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(BY AUTHORITY.)

An Act prescribing the manner of assessing lands in this State for Taxation.

Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the Justices of the Peace appointed to take the lists of taxable property, within the several counties in this State, according to the directions of the act of assembly passed in the year one thousand eight hundred and one, entitled "an act to fix a uniform time for taking the list of taxable property throughout the State" and for enforcing the collection of Taxes, shall after giving due notice thereof according to the directions of the before recited act, require each and every person or persons liable to pay a land tax by lease or otherwise, to list each and every tract of land by him, her or them holden within the county, stating the number of acres of each separate tract, its local situation and its reasonable value including the improvements thereon: and Guardians of Minors, Lunatics and persons non compos mentis shall in like manner list the lands of their Wards and of such Lunatic and person non compos mentis, and each and every person or persons liable and bound to list lands as aforesaid, shall return the said list upon Oath or Affirmation as the case may be, as it respects the number of acres, and shall affix the value to each tract of land including the improvements thereon, contained in said list, not less than the value affixed to the same by the board of principal assessors under the last act of Congress providing for the assessment of lands of the United States; and it shall be the duty of the Justices of the Peace by whom the list of Taxables are taken, to return to the clerk of the court with his list of taxables the abstract of assessment furnished him by the clerk: And in all cases when by reason of improvements made on the said lands since the said assessment was made or by any other cause, the Justice receiving such list shall be of opinion that the said assessment is below the real value of said land with its improvements, he shall appoint two free holders, acquainted with said land, to value said land upon oath, and such persons shall receive a compensation for their services of one dollar each, for every day they may be engaged in valuing said lands to be paid by the owners of lands; Provided the valuation made by such persons shall exceed that returned to the justice by the owner of the land; and in case the valuation shall not exceed that returned by the said owner, the compensation as aforesaid shall be paid by the county, provided, that when a tract of land shall be in two or more counties the person shall be bound to list the same in the county where he or she resides, if he or she resides in either of the counties, and if not then he or she may list the same in either of the said counties: and in case of transmitting a list of taxable property from the county in which the person bound to list it resides, to that in which the property is situate, the oath required to the list may be taken before any magistrate of the county in which the person bound to return the same resides.

II. And be it further enacted, That at the term of the courts of Pleas and Quarter Sessions to which the lists of taxables are returned, the said court not less than seven Justices being present, shall appoint three respectable free holders, as a board of appeal to whom the clerk of said court shall deliver the lists of taxables returned to his office: who before they enter on the duty assigned them by this act, shall take an oath before some Justice of the peace, to discharge said duty to the best of their judgment and ability: said board shall meet at the Court House on the Monday following said court, shall hold their sittings on every day of that week unless the court shall limit their sitting to a less number of days, and shall hear the complaints not only of those who feel aggrieved by the valuation affixed to the lands returned by them for taxation, but also the complaints of any other person who shall represent that Justice has not been done to the State by the reason of the low assessment of the lands of any persons: such board shall have power to administer oaths, may require the oath of the complainant, shall affix such valuation to any lands or Town lots as they believe just as well from their own knowledge of such lands and town lots as from the evidence adduced before them, shall return their valuations to the clerk of the court, and such decision shall be final; said board shall receive a reasonable compensation not less than two dollars per day to be allowed by the court appointing them, and be paid by the County Trustee.

III. Be it further enacted, That the clerks of the respective Courts of Pleas and Quarter Sessions in every county, shall by public advertisements notify the inhabitants of their counties of the term to which the lists of taxables will be returned, and that the board of appeal will meet at the Court House on the Monday following said term, and of the number of days said board will set to hear appeals.

IV. And be it further enacted, That every person appointed a member of the board of appeal and failing to attend and act in such appointment, unless unable to attend, shall forfeit one hundred dollars, to be recovered in any court having jurisdiction thereof, and the vacancy in the board shall be filled by the remaining members.

V. Be it further enacted, That if any person holding lands or any guardian of a Minor, Lunatic, or person non compos mentis shall fail to list the lands which he is bound to list by this act, he or she shall pay a double tax, to be collected by the Sheriff out of his or her property by distress or other mode heretofore used in such cases, and the lands of a Minor, Lunatic or person non compos mentis, shall in no case be liable to be sold for taxes.

VI. Be it further enacted, That the Justices appointed as aforesaid shall make out a fair copy of the list of lands by them taken in alphabetical order, with the number of acres and valuation annexed, and return the same together with the list of other taxable property by them taken, to the Clerk of the County Court at the next succeeding Court which may happen after the time prescribed by law for taking the list of taxable property; and the clerks of the several County Courts, are hereby required, under the same penalties, regulations and restrictions as are already by law enjoined, to return to the Comptroller on or before the first day of September, in each and every succeeding year thereafter, an abstract of such lists shewing the number of acres of land so listed, the valuation thereof and the valuation of town property which shall be contained on said lists.

VII. Be it further enacted, That it shall be the duty of each of the Clerks of the County Courts in this State, who have not already obtained the same, to apply to the principal assessors appointed under the late act of Congress for laying and collecting a direct tax for the district in which his county be situate for a copy of the valuation of lands in said county made by the assessors under the said act, and it shall be the duty of said assessors to furnish such copy, for which he shall be paid a sum not exceeding ten dollars: And the Clerk shall furnish each Justice of the Peace appointed to take the list of taxable property in his county with an abstract of said copy, shewing the assessed value of each tract of land in the district for which the said Justice shall be appointed to take the list of taxable property.

VIII. Be it further enacted, That the Clerks of the several County Courts shall, within thirty days after the board of appeal have finished its session, deliver to the Sheriffs of their respective Counties a fair and accurate copy of the returns made in alphabetical order, and shall annex to the valuation of each person's property, the amount of taxes due thereon, and in case of failure thereof be under the same rules and penalties as are already prescribed by law; and the respective Sheriffs shall proceed, after the first day of April in each and every year, to collect the said taxes and shall account for the same on or before the first day of October, in each and every year, under the same rules, regulations and penalties as are now by law prescribed.

IX. Be it further enacted, That if any person owing lands in any county within this State or any non resident shall fail to return either by himself or agent to the Justice appointed to take the list of taxable property in the district in which the land of such owner or non resident may be situated, a list of his or her land with the number of acres and their valuation in manner herein before prescribed; it shall be the duty of the said Justices to appoint a free holder acquainted with the lands to value the same on oath, within five days and return the valuation to the said Justice: And the said freeholder shall receive a compensation of one dollar for each tract by him valued to be levied and collected by the Sheriff at the time he collects the taxes on said land, if not previously paid by the owner, and under the same rules, regulations and restrictions.

X. Be it further enacted, That where any person shall have failed either by himself, agent, or guardian to list his, her or their lands and the Justice appointed to take the list of taxable property shall have failed to have the same assessed according to the provisions aforesaid, it shall be the duty of the sheriff within the time prescribed for collecting taxes, to summon one freeholder near to or acquainted with the lands, whose duty it shall be within five days after such notification, to value said lands on oath which oath the Sheriff of his lawful deputy is hereby authorized to administer: And it shall be the duty of such freeholder summoned as aforesaid to transmit under his hand a fair transcript of such valuation to the Clerk of the County Court at or before the succeeding County Court and also to deliver to the Sheriff another transcript of the same within ten days after the valuation aforesaid, and that the said freeholder shall receive a compensation for his services as assessor of one dollar for every tract of land by him assessed to be levied and collected by the Sheriff at the time he collects the taxes on said land if not previously paid by the owner; and the Clerk of the County Court shall incorporate the returns made by the freeholders aforesaid with those made by the Justices.

XI. Be it further enacted, That the valuation of lands and their improvements as required by this act, shall be made in dollars and cents; and the lands liable to be sold for taxes shall be sold under the same rules, regulations and restrictions as are by law established; and town property shall be given in and assessed in the same manner as prescribed in this act for other real estates.

XII. Be it further enacted, That any person summoned or appointed by the Justices or Sheriffs, as aforesaid to value lands, who shall refuse or fail to perform the duties required by this act shall forfeit and pay the sum of fifty dollars to be recovered in the name of the County Trustee to the use of the County.

An Act prescribing the mode of surveying and selling the lands lately acquired by Treaty from the Cherokee Indians.

BE it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That as soon as may be convenient, after the passage of this act, the Governor shall appoint two Commissioners whose duty it shall be to superintend and direct the manner in which the said lands shall be surveyed and laid off into sections containing from fifty to three hundred acres of land: That they shall further cause the principal surveyor to note down in each of the said sections the quality of the land contained therein, stating that it is of the first, second or third quality; and in all cases where it can be done with convenience, or the situation of the land will admit of it, such portion of the adjoining mountainous lands shall be included in each section as may be deemed sufficient for buildings, fences, fuel, and other necessary improvements.

II. And be it further enacted, That one principal surveyor of skill and integrity shall also be appointed by the governor, with full power and authority to appoint as many deputy surveyors, chain carriers, and markers, and to employ as many pack-horses as may be thought necessary to complete the said survey in the most speedy and effectual manner; for whose conduct the said principal surveyor shall be responsible. And the principal surveyor shall give bond and security in the sum of ten thousand dollars, payable to the Governor for the time being, for the faithful discharge of the several duties imposed by this act. It shall further be the duty of the said principal surveyor, under the directions of the commissioners aforesaid, to cause each section by him surveyed, to be measured and marked, and the corners to be clearly designated on trees, or otherwise, with the number of each section.

III. And be it further enacted, That each surveyor shall note in his field book, the true situation of all mines, springs, mill seats, and water courses over which the lines he runs shall pass, and those contiguous thereto: That the said field book shall be returned to the commissioners, who shall cause their Principal Surveyor therefrom to make a description of the whole lands surveyed, in three connected plats, one of which, when completed, shall be transmitted to his Excellency the Governor, one to the Secretary's office, and the other lodged and recorded in the clerk's office of the county of Haywood.

IV. And be it further enacted, That it shall be further the duty of said commissioners to ascertain and fix upon some central and eligible spot for the erection of the necessary public buildings, whenever that section of the state may be erected into a separate county, and that four hundred acres surrounding the said site, shall be reserved for the future disposition of the Legislature.

V. And be it further enacted, That no portion of said lands shall be surveyed and laid off into sections, except so much thereof as in the estimation of said commissioners will sell for fifty cents per acre; and that the residue of said lands shall be reserved for the future disposition of the Legislature, and that no part or portion thereof shall be liable to be entered in the entry taker's books for the county of Haywood, or elsewhere, un-

til provision be made by law for the disposal thereof; and entries heretofore made, or grants obtained, or which may hereafter be made otherwise than as provided by this act, be and the same are hereby declared to be utterly void and of none effect.

VI. And be it further enacted, That the Governor on receipt of the plats and drafts heretofore provided for in this act, shall give notice by proclamation in all the Newspapers published in the city of Raleigh, and in such other papers in the adjoining states of South-Carolina, Georgia, Virginia, and Tennessee, of the time and place of sale as he may seem advisable, which in no case shall be less than two months from the date of the notice, that the said lands shall be exposed at public sale to the highest bidder at Waynesville, in the county of Haywood, under the superintendance of the said Commissioners; and the sale shall be kept open for the space of two weeks and no longer.

VII. And be it further enacted, That the said commissioners shall require of each and every purchaser to pay down at the time of sale, one eighth part of the purchase money, and shall take bond and security for the payment of the balance in the following installments, viz: The balance of one fourth at the expiration of twelve months, one other fourth at the expiration of two years, one other fourth at the end of three years, and the remaining fourth at the end of four years; and in no instance shall a grant or grant issue to the purchaser, until the whole of the purchase money be paid in full; and in case of failure to pay the whole when due, and the money cannot be obtained by a judgment on their bond, then and in that case the land shall revert to the state, and be liable again to be sold for the use and benefit of the state.

VIII. And be it further enacted, That if during the time of said sale, any section of land noted to be of the first quality, shall not command in the market the sum of four dollars per acre, the said commissioners shall postpone the sale of such section until further directed by the Legislature; and in like manner lands of the second quality not commanding three dollars, and lands of the third quality, not commanding two dollars, shall be postponed as aforesaid, and report thereof made to the Governor.

IX. And be it further enacted, That the said commissioners shall each receive per day, during the time of their performing the said duties, the sum of five dollars, the principal Surveyor the sum of five dollars, and his assistants each the sum of four dollars: each chain carrier and marker, the sum of two dollars, and each man with a pack horse, two dollars and fifty cents; and each of them bearing their own expenses.

X. And be it further enacted, That the said commissioners shall give to each purchaser a certificate describing the land by him purchased, with a plat of the lot and number of the section conformable to the plan returned to the Secretary's office; upon the production of which and proof of the payment of the purchase money made to the Secretary by the Treasurer's receipt, it shall be the duty of said Secretary, to issue a grant to the purchaser for the said lot of land in the usual and common form.

XI. And be it further enacted, That each commissioner shall give bond and security, payable to the Governor and his successors in office, in the sum of eighty thousand dollars, for the faithful discharge of the several duties imposed on them by this act.

XII. And be it further enacted, That the bonds to be taken by the said commissioners for securing the balance of the purchase money shall be by them lodged with the Treasurer of the state, and they shall take from him duplicate receipts, one of which shall be filed with the comptroller, who shall thereupon raise an account with the obligors.

XIII. And be it further enacted, That the said commissioners shall render an account upon oath, to the Comptroller of all moneys by them received from purchasers on the several days of sale, and pay the amount thereof, into the Treasurer's office, at as early a period as possible after the said sales are over.

XIV. And be it further enacted, That until the said section of country is laid off into a separate and distinct county, it shall be and remain subject to the jurisdiction of the county of Haywood and form a part thereof.

XV. And be it further enacted, That it shall be the duty of the Governor to instruct the said commissioners as to the money or Notes of Banks other than those of this State which shall be received in payment of said land.

XVI. And be it further enacted, That if any purchaser shall be disposed to pay the whole of the purchase money or any particular installment in advance, the Treasurer or the Commissioners are authorized to receive the same, and he shall be allowed a Discount at the rate of eight per Centum per Annum on such advancement.

XVII. And be it further enacted, That the Governor he and he is hereby authorized to draw on the Treasurer for the sum of three thousand dollars to be paid to the commissioners to enable them to commence the said business, and by them to be applied towards paying charges and expenses incident to the performance of the duties enjoined on said commissioners, and for which the said commissioners shall give the state credit on the final settlement of their accounts.

XVIII. Be it enacted by the authority aforesaid, That each and every purchaser of any section, or sections of said land, having obtained a certificate from the commissioners as heretofore provided in this act, his heirs and assigns shall have full power and authority to institute an action of ejectment in the name of the State of North Carolina, against any person or persons, who may be in possession of such section of land, and shall on application refuse to deliver up quiet and peaceable possession thereof. And the certificate of the commissioners to such person shall be evidence of title and right to sustain said action, unless it shall appear to the court before whom such action is tried, that said purchaser has forfeited his right under said purchase as in this act provided. Provided, the said purchaser shall give bond and security for the payment of all costs accruing in said action in case of his failure to recover.

An Act making provision for running the boundary line between this State and the State of Tennessee.

Whereas it is essential to the interest of this State in the disposal of the lands lately acquired by the Treaty from the Indians, and to the continuance of the good understanding now happily subsisting between this State and the State of Tennessee, that the boundary line between the two States should be accurately run, distinctly marked, and permanently established.

Be it therefore enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the Governor shall and he is hereby authorized to appoint three commissioners to meet the commissioners who may be appointed by the State of Tennessee, at such time & place as may be by the said commissioners or by a majority of those representing the respective States, be agreed on, and with them to settle, run,