

As the following act is soon to be carried into effect in this state, we have thought its appearance would be agreeable to our readers.

AN ACT to provide for the Valuation of Lands and Dwelling Houses, and the Enumeration of Slaves, within the United States.

BE it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That for the purpose of making the valuations and enumerations herein after directed, there shall be, and are hereby designated and established, the following divisions, to wit:

The state of North Carolina shall contain seven divisions, as follow: The first division to consist of Edenton district; the second division to consist of Newbern district; the third division to consist of Halifax district; the fourth division to consist of Hillsborough district; the fifth division to consist of Salisbury district; the sixth division to consist of Morgan district; and the seventh division to consist of Wilmington and Fayette districts. [The other divisions are omitted.]

And where any new county shall have been, or hereafter may be formed, within any state, out of any one or more of the counties composing any one of the aforesaid divisions, such new county shall be considered as part of such division; and if such new county shall have been, or hereafter shall be formed out of counties lying in different divisions, then the commissioners to be appointed in pursuance of this act, shall determine to which of such divisions it shall belong.

SECT. 2. And be it further enacted, That the said commissioners shall, before they enter on the discharge of the duties enjoined by this act, take and subscribe, before some competent magistrate, an oath or affirmation, truly, faithfully and impartially, to discharge their trust; in default of taking which oath or affirmation, before entering on the discharge of the duties aforesaid, the party failing shall forfeit and pay two hundred dollars for the use of the United States, to be recovered in any court having competent jurisdiction, with costs of suit.

SECT. 3. And be it further enacted, That there shall be one commissioner appointed for each of said divisions, who shall reside within the same; and if the appointment of said commissioner, or any number of them, shall not be made during the present session of Congress, the President of the United States shall be, and is hereby empowered to make such appointment during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

SECT. 4. And be it further enacted, That the commissioners for each state shall, immediately, or as soon as may be, after their appointment, convene in a general meeting, at such time and place as shall be appointed and directed by the commissioners for each state, first named and qualified, according to this act; and a majority of the commissioners so convened, shall have power to adjourn to such time and place as they shall judge proper; and a majority of the commissioners to be appointed in each state according to this act, when convened according to rules to be adopted at their first meeting, shall, and are hereby declared to be a board competent to transact and discharge any business or duties enjoined by this act.

SECT. 5. And be it further enacted, That the said commissioners, when convened as aforesaid, shall and may appoint a suitable person to be their clerk, who shall hold his office at the pleasure of the said commissioners; whose duty it shall be to record, and preserve all rules, proceedings and documents of the said commissioners, and who shall take an oath or affirmation, diligently and faithfully to discharge his trust; which oath or affirmation, either of the said commissioners is hereby authorized to administer; and in default of taking such oath or affirmation, previous to entering on the duties of the said appointment, or on failure to record diligently and truly, all or any rules or proceedings of the said commissioners, or to furnish transcripts or copies thereof, when directed by the said commissioners, or required by the secretary of the treasury, in writing, such clerk shall be discharged from office, and shall forfeit and pay one hundred dollars, to be recovered for the use of the United States, with costs of suit, in any court having competent jurisdiction.

SECT. 6. And be it further enacted, That it shall be the duty of the said commissioners, to cause to be recorded and noted, the names of such of the said commissioners as shall attend any general meeting, as also the periods of their attendance, respectively; and if any commissioner shall fail to attend such general meeting, and shall not transmit or cause to be transmitted to the said commissioners, at their said meeting, or that next subsequently holden, an excuse for such absence, which shall, by a majority of the commissioners then present, be accepted as satisfactory and reasonable, such commissioner failing as aforesaid, shall, for every day which he may be absent, during such meeting, forfeit and pay ten dollars, to be recovered for the use of the United States, with costs of suit, in any court having competent jurisdiction; or to be deducted from the compensation as hereafter established for the said commissioner; and a transcript from the records of said commissioners, certified by their clerk, by which it shall appear that any commissioner has failed to attend a general meeting, and to transmit, or cause to be transmitted, an excuse, which shall have been accepted as satisfactory and reasonable, as aforesaid, shall and the same is hereby declared to be conclusive and legal evidence that the penalty aforesaid has been incurred.

SECT. 7. And be it further enacted, That the commissioners for each state, convened as aforesaid, shall be, and hereby are authorized and empowered to divide their respective states into a suitable and convenient number of assessment districts, within each of which they shall appoint one respectable freeholder to be principal assessor, and such number of respectable freeholders to be assistant assessors, as they shall judge necessary for carrying this act into effect: Provided, That the secretary of the treasury shall be, and hereby is authorized to reduce the number of assessment districts in any state, or the number of assistant assessors in any district, if either shall appear to him too great; and each assessor, so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe before some competent magistrate, or some commissioner to be appointed by virtue of this act, the following oath or affirmation, to wit: "I A. B. do swear or affirm, that I will, to the best of my knowledge, skill and judgment, diligently and faithfully execute the office and duties of assessor for (naming the assessment district) without favour or partiality, and that I will do equal right and justice in every case in which I shall act as assessor;" and a certificate of such oath or affirmation shall be delivered to the commissioner of the district for which such assessor shall have been appointed; and every assessor, acting in his said office, without having taken the said oath or affirmation, shall forfeit and pay for the use of the United States, one hundred dollars, to be recovered with costs of suit, in any court having competent jurisdiction.

SECT. 8. And be it further enacted, That the commissioner, for each state, convened as aforesaid, shall be, and hereby are authorized and required to establish all such regulations, as to them, or a majority of them, shall appear suitable and necessary, for carrying this act into effect: which regulations shall be binding on each commissioner and assessor, in the performance of the duties enjoined by, or under this act; and also to frame instructions for the said assessors, informing them and each of them, of the duties to be by them respectively performed under this act: Pursuant to which regulations and instructions, the said commissioners shall, jointly or severally, direct and cause the said assessors, and each of them, to enquire after and concerning all lands, dwelling houses and slaves in their respective assessment districts, by reference to any records or documents, and to any lists of assessment taken under the laws of their respective states, and by all other lawful ways and means; and to value and enumerate the said dwelling houses, lands and slaves in the manner following, to wit: Every dwelling house above the value of one hundred dollars, with the out houses thereto appurtenant, and the lot on which such dwelling house and out houses are erected, not exceeding two acres, in any case, shall be valued at the rate such dwelling house, with the lot and appurtenances aforesaid, are worth in money, with a due regard to situation. All lands and town lots, except lots on which dwelling houses above the value of one hundred dollars, with their appurtenances, are erected as aforesaid, shall be valued by the quantity, either in acres, or square feet, as the case may be, at the average rate which each separate and entire tract or lot is worth in money, in a due relation to other lands and lots, and with reference to all advantages, either of soil or situation, and to all buildings and other improvements of whatever kind, except

dwelling houses above the value of one hundred dollars, and the out houses appurtenant thereto. And all slaves, whether negroes, mulattoes or mestizoes, above the age of twelve, and under the age of fifty years, shall be enumerated in the assessment district in which they may, respectively, be kept or employed, at the time of the enumeration, ~~except such as are incapable of labour, or bodily disability, or may be incapable of labour:~~ Provided, That all property, of whatever kind coming within any of the foregoing descriptions, and belonging to the United States, or any state, or permanently exempted from taxation by the laws of the state wherein the same may be situated, or possessed, shall be exempted from the aforesaid valuation and enumeration.

SECT. 9. And be it further enacted, That for the purpose of making the aforesaid valuations and enumerations, the assessors to be appointed in each assessment district, in pursuance of this act, shall be, and hereby are authorized and required to distribute their respective assessment districts, by mutual agreements into such number of divisions as they shall deem convenient, not exceeding the number of assistant assessors appointed for each district; after which they shall, severally proceed without delay, through their respective divisions, and in general through every part of their respective assessment districts, and shall require all persons owning or possessing any dwelling houses, lands or slaves, or having the care or management thereof, to deliver separate written lists, specifying in one list, the dwelling houses; in another, the lands; and in a third, the slaves, owned, possessed, or superintended by them respectively, in each and every assessment district of the state, or of any other state, designating the state, county, parish, township or town, as the case may be, where the property lies; and making separate lists, as aforesaid, for the property in each: And the said lists shall specify in respect to dwelling houses, their situation, their dimensions or area, their number of stories, the number and dimensions of their windows, the materials whereof they are built, whether wood, brick or stone, the number, description and dimensions of the out-houses appurtenant to them, and the names of their owners or occupants: And in respect to lands, the said lists shall specify the quantity of each separate tract or lot; the number, description and dimensions of all wharves and buildings thereon, except dwelling houses above the value of one hundred dollars, and the out houses appurtenant thereto; the name of the owner or occupant; and the quantity of land which such owner or occupant may claim, as entitled to exemption under this act, with the circumstances whereon the claim rests; and in respect to slaves, the said lists shall specify the number above the age of twelve, and under the age of fifty years owned or possessed by, or under the care of each person, with the name of such person.

SECT. 10. And be it further enacted, That if any person, as aforesaid, shall not be prepared to exhibit a written list, when required, and shall consent to disclose the particulars of any and all the lands, dwelling houses and slaves as aforesaid, then and in such case it shall be the duty of the assessor to make such list, which being distinctly read and consented to, shall be received as the list of such person.

SECT. 11. And be it further enacted, That if any person shall deliver or disclose to any assessor, appointed in pursuance of this act, and requiring a list or lists as aforesaid, any false or fraudulent list, with intent to defeat or evade the valuation or enumeration hereby directed to be made, such person so offending, and being thereof convicted before any court having competent jurisdiction, shall be fined in a sum not exceeding five hundred dollars, nor less than one hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration of such person's property, shall in all such cases be made as aforesaid, upon lists, according to the form above described, to be made out by the assessors, respectively; which lists the said assessors are hereby authorized and required to make, according to the best information they can obtain, and for the purpose of making which, they are hereby authorized to enter into and upon all and singular the premises respectively, and from the valuations and enumerations so made, there shall be no appeal.

SECT. 12. And be it further enacted, That the lists aforesaid shall be taken with reference to the first day of October next; and the commissioners aforesaid shall prescribe a time to the assessors of assessment districts, within which time the said lists shall be taken and delivered to the principal assessor, to be named for that purpose, in each assessment district; which time shall not be more than thirty days from the time of receiving their precepts or warrants. And all lists of property, taken with reference to any other assessment district, than that in which the owner or possessor resides, shall be immediately transmitted to the commissioner superintending the district, and from him to the principal assessor of the district within which such property is situated.

SECT. 13. And be it further enacted, That in case any person shall be absent from his place of residence, at the time an assessor shall call to receive the list of such person, it shall be the duty of such assessor to leave at the house or place of residence of such person, a written note or memorandum, requiring him to present to such assessor the list or lists required by this act, within ten days from the date of such note or memorandum.

SECT. 14. And be it further enacted, That if any person, on being required or notified as aforesaid, shall refuse or neglect to give such list or lists as aforesaid, within the time required by this act, it shall be the duty of the assessors for the assessment district, within which such person shall reside, or of some two or more of them, and they, or some two or more of them, are hereby authorized and required, to enter into and upon the lands, dwelling houses and premises of such person so neglecting or refusing, and to make, according to the best information which they can obtain, and on their own view, such list or lists of the lands, dwelling houses and slaves of such person, as are required by this act; which lists, so made and subscribed, by such assessors, shall be taken and reputed as good and sufficient lists of the lands, dwelling houses and slaves of such person, under, and for the purposes of this act: And the person so failing or neglecting, unless in case of sickness, or absence from home, for the whole period from the leaving of such notification, to the expiration of the said ten days, shall, moreover, forfeit and pay the sum of one hundred dollars, to be recovered, with costs of suit, in any court having competent jurisdiction; one moiety to the use of the assessors for the assessment district, in which such person shall reside, and the other moiety to the use of the United States.

SECT. 15. And be it further enacted, That whenever there shall be, in any assessment district, any dwelling houses, lands or slaves, not owned or possessed by any person or persons within such district, and no list of which shall be transmitted to the principal assessor of such district, in the manner provided by this act, it shall be the duty of the assessors for such district or some one or more of them, and they, or some one or more of them, are hereby authorized and required to enter into and upon such dwelling houses, lands and lots, and to make lists of the same respectively, after the form prescribed by this act, and also to make lists of all slaves as aforesaid; which lists, being subscribed by the said assessor, or assessors, shall be taken and reputed as good and sufficient lists of such lands, dwelling houses and slaves, under and for the purposes of this act.

SECT. 16. And be it further enacted, That the assessors, after collecting the said lists of lands, dwelling houses and slaves, shall proceed to value and assess the same, in a just proportion, according to this act, and shall arrange and class the said lands, dwelling houses and slaves, in three general lists; the first of which lists shall exhibit, in alphabetical order, the names of all proprietors and possessors, where known, of lots and tracts of lands in such assessment district, with the quantity and valuation of each lot and tract, and the whole valuation of the lands belonging to, or possessed by any one person; and the second list shall exhibit, in alphabetical order, the names of all proprietors and possessors of dwelling houses above the value of one hundred dollars, with the description and valuation of each dwelling house, and the appurtenances, and the quantity of land valued therewith, according to this act; and the third list shall exhibit, in alphabetical order, the names of all persons owning, possessing, or having the care of any slaves, with the number of slaves, as aforesaid, owned by, or under the care of each person: And the forms of the said lists shall be devised and prescribed by the department of the Treasury. [The remainder in our next.]