New Jersey State Archives Collection Guide

Record Group:	Department of Treasury
Subgroup:	State Treasurer's Office
Series:	Accounts and Receipts for State Notes issued by Silas Condict and Maskell Ewing for Revolutionary War Contractors' and Surplus Certificates, ca. 1785-1796
Accession #:	Unknown
Series #:	STSTR005
Guide Date:	rev. 1/1997 (EC)
Volume:	1.25 c.f. [2 disbound vols., 9 booklets, 4 folders]; 1 reel [35-mm]

Contents | Reel List

Content Note

This series contains a record of payment notes issued as the direct result of "An act to call in all Contractors and Surplus Certificates, to issue State Notes to the Holders, and to procure a more accurate Estimate of the State Debt" (*Acts of the Tenth General Assembly of the State of New Jersey*, chap. 110, p. 224, 1785). Under this law, Silas Condict was appointed commissioner to exchange new state notes, bearing 6% interest annually, for the various "contractors' certificates" (notes issued by county contractors, commissioners and others, in payment for military supplies purchased during the Revolutionary War) and "surplus certificates" (payment notes issued by tax collectors to citizens when the state-issued notes they used to pay their taxes exceeded their tax debt). Any contractors' certificates issued in continental currency would be exchanged using a previously established scale of depreciation.

Originally, all exchanges were to take place by 1 October 1786; however, after complaints to the legislature, a supplemental law was passed in November 1786 extending the deadline to 22 February 1787 (*Acts of the Eleventh General Assembly of the State of New Jersey*, chap. 180, p. 372, 1786). After further complaints, a 2 November 1787 resolution of the General Assembly, with concurrence of the Council the following day, extended the deadline to 1 January 1788 and authorized State Treasurer James Mott to complete the exchange. A few days later, however, after the treasurer declined this additional duty, Maskell Ewing was appointed to finish the task (*Votes and Proceedings of the Twelfth General Assembly of the State of New Jersey*, 1787, pp. 33 & 64; and *Journal of the Proceedings of the Legislative Council of the State of New Jersey*, 1787, pp. 14 & 19).

Provision for paying interest on these notes was made in a revenue act passed by the legislature earlier in 1787 (*Acts of the Eleventh General Assembly of the State of New Jersey*, chap. 208, p. 429, 1787). This law directed the treasurer to make interest payments on various types of state-issued certificates each year for a period of twenty-two years. In 1790, however, following an act of Congress by which the federal government took over payment of principal and interest due on certain certificates, the law was repealed and interest payments on Condict's and Ewing's notes were limited to four years (*United States Statutes at Large*, Vol. I, chap. 34, p. 138; and *Acts of the Fifteenth General Assembly of the State of New Jersey*, chap. 323, p. 675, 1790).

Item 1 The first account in this series documents the exchange of surplus and contractors' certificates for Condict's and Ewing's notes. Each page of the ledger is divided into two columns. The left-hand column, labeled "Vouchers received," provides the following information about the certificates being exchanged: certificate number (when applicable); certificate date (ca. 1770s-1784); received from whom (person exchanging certificate for new note); payable to whom (original taxpayer or supplier of goods and

services); signed by whom (includes title abbreviations such as "Col." for tax collector, "Cont." for contractor, and "QM" for quartermaster); amount in continental currency; amount of principal; and amount of interest due on the original note. *In order to determine whether the individuals listed in the "payable to whom" column were suppliers of goods and services to the army (and therefore considered supporters of the revolutionary cause), researchers should note whether the certificates were signed by contractors, quartermasters, etc., as apposed to tax collectors.*

The right-hand column, labeled "Notes Issued," contains the following information about the new notes: note number, issued to whom, amount of principal, and interest due. The notes run sequentially from #1 to #3679. Although this account does not indicate when each note was issued, we do know they bore a printed date of 1 January 1786 (see Item 5). Because of the legislation we know that Condict's notes (#1 - #3433) were issued until 22 February 1787. Ewing's Notes (#3434 - #3679) were issued between November 1787 and 1 January 1788 (see Ewing's February 1788 report to the Legislature: *Secretary of State/ AM Papers/ No. 2635AM)*.

NOTE: Item 1 is indexed by the Revolutionary War service cards and slips as **"Auditor's Accounts, Book D"** (referencing the stamped page numbers). Only the names of the contractors, quartermasters, and other officials who gathered supplies for the army (listed in the "by whom signed column" of the account) are included, however. It is not known why the names of those who received the contractors certificates (listed in the "payable to whom" column) were not indexed, since they provided supplies to the military.

Item 2 This account records interest paid on Condict's and Ewing's notes between 1787 and 1792. The following information is included: date paid (and voucher number), note ("certificate") number, paid to whom, signed by whom (Condict or Ewing), co-signed by whom (always Aaron Dunham, State Auditor), payable to whom (person originally issued note), amount of principal, annual interest, and total paid. The account ends with a note to see the fourth-year register for the "remainder of the 1st year's interest." Accounts of interest payments for the second, third and fourth year, however, have not been located (although this series does include some *receipts* for the later years' interest payments, see items 3 and 4 below).

Item 3 Items 3a to 3e are receipt booklets for the second, third and fourth year's interest paid on Condict's and Ewing's notes. The receipts include the following information: voucher number, certificate number(s), signed by whom (Condict or Ewing), payable to whom (person originally issued note), amount of principal, and amount of interest. Each receipt ends with the statement "Received [date] of James Mott" followed by the payment amount and the signature of the recipient. The back of each page is endorsed with the inscription "Examined and allowed" followed by three signatures of members of the committees of the Legislative Council and General Assembly assigned to settle the treasurer's accounts. *These receipts do not correspond to the 1787-1792 account of interest (Item 2), which includes only first-year payments.*

Item 4 This booklet contains receipts for second- and fourth-year interest paid on Condict's and Ewing's notes between 1795 and 1796. The format is similar to that of Item 3. This booklet also contains receipts for interest payments on "depreciation notes" and "militia notes."

Item 5 Item 5a is Condict note #407; item 5b is Ewing note #3590. The notes have the printed date of 1 January 1786; however, as discussed above, we know that Condict's notes (#1 - #3433) were issued until 22 February 1787 and Ewing's Notes (#3434 - #3679) were issued between November 1787 and 1 January 1788.

Item 6 Items 6a and 6b are an incomplete set of the receipt portions of Condict notes #2301 - #2900, issued between 1785 and 1787. These receipts were retained by Condict as a record of each note issued and include the following information: note number, county, to whom issued, amount of principal, amount of interest due, signature of the person receiving note [not always the person to whom issued].

Item 7 Items 7a to 7c are unused booklets of Condict or Ewing notes.

It should also be noted that state-issued notes were used as currency and often changed hands. The individual exchanging certificates for Condict's or Ewing's notes was not always the original certificate-holder. Also, the individual collecting interest on the notes was rarely (if ever) the original note-holder. All of the records in this series, however, do record the names of the original certificate- and note-holders.

Contents

1. Account of state notes issued by Silas Condict and Maskell Ewing, ca. 1785-1788.
2. Account of interest paid on state notes issued by Silas Condict and Maskell Ewing, 1787-1792.
3. Receipts for interest paid on state notes issued by Silas Condict and Maskell Ewing, 1789-1791:
    a. Second year's interest, 7 January - 13 April 1789
    b. Third year's interest, 3 December 1789 - 11 February 1790
    c. Third year's interest, 19 November 1790 - 11 April 1791
    d. Fourth year's interest, 19 November 1790 - 5 January 1791
    e. Fourth year's interest, 8 February - 4 May 1791
4. Receipts for interest paid on state notes issued by Silas Condict, militia notes and depreciation notes, 4 December 1795 - 14 April 1796.
5. Notes issued by Silas Condict and Maskell Ewing, ca. 1786 and ca. 1788:
    a. #407 issued by Silas Condict, paid to John Wood, Burlington County, ca. 1786
    b. #3590 issued by Maskell Ewing, paid to David Imlay, Monmouth County, ca. 1788
6. Receipts of Condict Notes, issued between 1786 and 1787:
    a. Receipts of Notes #2301 - #2400 [missing #1323 & #1324]
    b. Receipts of Condict Notes #2801 - #2900
7. Unused booklets of Condict or Ewing Notes:
    a. Book #72
    b. Book #75
    c. Book #79

Reel Listing - REVOLUTIONARY WAR

Reel	Contents	Explanatory Notes
182	Accounts [including Pay Records] [See Guides]	Accounts and Receipts for Notes Issued by Silas Condict and Maskell Ewing for Revolutionary War Contractors & Surplus Certificates (c1785-1796)

Created April 2004

If you have any questions about the information in this collection guide, please contact njarchives@sos.state.nj.us