

Selected Poetry.

M O R N I N G.
A PASTORAL.

IN the barn the tenant cock
Close to pratlet perch'd on high,
Briskly crows the Shepherd's clock
Jocund that the morning's nigh.

Swiftly from the mountain's brow
Shadows nurs'd by night retire;
And the peeping sun beam now,
Paints with gold the village spire.

Philomel forsakes the thorn,
Plaintive where she prates at night;
And the lark to meet the morn,
Soars beyond the Shepherd's sight.

From the low roof'd cottage ridge,
See the chattering swallow spring.
Darting through the one arch'd bridge,
Quick she dips her dappled wing.

Now the pine trees waving top,
Gentle greets the morning gale;
Hidings now begin to crop,
Daisies in the dewey vale.

From the balmy sweets uncloy'd,
Reckless till her task be done;
Now the busy bees employ'd,
Sipping dew before the sun.

Trickling through the clefted rock,
Where the limpid stream distills;
Sweet refreshment waits the flock,
When its sun drove from the hills.

COLLIN for the promis'd corn,
Ere the harvest hopes are ripe;
Anxious hears the huntsman's horn,
Boldly founding—drown his pipe.

Sweet, O sweet the warbling throng,
On the white emblossom'd spray;
Nature's universal song,
Echoes to the rising day.

Supervisor's Office.

THERE has appeared in some parts of the district of North Carolina, a disposition among some Distillers of native materials to put themselves in a capacity to injure the United States by employing two Stills: one which they desire to elect to pay duty on its own capacity: the other to pay duty on the Spirits manufactured. Having thus made their election, it has been represented that their plan is, to work the Still elected to pay duty on the number of gallons distilled, and to make from thence low Wines, or single distilled spirits; which they erroneously do not denominate Spirits; omitting to report them as such to the collector of the revenue; considering them as not so far manufactured as to be liable to duty: these then they pass over to the other still elected to pay duty on its capacity.—there rectified or made into a higher proof;—and are as they would persuade themselves not liable to duty: because this last still pays duty on its capacity: Here then is the evasion, upon which for the information of distillers. I remark—That every still actually employed in the distillation of spirits, is taxed to pay duty at the rate of 54 cents per annum on its capacity; but the law has given to distillers, a right of making a choice or an elected rate of payment; if this is on the number of gallons actually distilled—the quantity in gallons is to be returned in a book and sworn to.

The operation of making low wines is truly and absolutely the operation and process of distillation.—Low wines like all merchantable spirits, have a portion of water in them, but are nevertheless absolutely spirits of an inferior strength:—they are dutiable too; for the law is guarded, in not beginning the scale of dutied spirits at any fixed degree of strength: all spirits of whatever strength, comes within the letter of the law. The first class of spirits are all those below a certain standard, viz. "more than 10 per cent below proof." Here then, under proof spirits [taking the whole range from 10 per cent under, down to the very weakest spirits which the distilling process shall have produced] are liable to the payment of duty at the rate of seven cents per gallon. If a distiller, to defraud his customers, or his country, will make spirits no stronger than grog, he is nevertheless not

exempted from liability of payment of duty.

If such grog or low wines be put into the other still which was elected to pay duty on its capacity; it cannot exempt that still from its monthly or annual duty, though it may produce [in addition] very serious consequences: for it must be further observed, that the law contemplates two branches of the distilling business. One branch is the making from raw materials, (that is of the growth or produce not manufacture of the United States) on which alone a licenced still, as such, can be regularly employed.—The other branch is, the rectifying of low wines and other spirits of whatever denomination, weakness, strength, or flavour, and converting them into spirits of a new strength or flavour or name. That is to say, the making a new kind of spirits, as to strength, flavour or denomination from some previously manufactured material: not from materials as they were originally grows or produced, such as all kind of grain and fruit or strictly raw materials.

The Xth Section of the Act of the 5th of June, 1794, fixes a penalty of one dollar per gallon on a rectifier of low wines or other inferior spirits which he shall rectify, without giving notice to an officer of Inspection. The words of the law are, "And be it further enacted, That every rectifier of low wines or other distilled spirits, and every distiller of cordials and strong water therefrom, shall enter at some office of Inspection, all or any such low wines or other distilled spirits, prior to the removal of them to his distillery or rectifying house, and prior to his beginning the rectifying, improving, or altering the quality, flavour, or proof thereof, under the penalty of One Hundred Dollars for every cask of one hundred gallons and so in proportion for every greater or less quantity."

The device for making low wines or other spirits of an inferior quality at one still, and rectifying or otherwise altering them at another, without proceeding as a rectifier, will appear from what I have offered, to be palpably wrong: for low wines, as has been before stated, are absolutely and in fact spirits produced by distillation, & come within the first class of proof, which comprehends all distilled spirits however low, that are 10 per cent below proof, for such are the words of the Act of the 3d of March, 1791, establishing the classes.

I shall only further observe, that if a distiller shall omit to report his spirits called low wines or other spirits by whatever name they may be called or however weak, which he may have distilled from a still, on which an election had been made, to pay the duty on the number of gallons distilled, and shall swear to the quantity distilled, omitting the low wines or other spirits of inferior quality; such distiller will be liable to prosecution, under the laws for false swearing.

Such devices and evasions are in their nature litigious and corrupted: they are inconsistent with justice to the honest citizens; they are injurious to the honest and upright distiller;—are absolutely defrauding the United States of their just revenue, in which each individual is more or less concerned.

Instructions have been issued to the officers of inspection to use every lawful means to detect abuses of the foregoing nature, and the infractors being detected, may depend upon the executive officers using every legal means to procure punishment.

WILLIAM POLK, Supervisor of the Revenue district of North-Carolina. October 4th, 1796.

THIS DAY ARE PUBLISHED,
AND FOR SALE AT THE
PRINTING-OFFICE, (Newbern:)
PRICE 50 CENTS.
A FEW CASES,
DETERMINED IN THE
SUPERIOR COURTS
OF
NORTH-CAROLINA.
Those Cases, twenty-nine in number, have been copied from the notes of the most respectable law characters in this state.

BLANKS of all kinds, for sale at the Printing-Office.

TO BE SOLD,

FOR the payment of the taxes, agreeable to an act of assembly, passed at Raleigh, in December, in the year 1794. Sundry lands entered in Carteret county, as follows, 640 acres entered for Richard Blackledge; 400 acres entered for Thomas Blackledge; 400 acres entered for William Blackledge, and 400 acres entered for Benjamin Blackledge.—All the above was entered by Richard Blackledge, on the 8th day of May, 1778, 6 tracts of 640 acres each, 1 do. of 410 acres, 1 do. of 400 acres, and 1 do. of 420 acres, entered by Joseph Leech, on the 5th day of February, in the year 1780, and 127 tracts of 640 acres, entered for David Allison, on the 22d day of September, in the year 1794.

As the subscriber has already been compelled to pay the public tax on the above laid lands to the treasurer, they will be exposed to public sale, sixty days after date, at Beaufort in Carteret county, if no one appears to pay the respective taxes due on the same, before that time.

WILLIAM THOMPSON, jun. Sheriff. Carteret county, October 16, 1796.

FOR SALE,

THE house and lots, now occupied by Dr. William McClure, the lots may be had separately or together. Also one lot on broad street, near the Court-house, and one house and lot, adjoining Mr. Thomas Cox's.

The whole the property of Mrs. Mary Edwards.
October 15. **NATHAN SMITH.**

ON Saturday the 26th of November next, will be sold for ready money in gold or silver, at Stephen Cobbs' in Wayne county, two tracts of land, viz. one tract lying in Nash county, on marsh swamp, containing twelve hundred acres, and the other in Wayne county, adjoining the lands of Stephen Cobb, containing five hundred acres, the property of Benjamin Cobb: taken to satisfy a judgment obtained in the circuit court, by Robert Taylor against said Cobb.

HANS PATTEN, D. M.

October 1.

WHEREAS my wife BEERSHEBA, has eloped from my bed and board, and being apprehensive she will run me in debt, I hereby give public notice, that I will pay no debts of her contracting from the date hereof. And as she has a home of her own to go to, I hereby forwarn all persons from harbouring her under the penalty of the law.

LEVEN DICKENSON.

October 29.

FOR SALE,

THE Plantation and lands whereon the subscriber now lives, containing about one thousand acres, lying fifteen miles below Newbern, and on Neuse river and Slocomb's creek. There are on said lands three plantations all in complete order for farming, and every house needful for farm or family. The terms are, one third of the purchase money in hand, one third in one year, and the remainder in two years, and if not sold by the eighth day of December next, it will be put up at public vendue upon the premises. At the same time and place a quantity of household and kitchen furniture, plantation tools and stock will be sold for three months credit. Also a quantity of corn will be sold for ready money.

ADAM TOOLEY.

October 24.

TO BE LET,

THE store and dwelling house, lately occupied by Mr. John Sears. Enquire of the Printer.

October 22.

NEWBERN:
PRINTED BY
FRANCOIS-X. MARTIN.