[Continued from first page.]

or tax valuation complained of be or be not in a just relation or proportion to other valuations in the same assessment district. And all appeals to the principal assessors as aforesaid, shall be made in writing, and shall specify the particular cause, matter or thing respecting which a decision is requested, and shall moreover state the ground or principle of inequality or error complained of; and the principal assessor shall have power to reexamine and equalize the valuations as shall appear just and equitable; but no valuation shall be increased without a previous notice of at least five days to the party interested to appear and object to the same, if he judge proper; which notice shall be given by a note in writing, to be left at the dwelling house of the party by such assessor as the principal assessor shall designate for that purpose.

Sec. 15. *And be it further enacted*, That whenever the quotas or portions of direct tax payable by the states respectively shall be laid and apportioned by law on the counties or state districts, and such county or counties, state district or districts, shall contain more than one assessment district, then, and in that case, the principal assessors shall have power, on examination of the lists rendered by the assistant assessors according to the provisions of this act, to revise adjust and equalize the valuations of lands, lots of ground with their improvements, dwelling houses and slaves, between such assessment districts, by deducting from or adding to either such a rate per centum as shall appear just and equitable.

Sec. 16. *And be it further enacted*, That immediately after hearing appeals, and adjusting and equalizing the valuations according to the provisions of the preceding section, the principal assessors respectively shall make out lists containing the sums payable according to the assessments aforesaid, and according to the provisions of this act, upon every object of taxation within their respective districts, so as to raise upon the county or counties, state district or districts, contained within the collection districts established by this act, for which they are respectively appointed, the quota of the direct tax laid by the United States, which shall have been imposed on such county or counties, state district or districts, by the law laying such direct tax; which lists shall contain the name of each person residing within the collection district liable to pay the direct tax, or of the person residing within the said district and having the care of superintendance of property lying within the said district, which is liable to the payment of said tax, where such person or persons are known, together with the sum payable by each such person or persons aforesaid, on account of the said direct tax as aforesaid. And where there is any property within any collection district, liable to the payment of the direct tax, not owned or occupied by or under the superintendance of any person resident therein, there shall be a separate list of such property specifying the sums payable, and the names of the respective proprietors, where known.

Sec. 17. *And be it further enacted*, That each of the collectors to be appointed as aforesaid, shall, within six days from the day on which the principal assessors shall have received the list from the assistant assessors, be furnished by the principal assessors with one or more of the lists prepared in conformity with the preceding sections by the principal assessor, signed and certified by such assessor. And each collector on receiving a list as aforesaid, shall subscribe three receipts, one of which shall be given on a full and correct copy of such list, which list and receipt shall remain with the principal assessor and be open to the inspection of any person who may apply to inspect the same; and the other two receipts shall be given on aggregate statements of the list aforesaid, exhibiting the gross amount of taxes to be collected in each county or state district contained in the collection district; one of which aggregate statements and receipts shall be transmitted to the Secretary and the other to the Comptroller of the Treasury.

Sec. 18. *And be it further enacted*, That each collector, before receiving any list as aforesaid for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the Comptroller of the Treasury, in at least double the amount of the taxes assessed in the collection district for which he may be appointed: which bond shall be payable to the United States, with condition for the true and faithful discharge of the duties of his office according to law, and particularly for the due collection and payment of all monies assessed upon such district, and said bond shall be transmitted to and deposited in the office of the Comptroller of the treasury.

Sec. 19. *And be it further enacted*, That the taxes so assessed shall be and remain a lien upon all lands and other real estate, and all slaves of the individuals who may be assessed for the same, during two years after the time it shall become due and payable; and the said lien shall extend to each and every part of all tracts or lots of land of dwelling houses, notwithstanding the same may have been divided or alienated in part.

Sec. 20. *And be it further enacted*, That each collector shall be authorised to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, assigning to each such deputy, by that instrument of writing, such portion of his collection district as he may think proper; and also to revoke the powers of any deputy, giving public notice thereof in that portion of the district assigned to such deputy. And each such deputy shall have the like authority in every respect to collect the tax so assessed within the portion of the district assigned to him, which is by this act vested in the collector himself; but each collector shall in every respect be responsible both to the United States and to individuals, as the case may, for all monies collected, and for every act done as deputy collector by any of his deputies whilst acting as such: *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the tax so assessed and payable in his district.

Sec. 21. *And be it further enacted*, That each of the said collectors, or his deputies, shall within ten days after receiving his collection list, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four public places in his collection district, that the said tax has become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within twenty days after such notification; and with respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such district, and there demand the taxes payable by such persons, which application shall be made within sixty days after the receipt of collection lists by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector and his deputies to proceed to collect the said taxes by distress and sale of the goods, chattels or effects of the persons delinquent as aforesaid, with a commission of eight per centum upon the said taxes to and for the use of such collector: *Provided* that it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plough, necessary for the cultivation of improved lands, arms or household furniture, or apparel necessary for a family.

Sec. 22. *And be it further enacted*, That whenever goods, chattels or effects, sufficient to satisfy any tax upon dwelling houses, or lands and their improvements, owned, occupied, or superintended by persons known and residing within the same collection district cannot be found, the collector having first advertised the same for thirty days in a newspaper printed within the collection district, if such there be, and having posted up in at lest ten public places within the same, a notification of the intended sale, thirty days previously thereto, shall proceed to sell at at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. And if the property so advertised for sale, cannot be sold for the amount of the tax due thereon, with the said additional per centum thereto, the collector shall purchase the same in behalf of the United States, for the amount aforesaid. *Provided*, that the owner or superintendant of the property aforesaid, after the same shall have been as aforesaid advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon with an addition of ten per centum on the same, on the payment of which the sale of the said property shall not take place: *Provided also*, That the owners their heirs, executors or administrators, or any person in their behalf, shall have liberty to redeem the lands and other property sold as aforesaid, within two years from the time of sale, upon payment to the collector, for the use of the purchaser, his heirs, or assigns, of the amount paid by such purchaser with interest for the same at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale, until the time of redemption shall have expired; and the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the Treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the said charges.

Sec. 23. *And be it further enacted*, That with respect to property lying within any collection district, not owned, occupied, or superintended by some person residing therein and on which the tax shall not have been paid to the collector within ninety days after the day on which he shall have received the collection lists from the principal assessor, the collector shall transmit lists of the same to one of the collectors within the same state to be designated for that purpose by the Secretary of the Treasury. And the collector who shall have been thus designated by the Secretary of the Treasury, shall transmit receipts for all the lists received as aforesaid, to the collector transmitting the same, and the collectors thus designated in each state by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the state; and the owners of the property on which such taxes may be due, shall be permitted to pay to such collector, the said tax with an addition of ten per centum thereon; *Provided*, such payment is made within one year after the day on which the collector of the district where such property lies, had notified that the tax had become due on the same.

Sec. 24. *And be it further enacted*, That when any tax as aforesaid, shall have remained unpaid for the term of one year as aforesaid, the collector in the state where the property lies, and who shall have been designated by the Secretary of the Treasury as aforesaid, having first advertised the same for sixty days, in at least one newspaper in the state, shall proceed to sell at public sale so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of 20 per centum thereon. If the property advertised for sale, cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same, in behalf of the United States for the amount aforesaid. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the Treasury the surplus, if any, of the aforesaid addition of ten or twenty per cent. as the case may be, after defraying the said charges.

Sec. 25. *And be it further enacted*, That the collectors designated as aforesaid, by the Secretary of the Treasury, shall deposit with the clerks of the district courts of the United States in the respective states, and within which district the property lies, correct lists of the tracts of lands or other real property sold by virtue of this act, for non payment of taxes, together with the names of the owners or presumed owners, of the purchasers of the same at the public sales aforesaid, and of the amount paid by such purchasers for the same. The owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold as aforesaid, within two years from the time of sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs, or assigns, of the amount paid by such purchaser for the said land or other real property, with interest for the same, at the rate of twenty per centum per annum, and of a commission of five per centum on such payment for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchasers the monies thus paid for their use, and they shall give deeds for the lands or property aforesaid, to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years as aforesaid, by the original owners thereof or their legal representatives; and the said clerks shall be entitled to receive from the purchaser the sum of two dollars, for every such deed, to be paid on the delivery thereof to such purchasers; and in all cases where lands may be sold under this act for the payment of taxes belonging to infants, persons of insane mind, married women or persons beyond sea such persons shall have the term of two years after their respective disabilities shall have been removed, or their return into the United States, to redeem lands thus sold, on their paying into the Clerk's office aforesaid the amount paid by the purchaser, together with ten per centum per annum thereon: and on their paying to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises subsequent to his purchase, the value of which improvements to be ascertained by three or more neighboring freeholders to be appointed by the clerk aforesaid, who on actual view of the premises shall assess the value of such improvements on their oaths, and make a return of such valuation to the clerk aforesaid immediately.

Sec. 26. *And be it further enacted*, That the several collectors shall, at the expiration of every month after they shall respectively commence their collections, transmit to the Secretary of the Treasury, a statement of the collections made by them respectively, within the month, and pay over quarterly or sooner, if so required by the said Secretary, the monies by them respectively collected within the said term. And each of the said collectors shall complete the collection of all sums assigned to him for collection as aforesaid; shall pay over the same into the Treasury, and shall render his final account to the Treasury department, within six months from and after the day when he shall have received the collection lists from the principal assessor; *Provided however*, That the period of one year and three months from the said day shall be allowed to the collector designated in each state as aforesaid, by the Secretary of the Treasury with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

Sec. 27. *And be it further enacted*, That each collector shall be charged with the whole amount of taxes by him receipted, whether contained, in the lists delivered to him by the principal assessor or transmitted to him, by other collectors, and he shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by him receipted as aforesaid, and also for the taxes of such persons as may have absconded or become insolvent, subsequent to the date of the assessment, and prior to the day when the tax ought, according to the provisions of this act, to have been collected; provided it shall be proven to the satisfaction of the Comptroller of the Treasury, that due diligence was used by the collector and that no property was left from which the tax could have been recovered—and each collector, designated in each state aforesaid by the Secretary of the Treasury, shall receive credit for the taxes due for all tracts of land, which after being offered for sale by him in the manner aforesaid, shall or may have been purchased by him in behalf of the United States.

Sec. 28. *And be it further enacted*, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the Comptroller of the Treasury, and he is hereby authorised and required, to issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes imposed on the district of such collector, and the sums if any which have been paid; and the said marshal shall himself, or by his deputy, immediately, proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels or any personal effects of the delinquent collector; and for want of goods, chattels or effects aforesaid sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in due course of law; and furthermore notwithstanding the commitment of the collector to prison as aforesaid, or if he abscond, and goods, chattels and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the surety or sureties of the delinquent collectors. And the amount of the sums committed to any collector for collection, as aforesaid, shall and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law; and for want of goods and chattels or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks, in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be prior to the proposed time of sale, may, and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors or their sureties aforesaid, and all monies that may remain of the proceeds of such sale, after satisfying the said warrant of distress and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estates sold as aforesaid.

Sec. 29. *And be it further enacted*, That each and every collector of his deputy, who shall exercise or be guilty of any extortion or oppression, under color of this act, or shall demand other or greater sums than shall be authorised by law, shall be liable to pay a sum not exceeding three hundred dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector & his deputies shall if required give receipts for all sums by them collected and retained in pursuance of this act.

Sec. 30. *And be it further enacted*, That there shall be allowed and paid for the services performed under this act: To each principal assessor, two dollars for every day employed in hearing appeals, and making out lists agreeably to the provisions of this act, and four dollars for every hundred taxable persons contained in the tax list as delivered by him to the collector: to each assistant assessor, one dollar and fifty cents for every day actually employed in collecting lists and making calculations, the number of days necessary for that purpose being certified by the principal assessor and approved by the Comptroller of the Treasury, and three dollars for every hundred taxable persons contained in the tax list as completed and delivered by him to the principal assessor: and the assessors respectively shall be allowed their necessary and reasonable charges for books and stationery used in the execution of their duties.

Sec. 31. *And be it further enacted*, That the allowances made as aforesaid to the assessors, shall be paid at the treasury to the principal assessors respectively; for which purpose, one hundred and fifty thousand dollars, to be paid out of any monies in the treasury not otherwise appropriated, are hereby appropriated.

Sec. 32. *And be it further enacted*, That in cases where no person can be found in any collection district, or assessment district, to serve either as collector, principal assessor, or assistant assessor, respectively, the President of the United States is hereby authorised to appoint one of the deputy postmasters in such districts to serve as collectors or assessors, as the case may be; and it shall be the duty of such deputy postmaster to perform accordingly the duties of such officer.

Sec. 33. *And be it further enacted*, That whenever a direct tax shall be assessed, or internal duties laid, seperate accounts of each shall be kept at the treasury of the United States, of all monies received from the direct tax, and from internal duties, showing upon what articles or subjects of taxation those duties accrued; also, the amount of monies paid to collectors, assessors, assistant assessors, or other officers employed in the collection thereof; distinguishing the amount of monies received from each state, and from what tax or species of duties received; and distinguishing also the amount of monies paid to the officers in each state; which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

H. CLAY, *Speaker of the House of Representatives.*

E. GERRY, *Vice President of the United States, and President of the Senate.*

July 22, 1813.

Approved: JAMES MADISON.

LIST OF LETTERS

Remaining in the Post Office, Centreville, Md. October 1st, 1813.

B.
Henrietta Blunt,
William Benson (2)
Anna M. Beall.
C.
Mary Cain,
James Climer,
Catharine Chaires.
E.
Edward Elbert,
A. Emory & J. Clayland
G.
Elizabeth Grant,
Samuel C. Griffin.
H.
Martha N. Hall,
John W Hackett,
John Hackett, jun.
Jane Hall.
K.
William R Kirby.
L.
Teney Lancaster,
Laurence Larey.
M.
Thomas Meconekin,
Hannah Massey,
Nicholas Meeds,
Thomas Mason,
Priscilla Miller,
Henry N. Martindale.
N
Joseph H. Nicholson, jr.
Robert Narvell,
O.
Omy Pipe,
Capt. William Park,
R.
Stephen Rawlings, for Mary Haddaway,
William S. Richardson.
S.
Asa Smith,
John Stevens, jun.
T.
Stephen Taylor,
Eleanor Tilghman,
Edward Tilghman.
W.
Shadrack Wooders,
Dr. Thomas Wilson,
Pere Wilmer.

october 5——3

NOTICE.

On application to me in writing, as one of the associate judges of the second judicial district of Maryland, by *Thomas Welch*, of Talbot county, in the recess of Talbot county court, praying the benefit of the act of assembly passed at November session eighteen hundred and five, entitled, "An act for the relief of sundry insolvent debtors," and the supplements thereto, a schedule of his property and a list of his creditors, on oath, as far as he can ascertain them, being annexed to his petition; and being satisfied by competent testimony that the said Thomas Welch is in actual confinement for debt only—I do hereby order that the body of the said Thomas Welch be discharged from imprisonment, and that he appear before Talbot county court on the first Saturday of November term next, to answer such interrogatories as may be propounded to him by his creditors, and also to deliver up his property to a trustee for the benefit of his creditors; and I do further order that the said Thomas Welch give notice to his creditors, by causing a copy of this order to be inserted in the Easton Star, once every two weeks, for the space of three months successively, before the said first Saturday in the said November term, before Talbot county court on the first Saturday in November term next, for the purpose of recommending a trustee for their benefit. Given under my hand, this ninth day of July, eighteen hundred and thirteen.

LEMUEL PURNELL.

True copy. Test—

J. LOOCKERMAN, Clk.

july 20—1c2w3m: 820:a3,17,31:s14,28:o12,26

SEVENTY DOLLARS REWARD.

Runaway from the subscriber, on Saturday the 10th inst. a negro man who calls himself *Jacob Hawkins*, of a light complexion; no marks recollected, but one of his foreteeth broken. His clothing cannot be described, as he had several sorts of it, and may probably change them. I will give forty dollars if taken in the county; if out of the county and in the State, fifty dollars; and if out of the State, the above reward, with all reasonable charges if lodged in the jail at Easton, Maryland.

Mary Norris.

Near Easton, oct 19——tf

NOTICE.

Was committed to the gaol of Frederick county, Maryland, on the 23d of September last, as a runaway, a dark mulatto boy, who calls himself *JOSEPH*, supposed to be about 18 years of age, 5 feet 8 or 9 inches high, clothing when committed were so indifferent as to belie description. Has a small scar on his right cheek &c. says he belongs to Benjamin Perry, near Georgetown, in the District of Columbia. The owner is hereby requested to come and release him, otherwise he will be sold for his imprisonment fees as the law directs.

Morris Jones, Sheriff

Frederick county, Maryland.

october 8, (19) 1813——8

TEN DOLLARS REWARD.

Runaway from the subscriber, on the 27th ult. a bright mulatto bound servant called *DANIEL*, about seventeen or eighteen years of age, of a slender form, near five feet high; his hair is long and straight, of a light colour and very fine, no resemblance of a negro's wool; the features of his face regular and fine, except his under lip which is large and drops so as to show his under teeth.—Had on and took with him one pair of nankeen pantaloons, one pair cross-barred do. one red & white vest, one striped coatee, one new pair of shoes, one half worn fur hat, and two half worn muslin shirts, besides a number of other articles, of minor clothing. The above reward will be given if secured in any gaol so that I get him again, and all reasonable charges if brought home.

All masters of vessels and others are forewarned harboring him at their peril.

JAMES WAINWRIGHT.

Easton, Md june 1——m

☞ The Editors of the Wilmington Watchman and Philadelphia Aurora will please to insert the above three times, and send their accounts to this office.

J. W.

NOTICE.

Was committed to the gaol of Frederick county, Maryland, on the 20th day of August last, as a runaway, a negro man who calls himself *Isaac Howard*. He is 5 feet, 3 inches high, well made, supposed to be about 30 years of age, much pitted in the face with the small pox. His clothing when committed, were a striped cotton waistcoat and pantaloons, a homespun tow shirt, a black fur hat, and a pair of old shoes. He has a small scar across his forehead, one on the left eye brow, and a scar on the left side of his under lip, has sore shins. Says he belongs to a Mr. James Ogg, of Baltimore county, Maryland. The owner is hereby requested to come and release him, otherwise he will be sold for his imprisonment fees, as the law directs.

Morris Jones, Sheriff

Frederick county, Md.

september 3, (14) 1813——8

NOTICE.

Was committed to the gaol of Frederick county, Maryland, on the 8th day of September, inst. as a runaway a negro man who calls himself SAM. He is about 25 years of age, stout and well made, 5 feet, 8 and a half inches high, his cloathing when committed were a homespun linsey roundabout, homespun striped waistcoat, an osnaburg shirt, tow linen pantaloons, and a chip hat covered with black velvet has a scar on his right thigh, says it proceeded from the discharge of a gun, says he belongs to Mr. James Rawlings, of Montgomery county, Maryland.—The owner is hereby requested to come and release him otherwise he will be sold for his imprisonment fees as the law directs.

Morris Jones, Sheriff

Frederick county, Maryland.

sept. 24, (oct. 5) 1813——8