

Chapter 6

IMPLEMENTATION: HISTORICAL RESEARCH

A. NEW CASTLE COUNTY RETAIL STORE LICENSES AND TAX RETURNS, 1822-1835

Research was initiated with a review of the archival materials related to retail store licenses and tax returns at the Delaware Public Archives and the records of the New Castle County Clerk of the Peace for the years from 1822 to 1835 (Record Group 2525). These materials consist of two principal types of records. The first is list of the names of retailers issued licenses to sell foreign goods on an annual basis (Figure 6.1). The second is a separate list of taxes paid by retailers on the value of their foreign goods (Figure 6.2).

The retail license and tax on foreign goods were a requirement of an act passed by the Delaware General Assembly on February 7, 1822 and titled *A Supplement to the Act Laying Duties on Licenses to Retailers of Foreign Goods, Wares and Merchandise*. Per this act, it was the duty of the county clerk of the peace to make a list of every retailer identified as taking out a license to sell foreign goods, and the duty of the local tax collector to collect a tax of 25 cents on each one hundred dollar value of foreign goods. The value was to be based on the prices at which the goods were purchased by the retailer as reported in a sworn statement (Figure 6.3). The state attorney general was to compare the two lists and prosecute any retailer who did not comply with the law. Such taxes and tariffs on foreign goods, designed to raise revenue for the government and encourage domestic manufactures, were politically controversial, usually drawing support from the more industrial and urban regions of the state and nation. As early as 1823, one year after the passage of the act, Delaware's governor advocated repealing the tax on retailers of foreign goods. The General Assembly did in fact eventually repeal

it, but not until February 1843 (*Laws of the State of Delaware* 1829: 464; *Laws of the State of Delaware* 1843: 531; Hasse 1910: 98).

The historic background of the tax on foreign goods is important to an understanding of the nature of the archival records, their original purpose, and what the data contained within them was meant to convey. The store licenses are not a comprehensive list of stores from 1822 to 1835, but only those stores that were licensed to sell foreign goods. Arguably, this would have been most retail stores, but there are many indications that the licensing and tax collection process was irregular, perhaps indicative of the controversial nature of the law. The New Castle County records end abruptly in 1835, eight years before the repeal of the tax on foreign goods in 1843. Either the records from 1836 to 1843 are missing or perhaps the tax was not collected for those years. There are also numerous gaps in the licensing for individual stores, such as John Price's store in Port Penn, which held licenses for the years 1823 to 1825, 1827, and 1832 to 1833, but not the intervening years. A similar pattern is seen in the majority of stores, even larger stores where purchase of foreign goods presumably was an annual occurrence, suggesting that compliance with the law was sporadic and perhaps dependent on the vigorosity of local officials in collecting the tax or the voluntary cooperation of the retailers. The value of foreign goods reported by retailers for purposes of paying the tax is also apparently based on estimates, not the actual account-book value of the foreign goods purchased by the retailers. The evidence for this is that the values reported on tax lists are rounded figures, usually in the hundreds or thousands, obviously reflecting an estimate not an actual accounting of the goods purchased by the retailer during any given year.

Store Keepers in Newcastle County, returned by the Collectors

<i>Brandywine Hundred</i>	<i>S^t Georges Hundred</i>
<i>William W. Young</i>	<i>A. H. Perington</i>
<i>William McCaulley</i>	<i>William Polk</i>
<i>William Stewart</i>	<i>Manlow Hayes</i>
<i>Alexander McGee</i>	<i>David Wilson</i>
<i>Amos Chandler</i>	<i>William C. Thomas</i>
<i>William Holston</i>	<i>James Townsend</i>
<i>Nathan Johnson</i>	<i>Elizabeth Brown</i>
	<i>+ Jacob A. Standard. M.D.</i>
	<i>+ Lambert D. Nowland</i>
<i>Mill Creek Hundred</i>	<i>- Rob^t. B. Perington Junr</i>
<i>+ George B. Meston</i>	<i>- Lockwood Gerritson</i>
<i>Leah Harlan</i>	<i>- John Clement</i>
<i>William Graves</i>	<i>- William S. Boulden</i>
<i>+ Abram Boyd</i>	<i>- John Floyd Junr</i>
<i>+ Simon Kollic</i>	<i>- Joseph Clever</i>
<i>William Besson</i>	<i>- Adam Dick Junr</i>
<i>William Gustatow</i>	<i>+ Sarah Skillington</i>

Figure 6.1. Store Keepers in New Castle County returned by the Collectors, n.d. Source: New Castle Clerk of the Peace, List of Store Keepers, Merchants and Manufacturers, Licensing: Business with Store Lists, Record Group 2525.2, Delaware Public Archives, Dover, Delaware.

A List of Retailers of Goods, Wares and Merchandize in the County of Newcastle who have taken out License for 1828.

Date	Names	time the license was taken out	Aggregate Val of Stock in hand	Deduct of Duty or Tax
1828	A. D. Thompson & Co	Decr	400	1
"	George Winslow	"	1000	2 50
"	Joseph Bailey & Co	"	1000	2 50
"	Mary Bingham	"	2500	6 25
"	Mary Mclear	"	1000	2 50
"	John Mclear	"	3000	7 50
"	John Patterson	"	6000	15
"	Elw Mendenhall	"	3000	7 50
"	Margaret Nicholls	"	1000	2 50
"	Joseph Mendenhall & Co	"	2000	5
"	Joseph Mendenhall & Co	"	150	3 7 1/2
"	John McElung	"	3500	8 75
"	Samuel Woolston	"	5000	12 50
"	A & H Wilson	"	300	75
"	Moses Morrison	"	1150	2 87 1/2
"	Chalkley Lomis	"	3000	7 50
"	William P. Richards & Co	"	3000	7 50
"	William P. Richards	"	700	1 75
"	James Brown	"	800	2
"	John Wright	"	800	2
"	John Warner	"	1000	2 50
"	William B Fomlinson	"	4000	10
"	John Warner	"	1800	4 50
"	William B Sawier	"	2000	5
"	Washington Rice	"	1600	4
"	Joseph C Gilpin	"	1200	3
"	John White	"	400	1
"	George Walker	"	150	3 7 1/2
"	John Reynolds	"	600	1 50
"	Jonathan Rufford	"	150	3 7 1/2
"	Levi Boulden	"	150	3 7 1/2
"	Levi Boulden	"	1000	2 50
			\$ 53350	133 37 1/2

Figure 6.2. A List of Retailers of Goods, Wares and Merchandize [sic] in the County of New Castle who have taken out License for 1828. Source: New Castle County Clerk of the Peace, Merchants and Manufacturers, Licensing: Business with Store Lists, Record Group 2525.2, Delaware Public Archives, Dover, Delaware.

I do certify to the best of *my* knowledge and belief, that the aggregate value of the Foreign Goods, Wares and Merchandise that I have at present on hand according to the original prices the same were purchased for, does not exceed the sum of
Three Hundred Dollars. *John R Boyd*

I do solemnly affirm — that according to the best of *my* knowledge and belief, that the value of the Goods, Wares and Merchandise mentioned in the above Certificate does not exceed the value or amount therein stated:
affirmed the 7th day of June A.D. 1828 before me John Jameson } one of the Justices
of the peace in and for New Castle county.

Figure 6.3 Affirmation of John R. Boyd attesting to value of foreign goods on hand, 1828. Source: New Castle Clerk of the Peace, List of Store Keepers, Merchants and Manufacturers, Licensing: Business with Store Lists, Record Group 2525.2, Delaware Public Archives, Dover, Delaware.

B. ANALYSIS OF RETAIL STORE LICENSES AND FOREIGN GOODS TAX RETURNS IN ST. GEORGE'S HUNDRED, 1822-1835

Store licenses and tax returns for St. George's Hundred were compiled to create a list of retailers active in the hundred from 1822 to 1835. The compilation yielded a list of 59 retailers receiving licenses and/or paying taxes on foreign goods (Table 6.1). Curiously, not all of the retailers receiving licenses paid taxes, which speaks to the process by which licenses and taxes paid were reported separately. Some of the inconsistencies appear to be attributable to retailers whose businesses were short-lived or to business partnerships where one partner took out a license and another partner paid the tax.

The number of stores licenses issued on an annual basis ranged from a low of 10 in 1826 to a high of 21 in 1827 (Table 6.2). The average number of stores holding licenses to sell foreign goods in any given year was 15 stores. Overall, the number of stores active in the hundred remained relatively constant over the study period except for the slight increase in 1827-1828. Hypothetically, this might represent an increase in activity surrounding the construction of the Chesapeake & Delaware Canal from 1824 to 1829.

The licenses appear to provide some rough indication of the rate of business turnover during the study period. The average annual rate of turnover is approximately 25 percent from 1822 to 1835, although any conclusions that might be made are tenuous at best because of the gaps in individual store records and the uncertainty of whether the reason for a store disappearing from the list is business failure, new owner, inconsistency in reporting, not purchasing foreign goods, or avoiding the tax. A pattern that emerges is that the number of stores taking out licenses exceeded those actually paying taxes on foreign goods. On average, about three out of every four retailers receiving a license to sell foreign goods actually paid a tax

on those goods in the same year, but again the data is insufficient to make any conclusions about the cause of the pattern, although it does appear to be consistent with an irregular pattern of compliance. An area of research that was not investigated due to time and budgetary constraints was whether court records document any prosecutions brought under the foreign goods tax act.

The store licenses provide some general information on store locations, which combined with additional primary source materials such as deeds and maps, and secondary histories, allow for some conclusions to be made about the geographic distribution of stores within St. George's Hundred (Figure 6.4). Of the 59 licensed storekeepers, 12 can be specifically located to the level of a street or intersection. An additional 34 storekeepers can be located to the level of a town or village. The remaining 13 stores cannot be located any more specifically than St. George's Hundred with the available data. The actual number of physical store locations is estimated to be 40 since licensing of stores was based on the name of the proprietor not the physical location of the store. The licenses include partnerships such as that of Odessa's Charles Tatman who was listed as having a license in his own name in 1825 and from 1829 to 1834, but was listed as a partner in Tatman & Hayes from 1822 to 1825 and as a partner in Thomas & Tatman in 1828. During all of these years, Tatman was operating a store on Third Street in Odessa. Deed searches were undertaken to locate more stores precisely but this yielded very few deeds matching the names of the retailers in which the deed specifically mentions a store for the period of the study. In many instances, it appears that the retailers did not own property in St. George's Hundred. Additional research beyond the time and budget constraints of this project would be required to locate more of the stores.

Table 6.2. Number of Stores in St. Georges Hundred as Reported by New Castle County Licenses and Tax Returns on Foreign Goods, 1822-1835

Year	No. of Licenses Reported by Clerk of the Peace	No. of Stores Paying Tax on Foreign Goods
1822	13	9
1823	13	10
1824	12	12
1825	17	12
1826	10	10
1827	21	11
1828	20	18
1829	15	15
1830	14	14
1831	16	15
1832	18	12
1833	15	13
1834	13	6
1835	13	0

Table 6.1. Merchants/Store Keepers Listed in Retail Store License and Imported Goods Tax Returns, St. Georges Hundred, New Castle County, 1822-1835

Compiled from Records of the New Castle County Clerk of the Peace, Delaware Public Archives Record Group 2525. An "X" in the date column indicates the merchant/storekeeper was listed as having a license but does not show up on the tax return for that year as paying the tax on imported goods.

Merchant Name	Location	Value of Imported Goods Reported in Tax Returns												Notes	Store Architecture	Sources			
		1822	1823	1824	1825	1826	1827	1828	1829	1830	1831	1832	1833				1834	1835	
Samuel Biddle	Cantwell's Bridge														X	Biddle bought land in Cantwell's Bridge in 1834 (Broadway, 3rd and High Sts.)		NCCo Deed 34/30 (1834)	
Levi Boulden & Son	Summit Bridge (?)			\$1,000			\$800									Levi Boulden owned land and lived in Pencader Hundred near Glasgow during this time period. Tax returns for 1826 and 1828 indicate he paid taxes on two stores: one at this home (near Glasgow) and one at the canal. Only one of the store licenses (1827) actually lists a Boulden store in St. Georges Hundred, which is likely in reference to the store at the canal. The store was probably at Summit Bridge, and it may have been on the north (Pencader Hundred) side of the canal. Tax returns for 1822-1824 are believed to be in reference to the "home" store in Pencader Hundred; they have not been included in the St. Georges totals for this report.		NCCo Deeds 23/5 (1821); F4/285 (1827); L4/301 (1830).	
William S. Boulden							\$3,000			\$2,500 and \$500						Insufficient information to locate the store(s). Wm. Boulden does not appear in NCCo land or orphans court records for this time period. A Wm Boulden of Cecil County, Md., purchased land, partially in NCCo and partially in Cecil County, in 1817.		NCCo Deed T3/35 (1817)	
Elizabeth Bowers							X									Bowers' estate was probated in 1832 and included an inventory of household (not store) goods. A house and lot occupied by Bowers were conveyed to her sister. Location within St. Georges Hundred is not specified.		NCCo Probate 1832	
John Boyd	Boyd's Corner						\$300			\$200						John Boyd and his sons operated the corner store from circa 1812 to 1877.		NCCo Deed N3/128 (1812)	
John Burnham	Middletown									\$100									
Joseph Cleaver	Port Penn						\$500			\$500						Joseph Cleaver operated a store and office out of one side of his home, Linden Hall, at the northeast corner of Congress and Market streets. The store sat on 5 acres, bounded by the street leading to the river and by the street leading to the piers. Cleaver was the principal grain merchant of Port Penn. Probate records include an inventory for the store, dated 1858.	Linden Hall is a five-bay brick building built in 1834. It was designed as both a residence and commercial space. It has a double lipside with both house and store entrances.	NCCo Probate 1858 1864; Scharf 1888; Port Penn Area Historical Society Newsletter, Fall 2000.	
John Clement							\$1,000												
John P. Cochran	Middletown									\$1,500						Also see Hudson & Cochran			
Diehl & Daniel	Port Penn						\$600			\$900						Adam Diehl of Port Penn was taxed on "profits on store capital" in 1816-17. Taxable property also included 112 acres near Port Penn with one large brick house, brick barn, stable, and one female slave. Aaron Daniel, also of Port Penn, was likely Diehl's partner in the store. He was taxed on 108 acres of land and one wooden dwelling. (See Adam Diehl, Jr.)		NCCo Tax Assessment 1816-17	
Adam Diehl Jr.	Port Penn						\$300			\$150						Tax records suggest that Adam Diehl, Jr. took over the store previously operated by his father Adam Diehl and Aaron Daniel (see Diehl & Daniel). Scharf's history describes Adam Diehl, Jr. as a wealthy merchant of Philadelphia. The Diehl family owned extensive property near Port Penn (at the piers, likely location of store) and on the south side of St. Georges Creek.		Scharf 1888:962; NCCo Deeds 13/506 (1811); R3/410 (1816)	
Andrew Dill	Middletown															Andrew Dill was a founding member of the Middletown Methodist Church in 1822 (see Dill & Fountain).		Scharf 1888	
Dill & A.(?) Fountain	Middletown															Sequencing of licenses suggests Dill & Fountain is same as the Andrew Dill store (above).			
Fields & (John) Whitby	Cantwell's Bridge															May be a partnership associated with the Richard Lockwood and Lockwood & Garretson store. See Lockwood & Garretson and Richard Lockwood.			
Frelaet(?), Lockwood, etc.	Middletown (?)																		
John Ginn & Co.	Middletown						\$1,300			\$1,600						Ginn purchased a grist mill on Appoquinimink Creek in 1823 and a house lot in Cantwell's Bridge in 1829. Deeds describe Ginn as a merchant of Cantwell's Bridge. The deeds do not mention a store.		NCCo Deeds Vols. A4/106 (1823); C4/222 (1824); F4/370 (1825)	
John Ginn	Cantwell's Bridge									\$300						See John Ginn & Co.			
Rebecca Gordon																Rebecca was the widow of Robert Gordon who died in 1821; excellent store inventory from Robert Gordon's estate (see Appendix ?).		NCCo Probate (1821-23)	
Manlove Hayes	Cantwell's Bridge									\$500						See Tatman & Hayes and Charles Tatman.			
Hudson & Cochran	Middletown									\$2,000						Sequencing of licenses and tax returns of Hudson & Cochran, John P. Cochran, William Hudson and Hudson & Hazel suggest records probably refer to one store with Hudson as the principal partner.			
Hudson & Hazel	Middletown															Also see Hudson & Cochran and William Hudson.			
William Hudson	St. Georges (?)									\$1,000						William Hudson is described in deed of 1837 as a merchant of Red Lion Hundred. In 1837, he sold a farm lot south of the canal and to the east of Scott Run inherited from his father-in-law. In 1838, he purchased a lot in St. Georges Hundred bounded by the canal and the road from St. Georges to Cantwell's Bridge. The deed does not mention a store but it would be a likely location. Scharf's history states William Hudson erected a grist mill in the Town of St. Georges in 1838, afterwards owned by George Townsend.		NCCo Deeds Vols. X4/790 (1827); C5/282 (1828); NCCo Orphans Court; Scharf 1888: 967.	
Hannah Lethbury [sic]	Middletown									\$25						Spelling of last names varies; also Lethbury (most common) and Lethbery. Hannah was the widow of Jonathan Lethberry who died in 1831. Jonathan's inventory and estate sale lists household goods only, no store goods. It appears that Hannah opened a small shop after her husband's death.		NCCo Probate (1831-33)	
Lester	at the Buck															Probably located at the Buck Tavern in Summit Bridge on the C&D Canal.			
Lockwood & Garretson	Middletown															See Richard Lockwood			
Richard Lockwood	Middletown									\$2,500						Richard Lockwood was a prominent merchant and landowner in Middletown and vicinity. A deed for the purchase of land in Appoquinimink Hundred in 1818 lists Lockwood's occupation as merchant. He purchased the brick store at the southeast corner of Broad and Main streets in 1837, but may have been operating from that location at an earlier date. The deed of 1837 mentions a brick dwelling, kitchen, smokehouse, stable, granary, store and tavern lot. His will dated 1865 bequeats to his wife, Mary Wilson Lockwood, the one-acre lot where he lives and the adjacent storehouse. The will also mentions slaves (Nancy and her children). Lockwood died c. 1875. His inventory does not include store goods.	Two-story, 5-bay, brick store, built circa 1830. Heavily altered but basic form survives. Located at the SE corner of Broad and Main streets in Middletown.	NCCo Deeds Vols. S3/501 (1818); A4/367 (1823); A5/374 (1837); NCCo Probate (1875-1881); Beers Atlas 1868.	
John McCunhachy (?)	Trap															The store was located at Trap, today known as McDonough, located at the intersection of US 13 and Bayview Road, immediately south of Boyd's Corner.			
William & J. McCounaughy																William McCounaughy of St. Georges Hundred purchased a marsh tract of 11 acres with one acre of upland from the administrator of Patrick McCounaughy in 1834, bordered on the north by the canal - this is only land purchased in St. Georges Hd. and he sold it to John McCounaughy in 1838. Tract is east of St. Georges village, but does not seem a likely location for a store.		NCCo Deeds Vol. X4/175 (1834); B5/950 (1838).	
McCounaughy & Polk	Buck Tavern (Summit Bridge)															See William & J. McCounaughy. Presumably same store, different partnership.			
McMartin																Likely the same as the "Buck Hotel" in Summit Bridge on 1868 Beers Map			Beers 1868
David McKee	Middletown?															McKee & Tatman were Town Commissioners in Middletown in 1817			Scharf 1888
Tatman & McKee	Middletown?															McKee & Tatman were Town Commissioners in Middletown in 1817			Scharf 1888

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Merchant Name	Location	Value of Imported Goods Reported in Tax Returns												Notes	Store Architecture	Sources			
		1822	1823	1824	1825	1826	1827	1828	1829	1830	1831	1832	1833				1834	1835	
Catharin [sic] Naudain	Middletown						\$100	\$100		\$100						Wife of George W.W. Naudain, merchant of Middletown		(http://ktnahs.org/PLACES/StGeorgesHundred.html)	
Jacob V. Naudane [sic]	Cantwell's Bridge								X							Last name usually spelled Naudain. Jacob Naudain's occupation is listed as merchant in a deed dated 1838. In 1848, he purchased a lot at Main and 2nd streets in Cantwell's Bridge, and in 1853 he purchased three grain stores in Cantwell's Bridge from Charles Tatman. Estate files of 1867-68 list a property on South Main and West 3rd in Cantwell's Bridge, including a frame dwelling, frame store, and stable. Two frame [grain] storehouses are located on a separate lot adjacent to the creek.	Frame building on South Main Street.	NCCo Deeds Vol. C5/100 (1838); H6/325 (1848); O6/102 (1853); NCCo Probate (1867-68).	
Andrew Neilson	Summit Bridge (?)							\$2,100		X	\$500 and \$700					Possibly the "store house" shown on the Pencader Hundred side of the canal on 1868 Beers map.		Beers 1868	
Lambert D. Nowland								\$1,000											
Kean & Oliver	Cantwell's Bridge		\$4,000	\$4,000															
Henry L. Peckard	St. Georges		X													Peckard owned a lot on the south side of the C&D Canal located "East of Back Street, west of Broad Street in St. Georges. The store was valued at \$1,500 when Peckard died in 1865.		NCCo Probate (1865); Beers 1868	
William Pennington			\$1,325																
Samuel & A. H. Pennington/A. H. Pennington	Middletown			\$1,600	\$4,000	\$3,000	\$2,000	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500				Samuel Pennington bought 5 acres of land with buildings at the northwest corner of Main and Broad in Middletown in 1815. Samuel Pennington's will dated 1823 indicates the plot contained a store, dwelling, carriage makers shop and another shop. He directed that his co-partnership with his nephew Augustine H. Pennington should continue under their agreement. A. H. Pennington left New Castle County to take up residence in Baltimore in 1829. Forty years later, Beers atlas of 1868 shows the store as operated by an S. Pennington, suggesting that the shop remained within the family.	A two-story brick store house (non-extant) adjoining the dwelling house at the NW corner of Broad and Main streets in Middletown.	NCCo Deeds 03/309 (1815); NCCo Orphans Court Case Files (1824-1833); NCCo Probate (1824); Beers 1868.	
Robert B. Pennington & Son								\$1,000 and \$2500	\$2,500										
Alrich R. Pennington								\$1,300	\$2,000	\$1,300									
William Polk	Cantwell's Bridge		X													William Polk was born in 1781 in Sussex County where as a young man he operated a store. In 1809 he married Eliza Tatman, sister of Charles Tatman, of Cantwell's Bridge. He opened a store in the village of St. Georges beginning in 1810, a store in Chesapeake City, Md. in 1815-16, and moved to Cantwell's Bridge in 1817 where he dealt in grain, owned vessels and operated a store and a hotel at 2nd and Main streets. He lived in Cantwell's Bridge until his death in 1852. Also see William Polk & Son, William & Robert Polk, and Cyrus Polk.		Scharf 1888; Reamy and Reamy, Genealogical Abstracts of Delaware, 2007.	
William Polk & Son	Cantwell's Bridge															See William Polk.			
William & Robert Polk	Cantwell's Bridge (?)			\$2,000	\$2,000	\$2,000	\$2,000									See William Polk. William Polk was operating at least two stores during this time period. One store was in Cantwell's Bridge; the location of the other store is unclear. Robert Polk also operated a grist mill on Pigeon Creek in Red Lion Hundred. Robert Polk also paid taxes on a store in Wilmington.		Conrad, 1908.	
Cyrus Polk	Cantwell's Bridge															See William Polk and William Polk & Son. Cyrus Polk (b. 1810) was William Polk's son.		Reamy and Reamy, Genealogical Abstracts of Delaware, 2007.	
John Price	Port Penn			\$100	\$100	\$100	\$100			\$100	\$100	\$100				John Price purchased a lot on the north side of Market Street, the second lot from Stewart Street in 1823, the same year his first store license was issued.		NCCo Deeds Vol. B4/223 (1823)	
Sarah Skillington	Port Penn (?)				X											The store was probably located in Port Penn. Skillington is listed on same census manuscript page of 1830 as John Price and Joseph Cleaver, who both are confirmed as living in Port Penn. Sarah was the widow of Elijah Skillington (d. 1820).		NCCo Probate (1820-21); U.S. Census of Population Schedule (1830)	
James Smallwood																			
Jacob A. Stanart M.D.	Middletown																		
Stanart & Hains	Middletown (?)																		
Tatman and Hayes	Cantwell's Bridge		\$1,500	\$1,500	X											Charles Tatman and Manlove Hayes operated a store in partnership on Third Street between Main and High. The heirs of Manlove Hayes sold their part to Charles Tatman in 1853. Also see Manlove Hayes, Charles Tatman, William C. Thomas, and Thomas & Tatman.		NCCo Deed Vol. O6/19 (1853)	
Charles Tatman	Cantwell's Bridge				\$1,200											Charles Tatman (b. 1792) became a clerk in the store of William Polk, the husband of his eldest sister, in Cantwell's Bridge c. 1809. About 1813, he formed a partnership with Manlove Hayes and operated a store under the firm name of Tatman & Hayes. Tatman and Hayes dissolved their partnership in 1825 and each began operating their own stores. Tatman became a prominent businessman in Cantwell's Bridge with interests in banking, insurance, and purchasing of grain and local agricultural produce, shipping it within his own vessels for sale in Philadelphia. Tatman's house and wood-frame office (c. 1840) are extant and occupy the west side of Third Street between Main and High in Odessa. See also William C. Thomas and Thomas & Tatman.		Scharf 1888	
William C. Thomas	Cantwell's Bridge (?)															William C. Thomas appears to have been a Philadelphia merchant who worked in partnership with Charles Tatman. The sequence of tax payments suggests Thomas paid the tax for 1827-28 for Tatman's store. See Charles Tatman and Thomas & Tatman.			
Thomas & Tatman	Cantwell's Bridge (?)															See William C. Thomas and Charles Tatman.			
James Townsend	Cantwell's Bridge															James Townsend purchased the tract on the north side of Main Street, east of 4th, in 1827. This is his earliest purchase of land and was made at about the same time he took out his first store license. Probate of 1843 includes inventory of household goods but does mention a few store items including over 300 yds. of cotton cloth and a "lot of iron in store" and "writing desk in store."	Store was likely part of the non-extant house as only one building is shown on the Orphans Court plot of 1843.	NCCo Orphans Court (1843); Probate (1843); NCCo Deeds Vol. F4/176 (1827).	
William Williams																			
David Wilson, Jr.	Cantwell's Bridge		\$2,000		\$1,000	\$1,000										David Wilson's store was located next to his house at 202 Main Street in Odessa. The house survives. Wilson's story is told very well in Steven Pulinka's article in <i>Delaware History</i> (1984). Wilson inherited the store from his father, David Sr., who established it in the 1760s. David Jr. followed his father into the mercantile business, which in addition to the store included investments in the real estate and grain markets. In the late 1820s, creditors forced his bankruptcy following a series of poor business decisions that made it impossible for Wilson to raise cash. The contents of his fine household and store were sold in 1828-29 to pay debts. Wilson and his family eventually removed to Indiana for a new start in life. See Appendix X for a transcription of the store inventory of 1829.	1 brick store (according to tax assessments of New Castle Co. 1816-1817)	NCCo Tax Assessments (1816-17); Scharf 1888; Pulinka 1984.	

Table 6.3. Storekeeper Locations in St. Georges Hundred Based on New Castle County Licenses, 1822-1835

Storekeeper Location	No. of Licenses Issued
Middletown	17
Cantwell's Bridge (Odessa)	16
Port Penn	5
Summit Bridge	4
St. Georges Village	2
Boyds Corner	1
Trap (McDonough)	1
Unknown	13

The majority of stores selling foreign goods were located in towns and villages (Table 6.3). Seventeen of the storekeepers were located in Middletown, 16 were located in Cantwell's Bridge (Odessa) and five of the stores were located in Port Penn. Both Cantwell's Bridge and Port Penn were long established population centers, with stores dating to the colonial period and having transportation advantages based on their access to navigable waters. Middletown was the hundred's "up-and-coming" community of the early 19th century growing from a crossroads village of several buildings in 1816 to a town of over 300 population by 1850 (Scharf 1888: 994). The large number of stores choosing to locate to Middletown during the 1820s and early 1830s is an indication of the town's booming status during the second quarter of the 19th century. The concentration of stores in Middletown and the apparent entry of new shopkeepers into the ranks of the town's retailers in the 1820s and 1830s led to the development of a proto-commercial main street.

The aggregate value of foreign goods purchased by St. George's Hundred retailers from 1822 to 1835 as reported in tax returns was \$196,500 (Table 6.4). The 2010 equivalent would be \$4,470,000 using the Consumer Price Index method to calculate the relative value. The dominance of Cantwell's Bridge and Middletown as commercial centers in St. George's Hundred is borne out by the aggregate value data. Cantwell's Bridge accounted for \$82,980 or about 42 percent of the value of foreign goods reported as purchased by retailers in St. George's Hundred from 1822 to 1835. Middletown was a close second with \$66,725 or 34 percent of the value of foreign goods purchased.

Another distinct geographic pattern that emerges from the licenses is the establishment of new stores along the Chesapeake and Delaware Canal, which opened on the northern border of St. George's Hundred in 1829. Store location and value of foreign goods purchased before the opening of the canal and after its opening

were compared (Figures 6.4 and 6.5). The principal finding was that a handful of canal-side stores began appearing on the lists in 1829 or later. Two stores selling foreign goods on the south side of the canal were Andrew Nielson's store at Summit Bridge, which received its first license in 1829, and Henry Peckard's store in South St. George's, which received its first license in 1833. The canal-side stores, however, did not result in a measurable shift in the pattern of retail commerce with Cantwell's Bridge and Middletown retaining a primacy both before and immediately after the opening of the canal. An examination of the store licenses on the north side of the canal not in St. George Hundred would be necessary to more fully analyze the impact of the canal on local commerce.

Rural crossroads stores like Boyd's Store stand out as an anomaly in the geographic pattern identified through analysis of store licenses. The only other crossroads store definitively located in St. George Hundred is the store of John McCunchay[?], which was located at Trap, later known as McDonough, a crossroads to the south of Boyd's Corner near the present-day intersection of Dupont Highway and Bayview Road. There is insufficient data to compare McCunchay's store with Boyd's since the only record for McCunchay is a single license issued in 1832 and no associated tax return. Boyd's is the only identified rural crossroads store in the analysis that has a significant run of licenses and tax returns from 1822 to 1835. It is distinctly possible that other rural crossroads stores existed within St. George's Hundred and are among the stores that could not be located with the available data, but the pattern is nonetheless strongly suggestive that crossroads stores like Boyd's were much less common in St. George's Hundred than were stores in villages and town centers.

The value of foreign goods reported on the tax lists may also serve as a proxy for the volume of trade and the relative size of stores located in St. George's Hundred (Table 6.4). Annual values range from a

Table 6.4. Value of Foreign Goods Purchased as Reported by St. Georges Hundred Retailers on Tax Returns, 1822-1835

Merchant Name	Location	Total Reported Value of Foreign Goods, 1822-1835
Lockwood & Garretson	Middletown	\$25,300
William Polk	Cantwell's Bridge	\$17,500
William S. Boulden	Unknown	\$13,000
Samuel & A. H. Pennington	Middletown	\$12,600
Kean & Oliver	Cantwell's Bridge	\$12,000
Charles Tatman	Cantwell's Bridge	\$8,400
John Ginn	Cantwell's Bridge	\$8,300
William & Robert Polk	Cantwell's Bridge	\$8,000
John Ginn & Company	Middletown	\$7,500
Samuel Biddle	Cantwell's Bridge	\$7,500
Levi Boulden & Son	Unknown	\$6,250
Andrew Neilson	Summit Bridge	\$5,400
Jacob A. Stanart	Middletown	\$5,300
David Wilson, Jr.	Cantwell's Bridge	\$5,000
Richard Lockwood	Middletown	\$5,000
Tatman & Hayes	Cantwell's Bridge	\$4,500
Joseph Cleaver	Port Penn	\$4,400
Manlove Hayes	Cantwell's Bridge	\$4,400
Fields & Whitby	Cantwell's Bridge	\$4,000
John P. Cochran	Middletown	\$3,900
Rebecca Gordon	Unknown	\$3,000
Hudson & Cochran	Middletown	\$2,800
John Boyd	Boyd's Corner	\$2,700
Robert B. Pennington & Son	Unknown	\$2,600
William Hudson	Middletown	\$2,500
John Clement	Unknown	\$2,000
William C. Thomas	Cantwell's Bridge	\$2,000
David Daniel	Port Penn	\$1,850
Diehl & Daniel	Port Penn	\$1,500
Lambert D. Nowland	Unknown	\$1,500
James Townsend	Cantwell's Bridge	\$1,380
William Pennington	Unknown	\$1,325
Andrew Dill	Middletown	\$1,000
John Burnham	Middletown	\$550
John Price	Port Penn	\$500
Henry L. Peckard	South St. Georges	\$400
William & J. McCounaughy	Unknown	\$300
Catharin Naudain	Middletown	\$200
Hannah Lethebury	Middletown	\$75
Sarah Skillington	Port Penn ?	\$70

high of \$8,000 in goods purchased by Lockwood & Garretson of Middletown in 1829 to a low of \$25 purchased by Hannah Lethebury of Middletown in 1831, 1832, and 1833. This wide range of values is suggestive that the hundred had relatively large stores with extensive inventories and capitalization at one end of the spectrum and very small stores with small inventories or specialized product lines with little or no capitalization at the other end of the spectrum. The median value of foreign goods reported by individual stores over the entire study period was \$4,950 with a maximum value of \$25,300 for the Lockwood & Garretson store in Middletown and a minimum value of \$70 for the store of Sarah Skillington in Port Penn. The Lockwood & Garretson store reported by far the greatest value of foreign goods, surpassing its nearest competitor by nearly \$8,000. Boyd's Store ranked in the lower third of stores in St. George's Hundred based on the value of foreign goods purchased from 1822 to 1835.

Women-owned stores accounted for four of the 55 stores on the St. George's lists. A significant pattern is that three of these four stores had the lowest total aggregate value of taxed foreign goods of all the stores in the hundred. This is a strong indication that the foreign goods carried in stores operated by women were differentiated from stores operated by men. Reasons could be lack of access to capital to purchase foreign goods, smaller inventories or specialized product lines such as millinery goods. At least two of the stores were operated by widows.

C. STORE INVENTORIES

1. Store Inventory of Robert Gordon 1821

Orphans Court records yielded one inventory dated 1821 for Robert Gordon's store, which was operated by his widow, Rebecca, from at least 1822 to 1827 according to store licenses. Unfortunately, the inven-

tory and license records do not locate the Gordon store within St. George's Hundred. No deeds corresponding to the store were recorded in the Gordon's names. Rebecca Gordon paid taxes on foreign goods from 1822 to 1826 valued in amounts ranging from \$1,500 in 1822 to \$500 in 1824 to 1826. The foreign goods value is greater than the \$200-400 annual value reported by John Boyd from 1822 to 1831, but it is an exceptional inventory for its detail and may offer points of comparison (See Chapter 7). A transcription of the Gordon inventory is presented in Appendix D.

The inventory lists approximately 340 items that appear to have been located within the Gordon's store at the time Robert Gordon died. Approximately one-third of those items are textiles of a variety of common types from the common (muslin) to the luxurious (silk). The store inventory consists mostly of goods commonly found in households of the period including ceramics, spirits, staple foods, tools and hardware, kitchen utensils, spices, personal items (razors, combs, brushes, etc.), books and paper, and many items used for storage (barrels, boxes, tubs etc.). There is also a surprising amount of ready-made clothing for the time period. The only furniture specifically mentioned are a desk, counter with drawers, and a scale and weights.

The Gordon inventory suggests that Gordon was prosperous, although perhaps not rich, with many fine pieces of furniture. Like Boyd, Robert Gordon also operated a farm, which was growing a variety of grains (corn, rye, oats) and hay, had an apple orchard, and a goodly number of livestock (cows, pigs, ducks and geese) and working draft animals including a yoke of oxen and a mare.

2. Store Inventory of David Wilson, Jr., 1828

The store inventory of David Wilson, Jr. of Cantwell's Bridge is contained within the Wilson Business Papers collection at the Delaware Historic Society in Wilmington. Wilson was a dry-goods merchant, real estate speculator and grain merchant with a mansion house, brick store, outside kitchen, smoke-house, stable, a tenement house and garden on Main Street. He also owned several town lots and granaries in Cantwell's bridge, a farm of 924 acres in Appoquinimink Hundred and a farm of 750 acres in St. George's Hundred. As compared to John Boyd, Wilson was of a higher socio-economic class, as reflected in his two working farms and his status as a leading merchant trading in grain, lumber and farm produce (Pulinka 1984: 53-73).

By the mid-1820s, Wilson was one of the richest businessmen in Cantwell's Bridge, but due to a complicated series of financial transactions and investments, he faced a credit crisis and was unable to raise cash to pay off his creditors. In 1828, they forced him into assigning his property for liquidation to pay his debts. The store inventory records the proceeds from selling the contents of the store on September 1, 1828. For a full account of Wilson's life and the series of events that forced him to sell his property, consult the article *Success and Failure in Cantwell's Bridge, Delaware: David Wilson, Jr.'s Lifestyle, Status, Business, and Assignment, 1828-1829* by Steven M. Pulinka. The inventory lists approximately 1,070 items that were located within the Wilson's store at the time of the sale (Appendix D). There also appear to have been two subsequent sales of a small amount of un-itemized stock. Wilson's inventory is remarkably similar to Gordon's inventory in the scope of its content, although Wilson's store had about three times the stock as Gordon's. The Wilson inventory includes large amounts of cloth and related items such as buttons, ribbons, thread, etc. Wilson also sold

ready-made clothing for men, women and children, from head to toe. Household goods, mostly ceramics and glass, were sold along with a variety of hardware, books, tools, and staple goods such as tea, coffee, rice, sugar and tobacco. Further analysis of the inventory in comparison with the data from Boyd's Corner is presented in Chapter 7.

D. STORE ARCHITECTURE

As an outgrowth of the store licenses analysis, additional research was undertaken into the architectural development of the store building in St. George's Hundred. This work focused on identifying surviving examples from the study period of 1822-1835 and archival information, most notably orphan's court and probate records, in the names of St. George's Hundred storekeepers mentioned in the licensing records.

Four surviving examples of stores in St. George's Hundred were identified, and these are already documented as stores by prior architectural surveys (Table 6.5). Three of the four examples are substantial two-story brick stores with attached dwellings located in town centers. Both the Davis House and Store in Odessa (Plate 6.1) and the Cleaver House and Store in Port Penn (Plate 6.2) illustrate a pattern of Federal-style brick town home construction with an attached store, functionally separating the store from the residential areas of the building. The Lockwood Store in Middletown (Plate 6.3) has been significantly altered and the division of the original space presumably between store and residence is no longer clearly evident. The vernacular, two-story, four-bay, clapboarded frame Tatman Office in Odessa (Plate 6.4) is reported as having been built *circa* 1840 although Charles Tatman purchased this lot in 1825. The building is on the same lot but physically separate from the Tatman House, also reported as built *circa* 1840 (Plate 6.5).



Plate 6.1. The Davis House and Store, Main Street, Odessa. (Photographer: Patrick Harshbarger, November 2010) [HRI Neg.#10014/D1:012].



Plate 6.2. The Cleaver House and Store, Route 9, Port Penn. (Photographer: Patrick Harshbarger, November 2010) [HRI Neg.#10014/D1:017].



Plate 6.3. The Lockwood Store, Southeast corner of Main Street and Broad Street, Middletown. (Photographer: Patrick Harshbarger, November 2010) [HRI Neg.#10014/D1:003].



Plate 6.4. The Tatman Office, Corner of Main Street and Third Street, Odessa. (Photographer: Patrick Harshbarger, November 2010) [HRI Neg.#10014/D1:011].

Table 6.5. Known Surviving Stores in St. Georges Hundred, New Castle County, as Identified from Store Licenses and Tax Lists, 1822-1835.

Store Name	Location	Description
Davis House & Store	Main Street, Odessa	Two-story, 5-bay, Federal-style brick town house and attached store, built <i>circa</i> 1821
Cleaver House & Store (Linden Hall)	Route 9, Port Penn	Two-story, 6-bay, Federal-style brick town house and attached store, built in 1834
Lockwood Store	SE Corner of Broad and Main, Middletown	Two-story, 5-bay, brick store, built <i>circa</i> 1830
Tatman Office	3rd Street between Main and High Streets, Odessa	Two-story, 4-bay, frame office building, built <i>circa</i> 1840. Unclear from available documentation if this building may have also served as a store. Tatman had diverse mercantile interests and property in town, including a wharf and grain storehouses.



Plate 6.5. The Tatman House, Corner of Third Street and High Street, Odessa. (Photographer: Patrick Harshbarger, November 2010) [HRI Neg.#10014/D1:008].

None of the surviving examples is comparable to the post-in-ground construction and architectural evolution identified by archaeology at Boyd's Store.

Information in the archival record yielded no additional data on the architecture of St. George's Hundred stores. A review of deeds and orphan court records yielded two pieces of data. The first was Samuel and A.H. Pennington's store (non-extant) located at the northwest corner of Broad and Main streets in Middletown was a two-story brick store house adjoining the dwelling house (New Castle County Orphans Court Case Files, 1824-1833). The second piece of data was that the Diehl and Daniel Store in Port Penn was a wooden dwelling (Tax Assessments, 1816-17). In general, this line of research did not yield substantial new data about the architecture or patterns of evolution of store architecture.