

Sec. 7. And be it further enacted, That the commissioners for each state, 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 to be 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 U. States, one hundred dollars, to be recovered with costs of suit, in any court having competent jurisdiction.

Sec. 8. And be it further enacted, That the commissioners 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 all 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 from fixed infirmity or bodily disability, may be incapable of labor: Provided, That all property, of whatever kind, coming within any of the foregoing descriptions, and belonging to the U. 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.

Sec. 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 agreement, 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 sto-

ries, 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 occupancies: 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.

Sec. 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 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.

Sec. 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, not 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.

Sec. 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.

Sec. 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.

Sec. 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 persons, 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.

Sec. 15. And be it further enacted, That when ever 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 all 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.

(To be concluded in our next.)

BOSTON, July 18.

BRITISH JUSTICE.

Extract of a letter from an American gentleman of respectability in London, who is well acquainted with the state of American claims, dated May 12, '98, received by the Venetia.

The lords commissioners of appeals have recently done considerable business, and their sentences have been partly favorable to the neutral claimants. On the 5th inst. they decided on 8 American causes—in 7 they decreed restitution (in some with costs and damages) and in one they ordered further proof. I hope their doings this day may be equally favorable. The Martinique cases yet continue stationary; but we hope some arrangement will soon be entered into respecting them that may tend to facilitate an adjustment.

It is doubtful whether any claims for provision cases would now be received by the board, and it is very certain that no documents will be admissible after the 10th of Feb. 1799. An act of Parliament has just passed, legalizing appeals that were made out of time; and authorizing the lords to receive appeals in such cases as they might deem just and proper."

LATEST FOREIGN ADVICES,

By the Venetia, Capt. Botes, from Liverpool papers to May 24.

Official account of the affair at Ostend.

[We have received, by the Venetia, a handbill dated May 24, with an official account of the issue of the English expedition against Ostend.—It is given in several letters, which of necessity, occasions many repetitions. The following contains every important fact. It may be necessary however to observe, that the Bruges Canal was the grand vein of the inland navigation between Holland, Flanders and France; and its destruction was conceived an object of such importance, that Maj. Gen. Coote, who commanded the troops on the expedition, observed, that if the surf should prevent the retreat of his men, the success of the enterprize would be a full compensation. The whole number of vessels engaged in the undertaking were 21, large and small, gun boats. Three seamen were killed and sixteen wounded. The number of soldiers made prisoners, private accounts compute at 1300—there is no official statement.]

LONDON GAZETTE EXTRAORDINARY.

Parliament street, May 22, '98.

A dispatch, of which the following is a copy, has been this day received by the Rt. Hon. H. Dundas, from Lieut. Col. Ward, of the 1st Reg. of Guards, dated on board the Expedition frigate, eight o'clock; P. M. May 20, 1798.

SIR,

In consequence of the Minerva frigate (on board which were the four light infantry companies of the 1st regiments of Foot Guards) having unfortunately lost her situation in the squadron under the command of Capt. Popham, of the Royal Navy during the night of the 18th inst. the command of the remainder of the troops, from the accident has devolved upon me; and I have the honour to transmit you the most correct account that I have been able to collect.

Early on this morning of the 9th inst. the following troops under the command of Major General Coote, viz.

Two companies, light infantry, Goldstream's Guards.

Two ditto, ditto, 3d guards,

11th Regiment of foot,

23d and 49th Rank companies,

with six pieces of ordnance, disembarked, and effected their landing, at three o'clock in the morning, to the eastward of Ostend, and completed the object of the expedition, by burning a number of boats destined to the invasion of England, and by completely destroying the locks, and Basins gates of the Bruges Canal, that it was this morning without a drop of water; and as I understand all the transports sitting out at Flushing were intended to be brot to Ostend and Dunkirk by the inland navigation, to avoid our cruizers, that arrangement will be defeated, and it will be a long time before the works can be repaired, as they were five years finishing, and were esteemed the most complete works of the kind in Europe. The troops had retreated, and were ready to embark by twelve o'clock, the same morning, with the loss of only one rank and file killed, and one seaman wounded, but found it impossible from the wind having increased, and the surf running so high as entirely to prevent their regaining the boats, upon which they took up a position on the Sand-hills above the beach, where they lay the whole of that day, and night upon their arms. The enemy taking advantage of the length of time and the night, collected in a very great force, and soon after day-break this morning, attacked them on every side, when, after a most noble and