

THE BOARD OF COMMISSIONERS OF THIS STATE,

FOR carrying into effect an act of Congress to provide for the valuation of lands and dwelling houses, and the enumeration of slaves, deem it advisable, as the assessors will shortly commence their duties, to publish the following forms of lists for the information of the citizens of the said state, in order that they may have their lists ready prepared to deliver to the assessors, which will greatly facilitate the business.

The first list to consist of every dwelling house, with the out-houses thereto appurtenant, and the lot of land on which they stand, not exceeding two acres in any case, which list must specify in respect to dwelling houses, their situations, dimensions or area, their number of stories, their number and dimensions of the windows, of what built, whether wood, brick or stone. By out-houses appurtenant are to be understood, kitchen, wash-house, wood-house, meat-house, dairy, coach or carriage-house, brew-house, and bake-house, if for family use, and generally all buildings connected with the economy of house-keeping only, and not for the purpose of carrying on any professional business, trade or mechanic art, or to promote husbandry, and consequently to bring in revenue to the occupant; unless buildings of the latter description should be so situated on lots that they cannot be separated from the dwelling house, without injuring the value, in which case, as they are not to escape valuation, they must go with the dwelling house; and though the lot to be valued with the dwelling house and appurtenances, must in no case exceed two acres, yet it need not contain more than the ground on which the dwelling house and appurtenant buildings are actually erected, and what may be convenient for the occupancy of the same; and notwithstanding a part of a dwelling house may be used for a store, shop or manufactory, yet the primary object of the building is to be regarded, and the building valued entire as a dwelling-house.

In the second list are to be comprised all lands and town lots, (except lots on which dwelling houses, &c. are erected) all wharves, stores, ware-houses, shops, offices, distilleries, breweries, and bakeries, if carried on as an occupation; also mills, forges, furnaces, or other iron works, and generally all such buildings as are used for the purpose of carrying on any professional business, trade or mechanic art, or to promote husbandry; and consequently all barns, stables, &c. on farms, are to be estimated as belonging to this class: also unfinished buildings, though intended for dwelling houses, are to be valued in the situation they were in on the first day of October last.

In the third list there can be no difficulty, as it comprehends all slaves above the age of twelve, and under the age of fifty years.

It is provided by the before recited act, that no part of said tax shall be assessed upon such lands, dwelling houses, or slaves, as at the time of passing the law, were especially exempted from taxation by the laws of this state.

And in order that the citizens may be particular in making out their lists, it may not be amiss to observe to them, that the 11th section of the before recited act says, that if any person shall deliver or disclose to any assessor, any false or fraudulent list, with intent to evade the valuation or enumeration hereby intended 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.

The law further says, that if any person after being required or notified by an assessor, to give in his, her or their lists, and refusing and neglecting so to do, within ten days after such notification, shall forfeit and pay one hundred dollars, with cost of suit.

In these lists you must designate the state, county, parish or town, as the case may be, where the property lies, making separate lists aforesaid, of the property in each assessment district, if known, but if that is not known to the party making the list or return, as accurate an account of the place where the property lies, as in his, her, or their power, must be exhibited. In the lists aforesaid, reference must be had to the first day of October last.

FORMS.

		REMARKS.
Name of Occupant or Owner.	Name of Owner.	Situation, dimensions or area, number of stories, number and dimensions of windows, and of what materials built, both of dwelling houses and out-houses appurtenant, quantity of land to be valued therewith; also the circumstances, if any, from which exemption may be claimed.

		REMARKS.
Name of Occupant or Owner.	Name of Owner.	The number of tracts, or lots of land, with the quantity of each tract or lot, their situation and description, also the buildings and wharves, that are to be valued therewith, describing the same; also the circumstances, if any, from which an exemption is claimed.

		REMARKS.
Name of Assessor.	Name of Owner.	Containing the number of all slaves between the ages of twelve and fifty years, also the circumstances, if any, from which an exemption may be claimed.

February 16.

FROM the badness of the day, and the industry of malicious persons, I was disappointed in making sale of the following lands, agreeable to my advertisement of the 13th December last. Those who wish to purchase valuable lands in this part of the country, are informed that they will be disposed of at public sale on the twenty fifth of February next, at Turkey-Point, viz.

Turkey-Point, containing six hundred and forty acres; between 3 and 400 of which is a rich Hammock as any in the state—has about 50 acres of swamp and marsh to it, which will answer the culture of Rice—is well stocked with timber, has an excellent mill stream thereon, situated open to the sound four miles from New River, and in the centre of a very good range.

ALSO, That tract on New-River called Routes Hammock, of four hundred acres; three hundred of which is excellent Corn land—it has thirty acres of Rice land under dains and ditches—its situation open to the sea, and is an excellent range for hogs.

ALSO, The greater part of New-River Island, which contains three acres—a most extraordinary garden spot, and the finest place for sein fishing or any on the coast. The conditions will be one third prompt payment, and three years credit for the remaining two thirds.

Any person really inclined to purchase, is requested to come a day or two before the sale, and view the lands. Those gentlemen who wish to become purchasers, I beg will not suffer themselves to be influenced by the arguments of any persons, however accidental their discourse may seem to be.

JESSE CLEGG.  
Wilmington, January 22.

FOR SALE, SIX likely Negroes, forty head of Cattle, four yoke of oxen, several hories, and a flock of sheep. Any person wishing to purchase any of the above property, may know the prices by applying to William Henry, Esq. as the property is on his plantation and will be delivered by James Blanks, who is authorized to execute Bills of sale and receive the purchase money for the above property.

JOHN BLANKS,  
Who has for sale, forty head of Cattle on Bice's Creek, which he will sell cheap for cash.

PAYMENT to all 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,

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 OF

FARRIERY,

By the dozen or single copy.  
September 1.

PETER FABRE, Jun. politely requests those Ladies and Gentlemen who have borrowed BOOKS from him, to return them immediately

MARSHAL'S SALES. BY virtue of sundry writs of Venditti. Boni exponas to me directed, will be exposed to sale, at auction, at the court-houses in Craven and Hyde counties, for gold or silver coin, the following property, to satisfy two judgments obtained by John Jones against Aboer Neale and John Gray Blount, viz:

At the Court House in Newbern, on Monday, the 25th of February, About 800 acres of land, whereon A. Neale lives, including both plantations and ranyard. One hundred and sixty two and a half acres of land on Pocolen point. One hundred acres do. on Coates's creek. Sixteen acres and two thirds do. on Treat near town. Six hundred and forty acres do. on head of Adams's creek. Seventy five acres do. on Turnagain bay. One hundred acres do. on Coates's creek, and half a patent on Point Marsh and Piney Island, quantity unknown. Also (sex negroes, men, women and children.

And on the Monday following, being the 4th day of March, at the Court House in Hyde,

Five hundred and seventy acres of land on the head of Wifoken creek. One hundred and fifty acres do. on the north side of the Lake. One hundred and twenty three acres do. joining Cason Gibb's land.

JOHN S. WEST, Marshal.  
January 12.

NOTICE.

WHEREAS the Directors of the CLUBB, JOY & HARLOW'S CREEK CANAL COMPANY, have made an order, that a further payment of One thousand three hundred and thirty three and one third dollars, be paid to the Undertaker; the subscribers to the said Canal are hereby called upon to pay up their fourth payment of sixteen and two thirds of a dollar on each share, and the delinquents on the second and third payments, are likewise called upon to pay up their arrears.

JOHN DEVEREUX, Treasurer.  
February 9.

Just Imported, And for sale, at the North-west corner store of Craven and Front street,

FOR ready money, by Frederick Divoux & Co. a small assortment of Dry Goods, a general assortment of groceries, ship chandlery and drugs:—Among which are fresh imported Hysion and Touchong teas, loaf sugar, and best cask raisins; Sherry, Malaga and Teneriffe wines, cyder, spirits, Cogniac brandy, Holland gin, &c.

February 9.

NOTICE.

ALL persons indebted to the subscriber, are requested to call, settle their accounts, and make payment, on or before the first day of May next, as further indulgence must, now cannot be reasonably expected.

EDWARD KEAN.  
Feb. 15.

JUST PUBLISHED  
And for sale at this Office,

THE NORTH-CAROLINA ALMANACK,

For the year of our Lord, 1799: And of AMERICAN INDEPENDENCE, 23-74. Being the 3d after Leap Year. Calculated for the Meridian of NEWBERN, 35 Deg. 4 Min. North Lat. 2 Deg. 16 Min. Long. West from Philadelphia. November 26.

CASH

Will be given for clean linen and cotton

RAGS,

At the Printing-Office, or at Mr. Edward Kean's store.

The Newbern races will be run on the second Thursdays in March and October, 1799.

CASH

Given for SNAKE-ROOT, at the Printing-Office.