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TERMS.

THE CAROLINA CENTINEL IS PUBLISHED

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BY AUTHORITY.

AN ACT supplementary to the several acts relative to direct taxes and internal duties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury shall be, and he is hereby authorised to cause any omissions or defects in the assessment of the direct tax, laid in the years one thousand eight hundred and sixteen, in the fifth collection district of Virginia, to be supplied or corrected by the principal assessor for the said district, in such manner as the said Secretary shall see fit: *Provided*, That the said corrections be made, as nearly as may be, under existing circumstances, in conformity with the principles applicable to other collection districts, and that the same, so far as they regard the tax laid in the year one thousand eight hundred & fifteen, shall have reference to the day prescribed by the act of January ninth, one thousand eight hundred and fifteen, and so far as they regard the tax laid in the year one thousand eight hundred and sixteen, shall have reference to the first day of June, one thousand eight hundred sixteen: *And provided*, That previous to making such corrections the said principal assessor shall attend at the court house of each county within his district, for at least three days, for the purpose of hearing appeals, of which attendance he shall give thirty days' notice, either by hand bills posted up, or in a newspaper printed in each county. The time at which the taxes, for the said years, shall become due, shall be that on which the tax lists shall be delivered to and received for by the collector. And to defray the expenses of making said corrections, there is hereby appropriated a sum not exceeding five thousand dollars, to be paid out of any monies not otherwise appropriated.

Sec. 2. *And be it further enacted*, That the Secretary of the Treasury be authorized, in case, in his opinion, the public interest require it, to pay for the publications of the collectors of the direct tax, prescribed by the twenty-eighth and twenty-ninth sections of the act of January ninth, one thousand eight hundred and fifteen, a price that shall not exceed that usually paid by individuals for publications made by their order.

Sec. 3. *And be it further enacted*, That in cases of the sale of property for direct taxes, laid in the years one thousand eight hundred and thirteen, one thousand eight hundred and fifteen, and one thousand eight hundred and sixteen, belonging to infants, persons of insane mind, married women, or persons beyond sea, its redemption shall be effected at any time within two years after the removal of such disability, or the return to the United States, on paying to the collector of the district, or other officer of the United States on whom his duties may be devolved, as the case may be, the amount paid by the purchaser, together with ten per centum per annum thereon, and on paying to the purchaser of the land 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 neighbouring freeholders to be appointed by the clerk of the district

court, who, on actual view of the premises, shall assess the value of such improvements on their oath, and make a return of such valuation to the clerk aforesaid immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by, and received from, the parties, like costs of suits, as the judge of the district court shall, in that respect tax and allow.

Sec. 4. *And be it further enacted*, That the time allowed for the redemption of lands which have been or may be sold for the payment of taxes, under the act passed the second day of August, one thousand eight hundred thirteen, entitled "An Act to lay and collect a direct tax within the United States," and purchased on behalf of the U. States," be extended three years beyond the time heretofore allowed: *Provided*, That such extension of time shall not be beyond the first of June, one thousand eight hundred and twenty, & that on such redemption interest be paid, at the rate of twenty per centum chargeable thereon; and the right to redeem shall enure as well to persons holding an equitable or reversionary interest in lands so purchased on behalf of the United States, as to the original owners thereof.

Sec. 5. *And be it further enacted*, That the President of the United States be authorised, whenever he shall consider it expedient, to abolish all the existing offices of collectors of the direct tax and internal duties, in any state or territory, whereupon the duties remaining to be performed, shall be devolved upon such officer of the United States, within such state or territory, as the President may designate. And whenever, in virtue of this authority, or that conferred by the act of December twenty-third, one thousand eight hundred and seventeen, entitled "An act to abolish the internal duties," the office of any collector shall be abolished, or its duties transferred to any other collector, or officer of the United States, it shall be the duty of such collector or officer, to make deeds for land sold for direct taxes, in the same manner and for the same fees as are provided by law in cases where no such transfer of duties has taken place. And such collector or officer shall give bond for the performance of his duties, in such sum as the Secretary of the Treasury shall prescribe, and shall receive like compensation with that allowed to the present collectors of direct tax and internal duties. In all cases previous to the making a deed, there shall be delivered to, & filed by the collector, or other officer authorised to make the same, the receipt for the purchase money paid for the real property sold for any tax. At the expiration of three months after the time allowed for the redemption of property sold for taxes, the collectors or other officers aforesaid, in each state, except the designated collectors, shall make out and lodge with the clerk of the district court distinct statements of the property then undeemed, sold to individuals, and of the like property purchased in behalf of the United States; which statements shall designate the names of the persons taxed, where resident, the amount of the tax and additions, the description, situation, and quantity of the property sold for taxes, the name of the owner or presumed owner, when sold, the name of the purchaser, and the said collectors or other officers, shall likewise pay over to the said clerk, the monies received for the purchasers and in their hands, for which statements & monies the clerk shall give them a receipt: The said clerk shall thenceforth have exclusive authority to grant deeds, and to perform all the other duties previously performed by the collector, or other officer aforesaid, in regard to the direct tax: *Provided*, That one half of the compensation made therefor be for the use of the clerk, and the other half for that of the collector, any law to the contrary notwithstanding. And

the same course shall be pursued, in regard to the respective designated collectors, whenever their offices shall be abolished by the President of the United States, in which case the right of redemption that may still remain shall be effected through the said clerks. The clerks of the district courts shall on the first of January, in each year, render to the Secretary of the Treasury distinct statements of their proceedings, in such form as shall be prescribed by him, and shall pay over the monies received by them for the use of the United States.

Sec. 6. *And be it further enacted*, That an abatement from the amounts of the bonds given for internal duties, at the rate of eight per centum per annum shall be made on the payment thereof, previous to their becoming due.

Sec. 7. *And be it further enacted*, That in all cases in which deeds for property sold for the direct tax imposed in the year one thousand seven hundred and ninety eight, shall not have been made, or in which defective deeds have been made, deeds may and shall be granted therefor by the marshals of the respective districts in which the property is situate within two years from the passage of this act, where the right of redemption has expired, & in other cases within two years after the said right may expire, on the terms, and subject to the conditions fixed by law: *Provided*, That where new deeds may be made, the same shall only be granted on the delivery of the defective deed to the marshal, who shall cancel the same as soon as the new deed is made, which shall after reciting at length the defective deed, declare the property to be conveyed to the original grantee, heirs or representatives, subject to any right or claim thereto that may have accrued subsequent to the date of the defective deed; & said marshal shall receive two dollars for preparing and executing each deed.

Sec. 8. *And be it further enacted*, That in any suit or action which shall be hereafter instituted by the United States, against any corporate body, for the recovery of money upon any bill, note, or other security it shall be lawful to summon, as garnishees, the debtors of such corporation; and it shall be the duty of any person, so summoned, to appear in open court, and depose, in writing, to the amount which he or she was indebted to the said corporation, at the time of making such deposition; and it shall be lawful to enter up judgment in favor of the United States, for the sum admitted by such garnishee to be due to the said corporation, in the same manner as if it had been due and owing to the United States: *Provided*, That no judgment shall have been rendered against any garnishee, until after judgment shall have been rendered against the corporation defendant to the said action, nor until the sum in which the said garnishee may stand indebted be actually due.

Sec. 9. *And be it further enacted*, That where any person summoned as garnishee, shall depose in open court that he or she is not indebted to such corporation, nor was not, at the time of the service of the summons, it shall be lawful for the United States to tender an issue upon such demand, and if, upon the trial of such issue, a verdict shall be rendered against such garnishee, judgment shall be entered in favor of the United States, pursuant to such verdict, with costs of suit.

Sec. 10. *And be it further enacted*, That if any person, summoned as garnishee, under the provisions of this act, shall fail to appear at the term of the court to which he has been summoned, he shall be subject to attachment for contempt of court.

Sec. 11. *And be it further enacted*, That so much of an act passed the thirtieth of April, one thousand eight hundred and sixteen, entitled "An act to allow drawback of duties on spirits distilled and sugar refined within the United States and

for other purposes," as allows a drawback of four cents upon every gallon of spirits distilled from molasses, and a drawback of four cents per pound upon refined sugar exported from the United States, together with all the regulations and provisions of the said act upon the subject of said drawbacks, shall be deemed, construed, and taken to be and remain in full force and virtue, any act or acts to the contrary notwithstanding.

H. CLAY.

Speaker of the House of Representatives,

JOHN GAILLARD.

President of the Senate pro tempore.

April 20, 1818—Approved,

JAMES MONROE.

BY THE PRESIDENT OF THE U STATES.

WHEREAS, by an act of Congress, passed on the 26th of March 1804, entitled, "An Act making provision for the disposal of the public lands in the Indiana Territory, and for other purposes," and an Act passed the 3d of March 1805, entitled, "An Act supplementary to the act, entitled, an act making provision for the disposal of the public lands in the Indiana Territory," and an act passed on the 25th of April 1808, entitled, "An Act supplemental to an act regulating the grants of lands in the Territory of Michigan," the President of the United States is authorized to cause the lands in the land district of Detroit to be offered for sale when surveyed; and whereas a part of the said lands have been surveyed:

Therefore I, JAMES MONROE President of the United States, in conformity with the said acts, do hereby declare & make known, that public sales for the disposal (agreeably to law) of the said lands, shall be held at Detroit, in Michigan Territory, viz:

On the first Monday in July next, for the lands contained in ranges 9, 10, 11, 12, and 13, south of the base line; and on the first Monday of September next for the lands contained in ranges 13, 14, 15, 16, and 17, north of the base line; and on the first Monday in November next, for the lands contained in ranges 9, 10, 11, and 12, north of the base line, excepting such lands as are, or may be reserved in said district, by law, for the support of Schools, and for other purposes. The sales shall continue open for two weeks and no longer, and shall commence with the first section of the lowest number of townships and ranges, and proceed in regular numerical order.

Given under my hand at the City of Washington, the thirty-first day of March, one thousand eight hundred and eighteen.

JAMES MONROE.

By the President,

JOSIAH MEIGS,

Commissioner of the General Land Office.

* * * Printers of newspapers, who are authorized to publish the laws of the United States, will insert the above once a week till October next and send their bills to the General Land Office for payment.

NOTICE.

It is expected that the Judges will certify, as well to the reduced circumstances, as to the continued service of nine months, required by the law of the 18th of March, 1818: and pensions will invariably be refused, unless the declarations of the applicants shall be accompanied by such certificates. The applications for pensions belonging to New Hampshire, New York, Pennsylvania, Delaware, Maryland, Virginia, N. Carolina, South Carolina and Georgia, will be delayed until further evidence of their service shall have been received from the several executive offices of the states.

Approved,

J. C. CALHOUN,

Secretary of War.

may 28—12 2m. wd
AN Apprentice wanted to the Gold and Silver Smith's business.

F. WOODS.

Newbern July 18, 1818.

BY THE PRESIDENT OF THE U STATES.

WHEREAS by an act of Congress, passed on the 3d of March, 1817, entitled "An act to authorise the appointment of a Surveyor for the lands in the northern part of the Mississippi territory, and the sale of certain lands therein described," the President of the U. States is authorised to select certain lands, for sites for towns, and cause the said lands to be laid off into town lots, and the said lots to be offered for sale—

Therefore, I, JAMES MONROE, President of the United States, do hereby declare and make known, that public sales for the disposal of the lots in the town of Marathon, (heretofore called Milton's Bluff) on the south bank of the river Tennessee, (near the head of the Muscle Shoals) in Alabama Territory, shall be held at Huntsville, in the said territory, on the second Monday in October next.

The sales shall continue open for one week, and longer if necessary, & the lots shall be offered for sale in regular numerical order, beginning with the lowest number,

Given under my hand, at the City of Washington, this 26th day of May 1818.

JAMES MONROE.

By the President,

JOSIAH MEIGS.

Commissioner General Land Office
June 6.—12-1-0

BY THE PRESIDENT OF THE U STATES.

WHEREAS by an act of Congress, passed on the 3d of March, 1815, entitled, "an act to provide for the ascertaining and surveying of the boundary lines fixed by the treaty with the Creek Indians, and for other purposes," the President of the United States is authorized to cause the lands acquired by the said treaty to be offered for sale when surveyed:

Therefore I, JAMES MONROE, President of the United States, do hereby declare and make known, that public sales for the disposal (agreeably to law) of certain lands in the Alabama territory, shall be held at Milledgeville in Georgia viz:

On the third Monday in October next for the sale of town lots, in the town of Cahaba, in the said territory situate at the junction of the rivers Alabama and Cahaba.

On the third Monday in October next, for the sale of townships 13, 14, 15, 16, in ranges 9, 10, 11, 12, 13, 15; and of townships 14, 15, 16, in ranges 14 and 16 of the land district in Alabama territory, directed by law to be sold at Milledgeville, excepting such lands as have been reserved by law for the support of schools, or for other purposes; each public sale shall continue open for two weeks, and no longer. The town lots, and other lands, shall be offered for sale in regular numerical order, commencing with the lowest number of lots, sections, townships and ranges.

And I further declare and make known, that the offices of the register and receiver of public monies for the said district, shall be removed from Milledgeville to the aforesaid town of Cahaba, on the first day of January, 1819.

Given under my hand at the City of Washington, this twenty-third day of May, 1818.

JAMES MONROE.

By the President:

JOSIAH MEIGS,

Commissioner of the General Land Office.

June 6.—12-1-0.

M E A L.

THE Subscriber intends to keep on hand at his Store on Middle Street, a constant supply of fresh Meal, and will furnish Families at the lowest Market price.

MICHL. H. LENTE.

Newbern, June 27, 1818.