the amount of the debt or tax money, with interest and costs, as endorsed on the said warrant, or the residue thereof, as the case may require, and on such judgment to issue, record, direct and deliver to the sheriff of the proper county a writ of execution against the lands, tenements, hereditaments, and real estate of the said county collector, township collector, or constable; which lands, tenements, hereditaments, and real estate shall be levied on, seized, advertised, sold and conveyed by the said sheriff in the manner directed by the act entitled, "An act making lands liable to be sold for the payment of debts;" and by the act entitled, "An act to regulate sales of real estate made under a public statute or the directions of a court;" for all which services, the said judge, sheriff, and clerk shall be allowed the same fees as are by law allowed for the like services in other cases.

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Judgment
entered.

Execution
issued.

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42. *And be it enacted*, That if the money arising from the sale of the lands, tenements, hereditaments, and real estate so levied upon and seized, be not sufficient to satisfy the sum mentioned in the said execution, with the costs, then it shall be the duty of the said clerk to issue a *capias ad satisfaciendum* against such county collector, township collector, or constable.

If deficiency,
ca. sa. to is-
sue.

43. *And be it enacted*, That if the sheriff shall not execute the said warrant of distress agreeably to this act, or shall not pay the money therein directed to be made, within ninety days after receiving such warrant, he shall, for every offence, forfeit and pay one hundred dollars, to be recovered, with costs, by action of debt, by the treasurer or the county or township collector, as the case may require, for the use of the state, and shall also be amerced by the court of common pleas of the county to the amount of the sum in the said warrant mentioned, with interest and costs; which amercement shall have the force and effect of a judgment, whereon execution shall instantly, and without any further proceedings, be issued against the goods and chattels, lands, tenements, hereditaments, and real estate of the sheriff so amerced.

Sheriff liable
to forfeiture

and amerce-
ment.

44. *And be it enacted*, That if the sheriff shall not execute the writ of execution agreeably to this act, or shall not pay the money therein directed to be made, within ninety days after receiving such execution, he shall, for every offence, forfeit and pay one hundred dollars, to be recovered, with costs, by action of debt, by the treasurer or the county or township collector, as the case may require, for the use of the state, and shall also be amerced by the court out of which such execution issued to the amount of the sum in the said execution mentioned, with interest and costs; which

And so for
failure to ex-
ecute execu-
tion.

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amercement shall have the force and effect of a judgment, whereon execution shall instantly, and without any further proceedings, be issued against the goods and chattels, lands, tenements, hereditaments and real estate of the sheriff so amerced.

Banks taxed.

45. *And be it enacted*, That the president and directors of every incorporated bank in this state be, and they are hereby respectively required to pay, or cause to be paid, into the treasury of this state, on or before the first day of January next, and on or before the first day of January in every year thereafter, one half of one per cent upon the whole amount of capital stock actually subscribed and paid in, and which shall hereafter be subscribed and paid in to such bank or company.

On refusal
to pay, how
collected.

46. *And be it enacted*, That in case of the neglect or refusal of the president and directors of any such bank to pay, or cause to be paid, into the treasury of the state, the amount of tax levied upon such company by this act, for the space of thirty days after the annual period in the forty-fifth section of this act prescribed, it shall be the duty of the treasurer of this state to make return to one of the justices of the supreme court of the amount of the tax levied as aforesaid and unpaid, whose duty it shall be to issue a warrant under his hand and seal, in the name of the treasurer of the state, directed to the sheriff of the county where the goods, chattels, lands, tenements, and hereditaments and real estate of such delinquent company are situated, requiring him to levy the tax so in arrear, with interest and costs, by distress and sale of the personal and real estate of such delinquent company, who shall proceed to make levy and sale thereof, as in other cases where executions issue against personal and real estate, and shall pay the amount levied to the treasurer of the state, and in default thereof, shall be proceeded against in the manner prescribed by the act entitled, "An act concerning sheriffs."

TITLE XXX.
CH. 14.

Commission-
ers of appeal
to meet.

47. *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, and 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.

Notice.

Assessor to
attend.

48. *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.

49. *And be it enacted*, That 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; which judgment shall be final and conclusive, and shall be rendered within three days after the hearing of the said appeal.

TL. XXXV.
CHAP. I.

Commissioners to decide.

50. *And be it enacted*, That it shall be the duty of the said commissioners to give a transcript of their judgment to the appellants, in case such judgment shall pass in his or her favour, which transcript shall be a sufficient voucher to such appellants; and the collector of such township, in collecting the taxes of the same, and every other officer whom it may concern, is hereby directed to govern himself accordingly.

To give a transcript to appellants.

51. *And be it enacted*, That such commissioners shall have full power to bring before them, by subpoena or otherwise, any person as a witness on the hearing of such appeal, to whom they are hereby empowered to administer the necessary oath or affirmation.

May subpoena witnesses.

52. *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.

Compensation.

53. *And be it enacted*, That all costs accruing on any such appeal shall abide the event thereof, that is to say, if the appellants shall be discharged from the payment of the whole or of any part of the said tax, 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 said commissioners; but if no abatement be made in such tax, then the costs shall be paid by the appellants.

Who to pay costs.

54. *And be it enacted*, That if any of the said commissioners shall neglect or refuse to perform the duties required of him in and by this act, then he shall, for every such neglect or refusal, forfeit and pay ten dollars, to be recovered with costs, by action of debt, in any court having cognizance of that sum, by the clerk of the township in which the said commissioner resides, for the use of such township.

Penalty on commissioners for neglect.

55. *And be it enacted*, That the term township, made use of in this act, shall be construed to comprehend precinct and ward.

Construction

TI. XXXV.
CHAP. 2.

CHAPTER 2.

TAX ON FOREIGN INSURANCES.

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|-------------------------------|--|---------------------------------------|
| 1. Agencies allowed on terms. | | 4. Collector's duty on default. |
| 2. Agent to give bond, etc. | | 5. Penalty for insuring without bond. |
| 3. To account to collector. | | 6. Act limited. |
| “ Pay tax on premiums. | | 7. Extended to life insurances. |

An Act relative to insurance companies.

Revision.....Approved April 15, 1846. .

HAR. 144.
1845.
PAMPH. 166.
1846.
PAMPH. 4.
Preamble.

WHEREAS it is represented to the legislature, that associations or companies of individuals, not resident in this state, nor incorporated by its laws, do nevertheless, by means of agents appointed by them in this state, effect many insurances within the same, against losses by fire and otherwise, thereby securing to themselves all the benefits, without being subject to any of the burthens of insurance companies regularly incorporated by law of this state—therefore,

Agencies for
foreign com-
panies pro-
hibited,

except, etc.

Such agent
shall give
bond,

1. BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey*, That it shall not be lawful for any person or persons, under any pretence whatever, to act as agent or agents, or otherwise, for any individuals or association of individuals, not incorporated by some law of this state, (although such individuals or associations may be incorporated by the laws of any other state or kingdom), for the purpose of effecting insurances or contracts of insurance against losses by fire or otherwise, in such foreign and unincorporated companies as aforesaid, nor for any person who now or hereafter may procure any insurances to be made for any person or persons, by such individuals or associations of individuals, or companies, as are contemplated by this act, except in the manner and under the regulations hereinafter prescribed.

2. *And be it enacted*, That every person who now is or hereafter may be appointed an agent for any individuals or company, resident out of this state, and not incorporated by any law of this state, and every person who now or hereafter may procure any insurances to be made for any person or persons by such individuals or companies, before he acts as such agent, or takes any measures to effect or procure to be made any insurances within this state, against losses by fire or otherwise, shall enter into bond, with good and sufficient freehold security or securities, to the collector of the county, for the time being, within which such agent or person may reside, by his name of office, in the penal sum of one thousand dollars, with a condition thereunder written, that such agent or person will in all things comply with the requisitions of this act during his

agency; the sufficiency of which bond and securities shall be judged of by the clerk of the county in which the same may be given; and if he approves of, and is satisfied with the same, he shall endorse thereon a certificate to that effect, and then deliver the bond to the collector for the time being of the county in which the same shall be given, after which it shall and may be lawful for such agent or person to prosecute his agency for the purposes aforesaid; and for the services so to be performed by the said clerk, he shall be entitled to receive from the person giving such bond the sum of fifty cents.

3. *And be it enacted*, That every person so having given bond as aforesaid, and thereafter acting as such agent for any person in this state, or any individuals or companies out of this state, and not incorporated by some law thereof, shall some time in the months of January and July, in every year while he shall continue such agent, deliver to the collector, for the time being, of the county in which he may reside, a just and true account, in writing, of all insurances effected by him as such agent as aforesaid, and of the amount he has received, either in money or securities for money, for premiums on insurance, and from whom he has received the same; and shall thereupon pay to such county collector, by way of tax for the use of this state, at two and a half per cent upon the gross amount he shall have received in moneys, or securities for money, for premiums or insurances effected or contracted for by him as such agent, for the six months last preceding such accounting; and in default of such agent in not rendering such just and true account as aforesaid, or paying to such collector such tax as aforesaid, the bond so as aforesaid given by him shall be deemed and taken to be in full force and effect; and it shall thereupon be the duty of the collector, for the time being, of the county in which such bond was given, to prosecute the same to judgment and execution, in his own name, in any court of competent jurisdiction; and the moneys that may be recovered thereon, shall be received by such collector, to and for the use of this state.

4. *And be it enacted*, That whenever the statement or account of insurances required by the third section of this act, shall not be made within the periods respectively mentioned therein, it shall be the duty of the collector of the county wherein such person shall act as agent in procuring or causing to be procured insurances, to apply to such agent, within thirty days from the expiration of the period as aforesaid for delivering the same to the collector, and obtain such statement or account, which shall be rendered and verified under the oath of such agent, and by the production of the original books of such agent; and if it shall appear that no bond

TI. XXXV.
CHAP. 2

to be approved, etc.

Fees of clerk

Account to collector

for money, etc., received.

And pay tax.

On default, bond prosecuted.

When collector to apply for account.

Verified.

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CHAP. 2.
Penalty, if no
bond given.

shall have been given, as required by the second section of this act, the person so neglecting to give bond shall forfeit the sum of one hundred dollars, to be recovered in an action of debt, to be brought by said collector in the name of the board of chosen freeholders of said county, for the use of said county.

Penalty for
acting with-
out bond.

5. *And be it enacted*, That if any person or persons shall make or effect, or cause or procure to be made or effected, any insurance by or in behalf of any insurance company or association of individuals not incorporated under and by virtue of the laws of this state, without having first given bond in the manner prescribed by this act, or contrary to the other provisions thereof, or any of them, such person or persons shall forfeit and pay, for any policy or contract of insurance so made or effected, or caused or procured to be made or effected, the sum of fifty dollars, to be sued for and recovered by the said collector, in the name of the board of chosen freeholders of said county, for the use of said county.

Act limited.

6. *And be it enacted*, That this act shall not extend to such foreign mutual insurance companies, as by their charters or by-laws do not contemplate the making of dividends or a division of profits.

Extended to
life insur-
ance.

7. *And be it enacted*, That the provisions of this act shall apply and be extended to insurance of lives and to every insurance connected with life risks of whatever kind.