

AN ACT

To provide for the valuation of lands and dwelling houses, and the enumeration of slaves within the United States.

[Concluded from our last.]

SECT. 17. *And be it further enacted,* That if any assessor shall fail to perform any duty assigned by this act, within the time prescribed in his precept, warrant, or other legal instructions, not being prevented therefrom by sickness, or other unavoidable accident, every such assessor shall be discharged from office, and shall moreover forfeit and pay two hundred dollars, to be recovered for the use of the United States, in any court having competent jurisdiction, with costs of suit.

SECT. 18. *And be it further enacted,* That immediately after the valuations and enumerations shall have been completed, as aforesaid, the principal assessor in each assessment district, shall by written notifications, to be publicly posted up, in at least four of the most public places in such district, advertise all persons concerned, of the place where the said lists, valuations and enumerations may be seen and examined; and that during fifteen days after the publication of the notifications, as aforesaid, appeals will be received and determined by him, relative to any erroneous or excessive valuations or enumerations by the assessor.

SECT. 19. *And be it further enacted,* That it shall be the duty of the principal assessor, in each assessment district, during fifteen days after the date of publication, to be made as aforesaid, to submit the proceedings of the assessors, and the lists by them received or taken, as aforesaid, to the inspection of any and all persons who shall apply for that purpose: And the said principal assessors are hereby authorized to receive, hear and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors. *Provided always,* That the question to be determined by the principal assessor, on an appeal respecting the valuation of any lands or dwelling houses, shall be, whether the valuation complained of be, or be not, in a just relation or proportion to other valuations in the same assessment district.

SECT. 20. *And be it further enacted,* That 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, by reference to some one or more valuations of lands or dwelling houses in the same assessment district; and in all cases to which reference may be made in any appeal, as aforesaid, the principal assessor shall have power to re-examine 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 of the party, by such assessor as the principal assessor shall designate for the purpose.

SECT. 21. *And be it further enacted,* That immediately after the expiration of the time for receiving, hearing and deciding on appeals, and within such period as shall be prescribed by the commissioners aforesaid, the principal assessor and other assessors of each assessment district, shall make out, subscribe and transmit to the commissioner superintending the district, exact copies, certified under their hands, of all lists respectively taken by them or either of them, as aforesaid, together with three abstracts of their proceedings; one of which abstracts shall exhibit a summary view of the valuations of all lands; and another abstract shall exhibit a summary view of the valuations of all dwelling houses; and a third abstract shall exhibit a summary view of the enumeration of all slaves, as aforesaid, in each district; the forms of which abstracts shall be established and prescribed by the Department of the Treasury.

SECT. 22. *And be it further enacted,* That the commissioners as aforesaid, shall have power, on consideration and examination of the abstracts to be rendered by the assessors, as aforesaid, and of the lists aforesaid, to revise, adjust and vary, the valuations of lands and dwelling houses in any assessment district, by adding thereto, or deducting therefrom, such a rate per centum, as shall appear to be just and equitable: *Provided,* that the relative valuations of the different lots or tracts of land or dwelling houses, in the same assessment district, shall not be changed or affected: *Provided nevertheless,* That if manifest error or imperfection shall appear in any of the said abstracts, the commissioners shall and may require of the assessors, that the said abstracts be explained and corrected, and shall and may remove from office, any and all of the said assessors, and otherwise proceed against them according to this act; and if necessary, in the opinion of a majority of the commissioners, convened in a general meeting, a new valuation may be directed; and after such valuations shall have been completed and confirmed in the manner prescribed by this act, the said commissioners shall cause the aforesaid abstracts and lists to be transmitted to the secretary of the treasury; in default of which, they shall severally forfeit and pay, for the use of the United States, two hundred dollars, to be recovered with costs of suit, in any court having competent jurisdiction.

SECT. 23. *And be it further enacted,* That the said commissioners as aforesaid, shall and may direct the principal assessors of each assessment district, to register and record the lists, valuations and enumerations made by the assessors, as aforesaid; and to add to, or deduct from the valuations of the lands and dwelling houses of each individual, such a rate per centum, as shall be determined by the commissioners, as aforesaid.

SECT. 24. *And be it further enacted,* That after the valuations, enumerations, and records thereof, shall have been completed according to this act, it shall be lawful for the supervisors of districts comprehending but one survey of inspection, and the inspectors of surveys in districts comprehending more than one survey of inspection, with the concurrence of the supervisors of such districts, to depute one skillful and fit person, in each assessment district, to be surveyor of the revenue; and every surveyor of the revenue, so appointed, shall give bond with surety, in a sum not less than five hundred, nor more than two thousand dollars, for the diligent and faithful execution of his office, and shall take and subscribe an oath or affirmation, truly, faithfully and impartially to discharge the duties enjoined by this act; and a certificate of the said oath or affirmation, with the said bond, shall be transmitted to, and lodged in the office of the supervisor of the district.

SECT. 25. *And be it further enacted,* That it shall be the duty of the surveyors of the revenue to receive and safely preserve the records of the lists, valuations and enumerations herein before mentioned: And the said surveyors shall keep true and exact accounts of the valuation of lands and dwelling houses, belonging to each and every individual, distinguishing each tract, lot and dwelling house. And whenever any lands or dwelling houses, included in the said valuation, shall be alienated, or in any way transferred, it shall be the duty of the surveyor of the revenue for the district, if a dwelling house, or an entire tract or lot has been alienated, to charge the amount of the valuation thereon, to an account with the purchaser, and to credit the account of the person disposing of the same; and whenever a tract of land, lot, or dwelling house, shall be divided by sale or partition, the said surveyor shall by entry and view of the said land or dwelling house, or by other lawful ways and means, inform himself of the relative value of the different parts of the original tract or lot, or dwelling house so divided, and shall apportion the value of the entire tract or lot, or dwelling house, as shall be just and equitable; and shall enter and record the same, in manner aforesaid. And whenever, and so often as a new dwelling house shall be erected and inhabited, after the first day of October next, or any dwelling houses or lands, which at the time of making the said valuation, shall be exempted from taxation by the laws of the state where the same shall be situated, shall cease to be so exempted, the said surveyors shall and may, in their respective districts, proceed to value and assess the same, in like manner, and on the principles herein before prescribed, in respect to valuations of dwelling houses and lands, and

shall add the same to the valuations to be made by assessors as aforesaid. And whenever, and so often as any dwelling house shall be destroyed or damaged, by fire, or other accident, it shall be lawful for the surveyors to cancel the valuation thereon, if such house be wholly destroyed; or if such house be merely damaged or impaired, to reduce the valuation thereon, to such sum as shall be just and equitable: *Provided,* That no change of the valuation of any dwelling house shall be valid, until the same shall have been approved by the inspector of the survey, or the supervisor of the district, if comprehending but one survey of inspection.

SECT. 26. *And be it further enacted,* That it shall be the duty of the surveyors of the revenue, whenever they shall receive precepts or warrants for that purpose, from the inspectors of surveys, or the supervisors of districts comprehending but one survey of inspection, to enumerate any and all slaves in their respective districts above the age of twelve and under the age of fifty years, except such as from fixed infirmity, or bodily disability, may be incapable of labor, as aforesaid, and to report the number thereof, as also the number of houses, with the valuations thereof, respectively, and the valuation of any and all lands, and also to compute and state the taxes which may be due and payable by each and every individual; and to deliver true and correct lists thereof, to the persons who may be appointed to receive the same.

SECT. 27. *And be it further enacted,* That the said surveyors of the revenue shall at all times, submit the inspection of their books and records, to the supervisors and inspectors of the internal revenues of the United States, or to any person authorized and deputed by the Secretary of the Treasury, for that purpose; and shall moreover, grant and certify copies or transcripts therefrom, to any persons who shall apply for the same, and who shall previously tender or pay the fees hereafter allowed and established therefor.

SECT. 28. *And be it further enacted,* That the following compensations shall be allowed to the commissioners, clerks and assessors aforesaid, for services to be performed under this act.

To each commissioner, one hundred and fifty dollars, in addition to an allowance of three dollars per diem, for each and every day, in going to, attending at, and returning from any general meeting of the said commissioners, or in visiting the several assessment districts, in pursuance of any resolution of the said commissioners.

To each clerk of the commissioners, a compensation for the time they may be employed, not exceeding the rate of five hundred dollars per annum.

To each assessor, other than principal assessors, one dollar and fifty cents per diem, for every day employed in collecting lists; and also one dollar per diem for every day employed in arranging the said lists, and making the valuations and enumerations.

To each principal assessor, one dollar and fifty cents for every day employed in receiving, arranging lists, and hearing appeals, and in recording the lists, valuations and enumerations aforesaid, and corresponding with commissioners; and in addition to the said allowances and compensations, the said commissioners and assessors shall be allowed their necessary and reasonable charges for books and stationery; and the accounts of the assessors shall be certified by, and presented to the commissioners, in the name of the principal assessor of each assessment district, who shall be responsible to the other assessors. And the accounts of the assessors and commissioners in each state, shall be presented at the treasury, for adjustment, in the name of some one of the commissioners, to be designated for that purpose, by the other commissioners, who shall distribute the sums payable to the principal assessors, aforesaid: *Provided,* That no allowance shall be made to the assessors, other than for the expense of books and stationery, until it shall be ascertained and certified to the satisfaction of the commissioners, that the services directed by this act, have been performed. And all letters or packages to or from any commissioner, appointed under this act, shall, within the limits of the state for which such commissioner is appointed be conveyed by post, free of postage.

SECT. 29. *And be it further enacted,* That the surveyors of the revenue shall be allowed the following compensations, for services to be performed under this act: For recording each and every transfer of the valuation of every entire tract of land, or dwelling house, twelve and an half cents: For apportioning each and every valuation of a tract of land, lot or dwelling house, and recording the same, in consequence of any division or partition thereof, fifty cents for every division of the original tract, lot or dwelling-house: For viewing each and every dwelling-house, in consequence of an application for the reduction of a valuation, and for recording the proceedings thereon, one dollar: For every official certificate, except such as may be required by the treasury department, or the supervisors, inspectors or collectors of the revenue, twenty-five cents. And the compensations aforesaid shall be paid by the party or parties, applying for such reduction, record, exoneration, or apportionment.

SECT. 30. *And be it further enacted,* That for the purpose of defraying the expenses incident to the valuations and enumerations directed by this act, there be appropriated the sum of one hundred and fifty thousand dollars, to be paid out of any monies in the Treasury of the United States, not otherwise appropriated.

JONATHAN DAYTON,
Speaker of the House of Representatives.
THEODORE SEDGWICK,
President of the Senate, pro tempore.

APPROVED—July 9th, 1798.

JOHN ADAMS,

President of the United States.

Pursuant to act of Assembly,

WILL BE SOLD,

ON the 16th day of March next, on the premises, that valuable tract of land, in Lenoir county, known by the appellation of TOWER HILL, containing seven hundred acres. The terms of sale will be, one third of the purchase money to be paid at the end of one year from the day of sale, and the remaining two thirds at the end of two years. Bonds with sufficient security will be required, made payable to the governor, or his successor in office; and the governor will make a title to the purchaser in fee simple.

WILL. WHITE, Com'r.

January 12,

JUST PUBLISHED
And for sale at this Office,
THE NORTH-CAROLINA
ALMANACK,

For the year of our Lord, 1799:
And of AMERICAN INDEPENDENCE, 23-24.
Being the 3d after Leap Year.
Calculated for the Meridian of NEWBURN,
35 Deg. 4 Min. North Lat. 2 Deg. 16
Min. Long. West from Philadelphia.
November 26.

Oak Bark.

WANTED a quantity of oak bark, for which the following prices will be paid on delivery at any wharf in Newbern, viz.
Red oak bark, 3 dollars per cord.
White and Spanish oak do. 4 dollars per do.

LOTT BATTLE.

February 9.

This day is published
And for sale at the Printing-Office,

A
COMPLETE
SYSTEM

FARRIERY,

By the dozen or single copy.
September 1.

CASH

Will be given for clean linen and cotton
RAGS,
At the Printing-Office, or at Mr. Edward
Keen's shop.