

Our care the plans of fair, delightful place,
Unwarp'd by party rage, to live like Brokers.

FRIDAY, AUGUST 20, 1815.

No 726

VOL. XIV.

BY AUTHORITY.

Law of the United States.

An Act for the assessment and collection of 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 for the purpose of assessing and collecting direct taxes and internal duties, there shall be, and are hereby designed and established the following collection districts, to wit:

The state of New-Hampshire shall contain five collection districts, as follow: The first district shall consist of the county of Rockingham; the second of the county of Stafford; the third of the county of Hillsborough; the fourth of the county of Cheshire; and the fifth of the counties of Grafton and Coos.

The state of Massachusetts shall contain eighteen collection districts, as follow: The first district shall consist of the county of Washington; the second of the county of Hancock; the third of the county of Lincoln; the fourth of the county of Kennebec; the fifth of the county of Somerset; the sixth of the county of Oxford; the seventh of the county of Cumberland; the eighth of the county of York; the ninth of the county of Essex; the tenth of the county of Middlesex; the eleventh of the county of Suffolk; the twelfth of the county of Norfolk; the thirteenth of the county of Plymouth; the fourteenth of the county of Bristol; the fifteenth of the counties of Barnstable, Dukes, and Nantucket; the sixteenth of the county of Worcester; the seventeenth of the counties of Hampshire, Franklin and Hampden; and the eighteenth of the county of Berkshire.

The state of Vermont shall contain six collection districts, as follow: The first shall consist of the counties of Bennington and Rutland; the second of the county of Windham; the third of the counties of Windsor and Orange; the fourth of the counties of Addison and Chittenden; the fifth of the counties of Franklin and Grand Isle; and the sixth of the counties of Caledonia, Essex and Orleans.

The aforesaid counties comprised in the said districts contained in the state of Vermont, shall be taken to comprehend such territory as was included in the said counties respectively, prior to the formation of the county of Jefferson in said state.

The state of Rhode Island shall contain three collection districts, as follow: The first shall consist of the counties of Newport and Bristol; the second of the county of Providence; and the third of the counties of Washington and Kent.

The state of Connecticut shall contain seven collection districts, as follow: The first shall consist of the county of Litchfield; the second of the county of Fairfield; the third of the county of New-Haven; the fourth of the county of Hartford; the fifth of the county of New-London; the sixth of the county of Middlesex; and the seventh of the counties of Windham and Tolland.

The state of New-York shall contain twenty-eight collection districts, as follow: The first shall consist of the counties of Suffolk, Queens and Kings; the second of the city and county of New-York; the third of the county of Westchester; the fourth of Dutchess county; the fifth of the counties of Orange and Rockland; the sixth of the counties of Ulster and Sullivan; the seventh of the county of Schoharie; the eighth of the county of Columbia; the ninth of the county of Rensselaer; the tenth of the county of Washington; the eleventh of the county of Saratoga; the twelfth of the counties of Essex, Chenango, and Franklin; the thirteenth of the counties of Albany and Schenectady; the fourteenth of the county of Montgomery; the fifteenth of the county of Herkimer; the sixteenth of the county of Oneida; the seventeenth of the counties of Lewis, Jefferson and St. Lawrence; the eighteenth of the county of Otsego; the nineteenth of the county of Chenango; the twentieth of the county of Madison; the twenty-first of the counties of Tioga, Broome and Steuben; the twenty-second of the counties of Onondago and Cortland; the twenty-third of the counties of Cayuga and Seneca; the twenty-fourth of the county of Ontario; the twenty-fifth of the counties of Genesee, Niagara, Chautauque, Cattaraugus and Allegany; the twenty-sixth of the county of Rich-

mond; the twenty-seventh of the county of Green; and the twenty-eighth of the county of Delaware.

The state of New-Jersey shall contain six collection districts, as follow: The first shall consist of the counties of Bergen and Essex; the second of the counties of Sussex and Morris; the third of the counties of Somerset and Hunterdon; the fourth of the counties of Middlesex and Monmouth; the fifth of the counties of Burlington and Gloucester; and the sixth of the counties of Salem, Cumberland and Cape May.

The state of Pennsylvania shall contain twenty-three collection districts, as follow: The first shall consist of the city of Philadelphia; the second of the county of Philadelphia; the third of the counties of Chester and Delaware; the fourth of the county of Montgomery; the fifth of the county of Bucks; the sixth of the county of Lancaster; the seventh of the counties of York and Adams; the eighth of the counties of Northampton and Wayne; the ninth of the county of Berks; the tenth of the county of Dauphin; the eleventh of the counties of Cumberland and Franklin; the twelfth of the county of Northumberland; the thirteenth of the counties of Mifflin and Huntingdon; the fourteenth of the counties of Bedford, Somerset and Cambria; the fifteenth of the counties of Fayette and Greene; the sixteenth of the county of Washington; the seventeenth of the counties of Allegheny and Armstrong; the eighteenth of the counties of Westmoreland & Indiana; the nineteenth of the counties of Centre, Clearfield, Potter, Jefferson and McKean; the twentieth of the county of Luzerne; having the same limits as it had before the counties of Susquehanna and Bradford were laid off; the twenty-first of the counties of Lycoming and Tioga; the same the limits as it was before the county of Bradford was laid off; the twenty-second of the counties of Mercer, Butler and Beaver; and the twenty-third of the counties of Crawford, Venango, Erie and Warren.

The state of Delaware shall contain three collection districts, as follow: The first shall consist of the county of New Castle; the second of the county of Kent; and the third of the county of Sussex.

The state of Maryland shall contain nine collection districts, as follow: The first shall consist of the counties of Somerset, Worcester and Dorchester; the second of the counties of Talbot, Queen Anne and Caroline; the third of the counties of Kent, Cecil and Hertford; the fourth of the city and county of Baltimore; the fifth of the counties of Anne Arundel and Prince George; the sixth of the counties of Calvert, St. Mary's and Charles; the seventh of the counties of Montgomery and Frederick; the eighth of the county of Washington; and the ninth of the county of Allegany.

The state of Virginia shall contain twenty-six collection districts, as follow: The first shall consist of the counties of Lee, Russell, Washington, Wythe and Grayson; the second of the counties of Montgomery, Tazewell, Giles, Monroe and Botetourt; the third of the counties of Greenbrier, Kanawha, Cabell and Mason; the fourth of the counties of Harrison, Wood and Randolph; the fifth of the counties of Mumpungalia, Ohio and Brooke; the sixth of the counties of Bath, Pendleton, Hardy and Hampshire; the seventh of the counties of Rockbridge and Augusta; the eighth of the counties of Rockingham and Shenandoah; the ninth of the counties of Frederick, Berkeley and Jefferson; the tenth of the counties of Bedford, Patrick, Henry and Franklin; the eleventh of the counties of Campbell, Charlotte, Pittsylvania and Halifax; the twelfth of the counties of Mecklenburg, Lunenburg, Brunswick and Nottaway; the thirteenth of the counties of Prince Edward, Buckingham, Cumberland & Amelia; the fourteenth of the counties of Powhatan, Chesterfield, Dinwiddie and Prince George; the fifteenth of the counties of Greensville, Sussex, Southampton and Surry; the sixteenth of the counties of the Isle of Wight, Nansemond, Norfolk and Princess Anne; the seventeenth of the counties of Elizabeth City, Warwick, York, James City and New Kent; the eighteenth of the counties of Charles City, Henrico, Goochland, and Hanover; the nineteenth of the counties of Amherst, Nelson, Albermarle and Fluvanna; the twentieth of the counties of Orange,

Madison and Culpepper; the twenty-first of the counties of Fauquier, Prince William and Stafford; the twenty-second of the counties of Loudon and Fairfax; the twenty-third of the counties of Spotsylvania, Louisa and Caroline; the twenty-fourth of the counties of King George, Westmoreland, Richmond, Northumberland and Lancaster; the twenty-fifth of the counties of King William, King and Queen, Essex, Middlesex, Gloucester and Matthews; and the twenty-sixth of the counties of Accomack and Northampton.

The state of North Carolina shall contain thirteen collection districts, as follow: The first shall consist of the counties of Currituck, Camden, Pasquotank, Perquimans, Gates, Chowan and Hertford; the second of the counties of Bertie, Martin, Northampton, and Halifax; the third of the counties of Washington, Tyrrel, Hyde, Pitt, Edgecombe and Beaufort; the fourth of the counties of Green, Craven, Carteret, Jones, Lenoir, Johnston and Wayne; the fifth of the counties of Warren, Franklin, Nash and Granville; the sixth of the counties of Onslow, New Hanover, Duplin, Sampson, Brunswick, Bladen and Columbus; the seventh of the counties of Cumberland, Robeson, Montgomery, Richmond and Moore; the eighth of the counties of Wake, Orange and Person; the ninth of the counties of Rockingham, Caswell, Guilford and Stokes; the tenth of the counties of Rowan, Randolph and Chatham; the eleventh of the counties of Lincoln, Mecklenburg and Cabarrus; the twelfth of the counties of Brunswick, Haywood, Burke and Randolph; the thirteenth of the counties of Surry, Wilkes, Iredell and Ashe.

The state of Ohio shall contain nine collection districts, as follow: The first shall consist of the counties of Hamilton, Butler, Warren, Clinton and Clermont; the second of the counties of Green, Montgomery, Preble, Miami and Champaigne; the third of the counties of Pickaway, Franklin, Madison, Delaware, Knox, Livingston and Fairfield; the fourth of the counties of Ross, Athens, Gallia, Sciota, Adams, Highland and Fayette; the fifth of the counties of Washington, Muskingum, Tuscarawas and Guernsey; the sixth of the counties of Belmont and Jefferson; the seventh of the counties of Columbiana and Starke; the eighth of the counties of Tumbull and Ashland; and the ninth of the counties of Geauga, Cuyahoga and Portage.

The state of Kentucky shall contain ten collection districts, as follow: The first district shall consist of the counties of Clarke, Estill, Montgomery, Bell, Fleming, Greenup and Floyd; the second of the counties of Fayette, Jessamine and Woodford; the third of the counties of Scott, Harrison, Pendleton, Campbell, Boone, Gallatin and Franklin; the fourth of the counties of Bourbon, Nicholas, Bracken, Mason and Lewis; the fifth of the counties of Livingston, Caldwell, Christian, Breckenridge, Ohio, Grayson, Muhlenburg, Henderson, Hickman and Union; the sixth of the counties of Barron, Warren, Logan, Butler and Cumberland; the seventh of the counties of Mercer, Garrard, Madison and Clay; the eighth of the counties of Bullitt, Jefferson, Henry and Shelby; the ninth of the counties of Lincoln, Rockcastle, Knox, Pulaski, Wayne, Adair and Casey; and the tenth of the counties of Hardin, Nelson, Washington and Green.

The state of South Carolina shall consist of nine collection districts, as follow: The first shall consist of the district of Charleston; the second of the districts of Colleton and Beaufort; the third of the districts of Barnwell, Orangeburg, Lexington and Richland; the fourth of districts of Edgefield and Abbeville; the fifth of the districts of Pendleton and Greenville; the sixth of the districts of Laurens, Newberry and Fairfield; the seventh of the districts of the Sartenburg, Union, York and Chester; the eighth of the districts of Lancaster, Sumpter, Kershaw and Chesterfield; and the ninth of the districts of Georgetown, Horry, Marion, Marlborough, Darlington and Williamsburgh.

The state of Tennessee shall contain six collection districts, as follow: The first shall consist of the counties of Washington, Sullivan, Green, Hawkins and Carter; the second of the counties of Claiborn, Granger, Jefferson, Knox, Cocke, Sevier and Blount; the third of the counties of Anderson,

Campbell, Roan, Bledsoe, Rhea, Overton, White, Warren and Franklin; the fourth of the counties of Smith, Jackson, Sumner and Wilson; the fifth of the counties of Davidson, Williamson, Rutherford, Bedford and Lincoln; and the sixth of the counties of Maury, Giles, Hickman, Humphreys, Stewart, Dixon, Montgomery and Robertson.

The state of Georgia shall contain six collection districts, as follow: The first shall consist of the counties of Chatham, Bryan, Liberty, McIntosh, Glynn, Camden, Wayne, Effingham, Bullock and Tatnall; the second of the counties of Scriven, Burke, Richmond, Jefferson, Washington and Montgomery; the third of the counties of Columbia, Warren, Hancock and Greene; the fourth of the counties of Lincoln, Wilkes, Elber and Franklin; the fifth of the counties of Oglethorpe, Jackson, Clark and Morgan; and the sixth of the counties of Laurens, Pulaski, Wilkinson, Telfair, Twiggs, Baldwin, Jones, Putnam and Jasper, formerly called Randolph.

And the state of Louisiana shall contain four collection districts, as follow: The first shall consist of the counties of Concordia, Ouachita, Natchitoches and Rapides; the second of the counties of Lafourche, Opelousas and Attakapas; the third of the counties of Orleans, German Cross, Acadia, Iberville and Plaine Coupee; and the fourth of the Parishes of Feliciana, East Baton Rouge, Saint Helena and Saint Tammany.

The several counties and districts heretofore enumerated, shall be held in reference to this act to be such and with the same boundaries as they had at the time of taking the third census or enumeration of the people of the United States; and where any new county or district shall have been, or hereafter may be formed within any state, out of any one or more of the counties or districts composing any one of the said collection districts, such new county or district shall be considered as part of such collection district; and if such new county shall have been or hereafter shall be formed out of counties lying in different collection districts, then the Secretary of the Treasury shall determine to which of such collection districts it shall belong.

Sec. 2. And be it further enacted, That one collector and one principal assessor shall be appointed for each of the said collection districts, who shall be a respectable freeholder, and reside within the same; and if the appointment of the said collectors or any of them, shall not be made during the present session of Congress, the President of the United States shall be, and is hereby empowered, to make such appointment during the recess of the Senate, by granting commissions, which shall expire at the end of their next session.

Sec. 3. And be it further enacted, That each of the principal assessors shall divide his district into a convenient number of assessment districts, within each of which he shall appoint one respectable freeholder, to be assistant assessor: Provided, That the Secretary of the Treasury shall be, and hereby is authorized, to reduce the number of assessment districts in any collection district in any state; if the number 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 collector to be appointed by this act, (who is hereby empowered to administer the same), the following oath or affirmation to wit: "I A. B. do swear or affirm (as the case may be) 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 favor 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 collector of the district for which such assessor shall be appointed; and every assessor, acting in the said office, without having taken the said oath or affirmation, shall forfeit and pay one hundred dollars, one moiety to the use of the United States and the other to him who shall first sue for the same; to be recovered with costs of suit in any court having competent jurisdiction.

Sec. 4. And be it further enacted, That the Secretary of the Treasury shall establish regulations suitable and necessary for carrying this act into effect; which regulations shall be binding on each assessor in the performance of the duties enjoined by or under this act; and also frame instructions for the said assessors, pursuant to which instructions and whenever a direct tax shall be laid by the authority of the United States, the said principal assessors shall, respectively, on such day as may be fixed by law laying such a tax, direct and cause the several assistant assessors in the district, to inquire after and concerning all lands lots of ground with their improvements, dwelling houses and slaves made liable to taxation, under any direct tax so laid by the authority of the United States, by reference as well to any lists of assessment or collection, taken under the laws of the respective states, as to any other records or documents, and by all other lawful ways and means and to value and enumerate the said objects of taxation in the manner prescribed by this act, and in conformity with the regulations and instructions above mentioned.

Sec. 5. And be it further enacted, That whenever a direct tax shall be laid by the authority of the United States the same shall be assessed and laid on the value of all lands, lots of ground with their improvements, dwelling houses & slaves, which several articles subject to taxation, shall be enumerated and valued by the respective assessors at the rate each of them is worth in money: Provided however, That all property of whatever kind, coming within any of the foregoing descriptions, and belonging to the United States or any state, or permanently or specially exempted from taxation by the laws of the state, wherein the same may be situated, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid.

Sec. 6. And be it further enacted, That the respective assistant assessors shall immediately after being required as aforesaid by the principal assessors, proceed through every part of their respective districts, and shall require all persons owning, possessing, or having the care or management of any lands, lots of ground, dwelling houses or slaves lying and being within the collection district where they may reside, and liable to a direct tax as aforesaid to deliver written lists of the same; which lists shall be made in such manner as may be directed by the principal assessor, and as far as practicable, conformably to those which may be required for the same purpose, under the authority of the respective states.

Sec. 7. 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 the lands, lots of ground with their improvements, dwelling houses and slaves, taxable as aforesaid, then, and in such case it shall be the duty of the officer to make such list which being distinctly read and consented to, shall be received as the list of such person.

Sec. 8. And be it further enacted, That if any such 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 defraud or evade the valuation or enumeration hereby intended to be made, such person, on being 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; and the valuation and enumeration required by this act, 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 for the purpose of making which they are hereby authorized to enter into, and upon all and singular the premises respectively; and from the valuation and enumeration so made, there shall be no appeal.

Sec. 9. 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

(Continued in the 4th Page.)