

Distribution
of salvage.

Captured ves-
sels to be
brought in and
adjudicated.

Prisoners to
be reported to
the Collector
and delivered to
the Marshal,
&c.

that such allowance shall not be less than one eighth, or exceeding one half of the full value of such recapture, without any deduction. And such salvage shall be distributed to and among the owners, officers and crews of the private armed vessel or vessels entitled thereto, according to any agreement which shall be between them; or in case of no agreement, then by the decree of the court who shall determine upon such salvage.

SEC. 7. *And be it further enacted*, That before breaking bulk of any vessel which shall be captured, as aforesaid, or other disposal or conversion thereof, or of any articles which shall be found on board the same, such capture shall be brought into some port of the United States, and shall be libelled and proceeded against before the district court of the same district; and if after a due course of proceedings, such capture shall be decreed as forfeited in the district court, or in the circuit court of the same district, in the case of any appeal duly allowed, the same shall be delivered to the owners and captors concerned therein, or shall be publicly sold by the marshal of the same court, as shall be finally decreed and ordered by the court. And the same court, who shall have final jurisdiction of any libel or complaint of any capture, as aforesaid, shall and may decree restitution, in whole or in part, when the capture and restraint shall have been made without just cause, as aforesaid; and if made without probable cause, or otherwise unreasonably, may order and decree damages and costs to the party injured, and for which the owners, officers and crews of the private armed vessel or vessels by which such unjust capture shall have been made, and also such vessel or vessels shall be answerable and liable.

SEC. 8. *And be it further enacted*, That all French persons and others, who shall be found acting on board any French armed vessel, which shall be captured, or on board of any vessel of the United States, which shall be recaptured, as aforesaid, shall be reported to the collector of the port in which they shall first arrive, and shall be delivered to the custody of the marshal, or of some civil or military officer of the United States, or of any state in or near such port; who shall take charge for their safe keeping and support, at the expense of the United States.

APPROVED, July 9, 1798.

STATUTE II.

July 9, 1798.

[Obsolete.]

CHAP. LXIX.—*An Act limiting the time, within which claims against the United States, for credits on the books of the Treasury, may be presented for allowance.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all credits on the books of the treasury of the United States, for transactions during the late war, which, according to the course of the treasury, have hitherto been discharged by issuing certificates of registered debt, shall be forever barred and precluded from settlement or allowance, unless claimed by the proper creditors, or their legal representatives on or before the first day of March, in the year one thousand seven hundred and ninety-nine. And the Secretary of the Treasury is hereby required to cause this act to be published in one or more of the public papers of each state.

APPROVED, July 9, 1798.

STATUTE II.

July 9, 1798.

[Obsolete.]
1813, ch. 36.

CHAP. LXX.—*An Act to provide for the valuation of Lands and Dwelling-Houses, and the enumeration of Slaves within the United States.*(a)

SECTION I. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That for the

(a) The acts of Congress relating to the assessment of lands, &c., and slaves, for direct taxes, have been: An act to provide for the valuation of lands and dwelling-houses, and the enumeration of slaves

purpose of making the valuations and enumerations herein after directed, there shall be, and are hereby designated and established, the following divisions, to wit:

Divisions designated in—

The state of New Hampshire shall contain five divisions, as follow: The first division to consist of the county of Rockingham; the second division to consist of the county of Strafford; the third division to consist of the county of Hillsborough; the fourth division to consist of the county of Cheshire; and the fifth division to consist of the county of Grafton.

New Hampshire,

The state of Massachusetts shall contain nine divisions, as follow: The first division to consist of the counties of Hancock, Washington and Lincoln; the second division to consist of the counties of York and Cumberland; the third division to consist of the county of Essex; the fourth division to consist of the counties of Suffolk and Norfolk; the fifth division to consist of the county of Middlesex; the sixth division to consist of the counties of Bristol, Plymouth, Barnstable, Duke's county and Nantucket; the seventh division to consist of the county of Worcester; the eighth division to consist of the county of Hampshire; and the ninth division to consist of the county of Berkshire.

Massachusetts,

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

Rhode Island,

The state of Connecticut shall contain five divisions, as follow: The first division to consist of the counties of Hartford and Tolland; the second division to consist of the counties of New Haven and Middlesex; the third division to consist of the counties of New London and Windham, the fourth division to consist of the county of Fairfield; and the fifth division to consist of the county of Litchfield.

Connecticut,

The state of Vermont shall contain five divisions, as follow: The first division to consist of the counties of Windham and Windsor; the second division to consist of the counties of Bennington and Rutland; the third division to consist of the counties of Orange and Caledonia; the fourth division to consist of the counties of Addison and Chittenden; and the fifth division to consist of the counties of Franklin, Orleans and Essex.

Vermont,

The state of New York shall contain nine divisions, as follow: The first division to consist of the counties of Suffolk, Queen's, King's and Richmond; the second division to consist of the city and county of

New York,

within the United States, July 9, 1793, chap. 70; an act to amend the act entitled, "An act to provide for the valuation of lands and dwelling-houses, and for enumeration of slaves within the United States," February 28, 1799, chap. 20; an act supplementary to the act entitled, "An act to provide for the valuation of lands and dwelling-houses, and the enumeration of slaves within the United States," January 2, 1800, chap. 3; an act to provide for equalizing the valuations of unseated lands, May 10, 1800, chap. 53; an act to enlarge the powers of surveyors of the revenue, May 13, 1800, chap. 60; an act to provide for completing the valuation of lands and dwelling-houses, and the enumeration of slaves in South Carolina, and for other purposes, January 30, 1805, chap. 11; an act for the assessment and collection of direct taxes, and internal duties, July 22, 1813, chap. 16; an act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same, January 9, 1815, chap. 21; an act to fix the compensation, and to increase the responsibility of the collectors of the direct tax and internal duties, and for other purposes connected with the collection thereof, March 3, 1815, chap. 99; an act to amend the act entitled, "An act to provide additional revenues for the expenses of the government and maintaining the public credit, by laying a direct tax on the United States, and to provide for collecting and assessing the same," &c., March 3, 1815, chap. 90; an act to fix the commissions of the collectors of the direct tax and internal duties, and to revive and continue in force "an act to provide for the collection of duties on imports and tonnage," April 27, 1816, chap. 110; an act relating to the assessment and collection of the direct tax, March 3, 1817, chap. 103; an act supplementary to the several acts relative to direct taxes and internal duties, April 20, 1818, chap. 78; an act extending the time allowed for the redemption of land sold for direct taxes, in certain cases, May 11, 1820; an act for reviving and extending the time allowed for the redemption of land sold for direct taxes in certain cases, February 4, 1822, chap. 4; an act to extend the time for the redemption of land sold for direct taxes in certain cases, March 3, 1823, chap. 45; an act to extend the time allowed for the redemption of land sold for direct taxes in certain cases, May 16, 1826, chap. 59; an act to extend the time allowed for the redemption of land sold for direct taxes in certain cases, April 28, 1828, chap. 39; act of March 5, 1816, chap. 24.

New York; the third division to consist of the counties of West Chester, Rockland, Orange and Ulster; the fourth division to consist of the counties of Dutchess and Columbia; the fifth division to consist of the counties of Rensselaer and Schoharie, and the city and county of Albany; the sixth division to consist of the counties of Washington, Clinton and Saratoga; the seventh division to consist of the counties of Montgomery, Oneida and Herkemer; the eighth division to consist of the counties of Delaware, Otsego and Chenango; and the ninth division to consist of the counties of Tioga, Onandago, Steuben and Ontario.

New Jersey,

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

Pennsylvania,

The state of Pennsylvania shall contain nine divisions, as follow: The first division to consist of the city and county of Philadelphia; the second division to consist of the counties of Delaware, Chester and Lancaster; the third division to consist of the counties of Montgomery and Bucks; the fourth division to consist of the counties of Berks and Dauphin; the fifth division to consist of the counties of Northampton, Wayne and Luzerne; the sixth division to consist of the counties of York, Cumberland and Franklin; the seventh division to consist of the counties of Northumberland, Lycoming and Mifflin; the eighth division to consist of the counties of Bedford, Somerset and Huntingdon; and the ninth division to consist of the counties of Westmoreland, Allegheny, Washington, Greene and Fayette.

Delaware,

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

Maryland,

The state of Maryland shall contain seven divisions, as follow: The first division to consist of the counties of St. Mary's, Charles and Calvert; the second division to consist of the counties of Montgomery and Prince George's (including the city of Washington); the third division to consist of the counties of Anne Arundel (including the city of Annapolis) and Baltimore (including the city of Baltimore); the fourth division to consist of the counties of Washington, Frederick and Allegany; the fifth division to consist of the counties of Harford, Cecil and Kent; the sixth division to consist of the counties of Queen Anne's, Caroline and Talbot; and the seventh division to consist of the counties of Somerset, Dorchester and Worcester.

Virginia,

The state of Virginia shall contain eleven divisions, as follow: The first division to consist of the counties of Frederick, Berkeley, Shenandoah, Rockingham, Augusta, Rockbridge, Bath and Botetourt; the second division to consist of the counties of Hampshire, Brooke, Hardy, Pendleton, Harrison, Monongalia, Ohio and Randolph; the third division to consist of the counties of Greenbrier, Kenhawa, Montgomery, Wythe, Grayson, Washington, Russell and Lee; the fourth division to consist of the counties of Patrick, Franklin, Henry, Bedford, Pittsylvania, Campbell and Halifax; the fifth division to consist of the counties of Charlotte, Prince Edward, Buckingham, Cumberland, Powhatan, Amelia, Nottaway, Lunenberg and Mecklenburg; the sixth division to consist of the counties of Chesterfield, Dinwiddie, Brunswick, Greensville, Sussex and Prince George; the seventh division to consist of the counties of Surry, Southampton, Isle of Wight, Nansemond, Norfolk and Princess Anne; the eighth division to consist of the counties of Hanover, Henrico, New Kent, Charles city, James city, Matthews,

Gloucester, York, Warwick, Elizabeth city, Accomack and North Hampton; the ninth division to consist of the counties of Caroline, King and Queen, Essex, King William, Middlesex, Lancaster, Northampton, Richmond, Westmoreland and King George; the tenth division to consist of the counties of Stafford, Culpepper, Fairfax, Fauquier, Loudoun and Prince William; and the eleventh division to consist of the counties of Spottsylvania, Orange, Madison, Louisa, Fluvanna, Goochland, Albemarle and Amherst.

The state of Kentucky shall contain five divisions, as follow: The first division to consist of the counties of Madison, Lincoln, Garrard, Mercer, Washington, and that part of the county of Franklin which lies on the south side of the Kentucky river; the second division to consist of the counties of Nelson, Shelby, Jefferson, Bullitt and Hardin; the third division to consist of the counties of Green, Logan, Christian and Warren; the fourth division to consist of the counties of Mason, Fleming, Bracken, Campbell, Harrison and Bourbon; and the fifth division to consist of the counties of Fayette, Woodford, Scott, Clark, Montgomery, and that part of Franklin county which lies on the north side of the Kentucky river.

Kentucky,

The state of North Carolina shall contain seven divisions, as follow: The first division to consist of Edenton district; the second division to consist of Newbern district; the third division to consist of Halifax district; the fourth division to consist of Hillsborough district; the fifth division to consist of Salisbury district; the sixth division to consist of Morgan district; and the seventh division to consist of Wilmington and Fayette districts.

North Carolina,

The state of Tennessee shall contain three divisions, as follow: The first division to consist of the district of Washington; the second division to consist of the district of Hamilton; and the third division to consist of the district of Mero.

Tennessee,

The state of South Carolina shall contain five divisions, as follow: The first division to consist of the districts of Charleston and Georgetown; the second division to consist of the districts of Cambden and Cheraw; the third division to consist of the districts of Pinckney and Washington; the fourth division to consist of the district of Ninety-six; and the fifth division to consist of the districts of Orangeburg and Beaufort.

South Carolina,

The state of Georgia shall contain three divisions, as follow: The first division to consist of the counties of Chatham, Bryan, Liberty, McIntosh, Glynn, Cambden and Effingham; the second division to consist of the counties of Washington, Montgomery, Scriven, Burke, Richmond, Jefferson, Warren and Columbia; and the third division to consist of the counties of Hancock, Wilkes, Green, Elbert, Oglethorpe, Jackson, and Franklin.

Georgia.

And where any new county shall have been, or hereafter may be formed, within any state, out of any one or more of the counties composing any one of the aforesaid divisions, such new county shall be considered as part of such division; and if such new county shall have been, or hereafter shall be formed out of counties lying in different divisions, then the commissioners to be appointed in pursuance of this act, shall determine to which of such divisions it shall belong.

To what division new counties shall belong.

SEC. 2. *And be it further enacted,* That the said commissioners shall, before they enter on the discharge of the duties enjoined by this act, take and subscribe, before some competent magistrate, an oath or affirmation, truly, faithfully and impartially to discharge their trust; in default of taking which oath or affirmation, before entering on the discharge of the duties aforesaid, the party failing shall forfeit and pay two hundred dollars for the use of the United States, to be recovered in any court having competent jurisdiction, with costs of suit.

Commissioners to take an oath or affirmation.

One commissioner to be appointed for each division—they may be appointed in the recess.

Commissioners for each state to convene in a general meeting.

They may appoint a clerk—

his duty :

he shall take an oath, &c.

Penalty on the non attendance of commissioners at a general meeting, if not excused.

They may divide their states into assessment districts, and appoint assessors.

SEC. 3. *And be it further enacted,* That there shall be one commissioner appointed for each of said divisions, who shall reside within the same; and if the appointment of said commissioners, or any number of them, shall not be made during the present session of Congress, the President of the United States shall be, and he 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. 4. *And be it further enacted,* That the commissioners for each state shall, immediately, or as soon as may be, after their appointment, convene in a general meeting, at such time and place as shall be appointed and directed by the commissioner for each state, first named and qualified, according to this act; and a majority of the commissioners so convened, shall have power to adjourn to such time and place as they shall judge proper: and a majority of the commissioners to be appointed in each state according to this act, when convened according to rules to be adopted at their first meeting, shall, and are hereby declared to be a board competent to transact and discharge any business or duties enjoined by this act.

SEC. 5. *And be it further enacted,* That the said commissioners, when convened as aforesaid, shall and may appoint a suitable person to be their clerk, who shall hold his office at the pleasure of the said commissioners; whose duty it shall be to record and preserve all rules, proceedings and documents of the said commissioners, and who shall take an oath or affirmation, diligently and faithfully to discharge his trust; which oath or affirmation, either of the said commissioners is hereby authorized to administer; and in default of taking such oath or affirmation, previous to entering on the duties of the said appointment, or on failure to record diligently and truly, all or any rules or proceedings of the said commissioners, or to furnish transcripts or copies thereof, when directed by the said commissioners, or required by the Secretary of the Treasury, in writing, such clerk shall be discharged from office, and shall forfeit and pay one hundred dollars, to be recovered for the use of the United States, with costs of suit, in any court having competent jurisdiction.

SEC. 6. *And be it further enacted,* That it shall be the duty of the said commissioners, to cause to be recorded and noted, the names of such of the said commissioners as shall attend any general meeting, as also the periods of their attendance, respectively; and if any commissioner shall fail to attend such general meeting, and shall not transmit or cause to be transmitted to the said commissioners, at their said meeting, or that next subsequently holden, an excuse for such absence, which shall, by a majority of the commissioners then present, be accepted as satisfactory and reasonable, such commissioner so failing, as aforesaid, shall, for every day which he may be absent, during such meeting, forfeit and pay ten dollars, to be recovered for the use of the United States, with costs of suit, in any court having competent jurisdiction; or to be deducted from the compensation as hereafter established for the said commissioner: and a transcript from the records of the said commissioners, certified by their clerk, by which it shall appear that any commissioner has failed to attend a general meeting, and to transmit, or cause to be transmitted, an excuse, which shall have been accepted as satisfactory and reasonable, as aforesaid, shall and the same is hereby declared to be conclusive and legal evidence that the penalty aforesaid has been incurred.

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

Proviso.

Assessors to take an oath.

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 inquire after and concerning all lands, dwelling-houses and slaves in their respective assessment districts, by reference to any records or documents, and to any 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 United 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.

Commissioners for each state shall establish regulations, &c.

Frame instructions for assessors and direct them to inquire after all lands, houses and slaves.

and value and enumerate them.

Exemption of certain property.

SEC. 9. *And be it further enacted*, That for the purpose of making the aforesaid valuations and enumerations, the assessors to be appointed

Assessors shall distribute their districts into divisions, proceed through the same and require lists of lands, &c. to be delivered.

Form of the lists.

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 stories, 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 occupants: 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.

Assessors may make lists in certain cases.

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.

Penalty on delivering or disclosing a fraudulent list.

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, 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 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.

How the assessors shall proceed in such case.

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

Lists to be taken with reference to the 1st Oct. 1798, and transmitted to the principal assessors.

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.

Note to be left, requiring absentees from their residence to present their lists.

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 person, 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.

How to proceed when persons refuse or neglect to give lists.

Penalty on such refusal or neglect.

SEC. 15. *And be it further enacted,* That whenever 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.

How to proceed where dwelling-houses &c. are not possessed by any person within the assessment district, and no list is rendered.

SEC. 16. *And be it further enacted,* That the assessors, after collecting the said lists of lands, dwelling-houses and slaves, shall proceed to value and assess the same, in a just proportion, according to this act, and shall arrange and class the said lands, dwelling-houses and slaves, in three general lists; the first of which lists shall exhibit, in alphabetical order, the names of all proprietors and possessors, where known, of lots and tracts of land in such assessment district, with the quantity and valuation of each lot and tract, and the whole valuation of the lands belonging to, or possessed by any one person; the second list shall exhibit, in alphabetical order, the names of all proprietors and possessors of dwelling-houses above the value of one hundred dollars, with the description and valuation of each dwelling-house, and the appurtenances, and the quantity of land valued therewith, according to this act; and the third list shall exhibit, in alphabetical order, the names of all persons owning, possessing, or having the care of any slaves, with the number

After collecting lists the assessors shall value and assess the lands, &c. and arrange and class them in three lists.

of slaves, as aforesaid, owned by, or under the care of each person: And the forms of the said lists shall be devised and prescribed by the department of the treasury.

Penalty on assessor failing to perform his duty.

SEC. 17. *And be it further enacted*, That if any assessor shall fail to perform any duty assigned by this act, within the time prescribed in the precept, warrant or other legal instructions, not being prevented therefrom by sickness, or other unavoidable accident, every such assessor shall be discharged from office, and shall moreover forfeit and pay two hundred dollars, to be recovered for the use of the United States, in any court having competent jurisdiction, with costs of suit.

Principal assessor to give notice of valuations and enumerations, and that appeals will be received.

SEC. 18. *And be it further enacted*, That immediately after the valuations and enumerations shall have been completed, as aforesaid, the principal assessor in each assessment district, shall, by written notifications, to be publicly posted up, in at least four of the most public places in such district, advertise all persons concerned, of the place where the said lists, valuations and enumerations may be seen and examined; and that during fifteen days after the publication of the notifications, as aforesaid, appeals will be received and determined by him, relative to any erroneous or excessive valuations or enumerations by the assessor.

Principal assessor to submit the proceedings and lists of the assessors to inspection and to hear appeals.

SEC. 19. *And be it further enacted*, That it shall be the duty of the principal assessor, in each assessment district, during fifteen days after the date of public notification, to be made as aforesaid, to submit the proceedings of the assessors, and the lists by them received or taken, as aforesaid, to the inspection of any and all persons who shall apply for that purpose: And the said principal assessors are hereby authorized to receive, hear and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors: *Provided always*, that the question to be determined by the principal assessor, on an appeal respecting the valuation of any lands or dwelling-houses, shall be, whether the valuation complained of be, or be not, in a just relation or proportion to other valuations in the same assessment district.

Manner of making appeals.

SEC. 20. *And be it further enacted*, That all appeals to the principal assessors, as aforesaid, shall be made in writing, and shall specify the particular cause, matter or thing, respecting which a decision is requested, and shall moreover state the ground or principle of inequality or error complained of, by reference to some one or more valuations of lands or dwelling-houses in the same assessment district; and in all cases to which reference may be made in any appeal, as aforesaid, the principal assessor shall have power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation shall be increased, without a previous notice of at least five days to the party interested, to appear and object to the same, if he judge proper; which notice shall be given by a note in writing, to be left at the dwelling of the party, by such assessor as the principal assessor shall designate for that purpose.

Principal assessor may equalize the valuations; but they shall not be increased without notice to the party.

After the expiration of the time for appeals the assessors shall transmit copies of their lists and abstracts of their proceedings to the commissioners.

SEC. 21. *And be it further enacted*, That immediately after the expiration of the time for receiving, hearing and deciding on appeals, and within such period as shall be prescribed by the commissioners aforesaid, the principal assessor and other assessors of each assessment district, shall make out, subscribe, and transmit to the commissioner superintending the district, exact copies, certified under their hands, of all lists respectively taken by them or either of them, as aforesaid, together with three abstracts of their proceedings; one of which abstracts shall exhibit a summary view of the valuations of all lands; and another abstract shall exhibit a summary view of the valuations of all dwelling-houses; and a third abstract shall exhibit a summary view of the enumeration of all slaves, as aforesaid, in each district; the forms of which abstracts shall be established and prescribed by the department of the treasury.

SEC. 22. *And be it further enacted*, That the commissioners, as aforesaid, shall have power, on consideration and examination of the abstracts to be rendered by the assessors, as aforesaid, and of the lists aforesaid, to revise, adjust and vary, the valuations of lands and dwelling-houses in any assessment district, by adding thereto, or deducting therefrom, such a rate per centum, as shall appear to be just and equitable: *Provided*, that the relative valuations of the different lots or tracts of land, or dwelling-houses, in the same assessment district, shall not be changed or affected: *Provided, nevertheless*, that if manifest error or imperfection shall appear in any of the said abstracts, the commissioners shall and may require of the assessors, that the said abstracts be explained and corrected, and shall and may remove from office, any and all of the said assessors, and otherwise proceed against them according to this act; and if necessary, in the opinion of a majority of the commissioners, convened in a general meeting, a new valuation may be directed, and after such valuations shall have been completed and confirmed, in the manner prescribed by this act, the said commissioners shall cause the aforesaid abstracts and lists to be transmitted to the Secretary of the Treasury; in default of which, they shall severally forfeit and pay, for the use of the United States, two hundred dollars, to be recovered with costs of suit, in any court having competent jurisdiction.

SEC. 23. *And be it further enacted*, That the said commissioners, as aforesaid, shall and may direct the principal assessors of each assessment district, to register and record the lists, valuations and enumerations made by the assessors, as aforesaid; and to add to, or deduct from the valuations of the lands and dwelling-houses of each individual, such a rate per centum, as shall be determined by the commissioners, as aforesaid.

SEC. 24. *And be it further enacted*, That after the valuations, enumerations, and records thereof, shall have been completed, according to this act, it shall be lawful for the supervisors of districts comprehending but one survey of inspection, and the inspectors of surveys in districts comprehending more than one survey of inspection, with the concurrence of the supervisors of such districts, to depute one skilful and fit person, in each assessment district, to be surveyor of the revenue; and every surveyor of the revenue, so appointed, shall give bond, with surety, in a sum not less than five hundred nor more than two thousand dollars, for the diligent and faithful execution of his office, and shall take and subscribe an oath or affirmation, truly, faithfully and impartially to discharge the duties enjoined by this act; and a certificate of the said oath or affirmation, with the said bond, shall be transmitted to, and lodged in the office of the supervisor of the district.

SEC. 25. *And be it further enacted*, That it shall be the duty of the surveyors of the revenue to receive and safely preserve the records of the lists, valuations and enumerations herein before mentioned; and the said surveyors shall keep true and exact accounts of the valuation of the lands and dwelling-houses belonging to each and every individual, distinguishing each tract, lot and dwelling-house. And whenever any lands or dwelling-houses, included in the said valuation, shall be alienated, or in any way transferred, it shall be the duty of the surveyor of the revenue for the district, if a dwelling-house, or an entire tract or lot has been alienated, to charge the amount of the valuation thereon, to an account with the purchaser, and to credit the account of the person disposing of the same; and whenever a tract of land, lot, or dwelling-house, shall be divided by sale or partition, the said surveyor shall by entry and view of the said land or dwelling-house, or by other lawful ways and means, inform himself of the relative value of the different parts of the original tract or lot, or dwelling-house so divided, and shall apportion the value of the entire tract or lot, or dwelling-house, as shall be just

The commissioners may revise the valuations.

Relative valuations not to be changed.

If manifest error, &c. appear in the abstracts they may require the assessors to correct them, &c.

Abstracts and lists to be transmitted to the Treasury.

The commissioners shall and may direct the principal assessors to record the lists, &c. and add to or deduct from the valuations.

Supervisors and inspectors to depute a person in each assessment district to be surveyor of the revenue.

Surveyors of the revenue to receive the records of the lists, &c.

Their duty on sale or division of lands, &c.

On the erection of new dwelling-houses, &c. or the ceasing of property to be exempted from taxation, under the state laws ;

and on a house being destroyed or damaged by accident.

Proviso.

On receiving warrants, surveyors of the revenue shall enumerate slaves, report the number and value of houses, &c.

They shall submit their books, &c. to inspection, and grant copies.

Compensations.

To commissioners.

To clerks.

To assistant assessors.

To principal assessors.

Charges for books and stationery.

and equitable; and shall enter and record the same, in manner aforesaid. And whenever, and so often as a new dwelling-house shall be erected and inhabited, after the first day of October next, or any dwelling-houses or lands, which, at the time of making the said valuation, shall be exempted from taxation by the laws of the state where the same shall be situated, shall cease to be so exempted, the said surveyors shall and may, in their respective districts, proceed to value and assess the same, in like manner, and on the principles herein before prescribed, in respect to valuations of dwelling-houses and lands, and shall add the same to the valuations to be made by assessors, as aforesaid. And whenever, and so often as any dwelling-house shall be destroyed or damaged, by fire, or other accident, it shall be lawful for the surveyors to cancel the valuations thereon, if such house be wholly destroyed; or if such house be merely damaged or impaired, to reduce the valuation thereon, to such sum as shall be just and equitable: *Provided*, that no change of the valuation of any dwelling-house, shall be valid, until the same shall have been approved by the inspector of the survey, or the supervisor of the district, if comprehending but one survey of inspection.

SEC. 26. *And be it further enacted*, That it shall be the duty of the surveyors of the revenue, whenever they shall receive precepts or warrants for that purpose, from the inspectors of surveys, or the supervisors of districts comprehending but one survey of inspection, to enumerate any and all slaves in their respective districts above the age of twelve and under the age of fifty years, except such as from fixed infirmity, or bodily disability, may be incapable of labour, as aforesaid, and to report the number thereof, as also the number of houses, with the valuations thereof, respectively, and the valuation of any and all lands, and also to compute and state the taxes which may be due and payable by each and every individual; and to deliver true and correct lists thereof, to the persons who may be appointed to receive the same.

SEC. 27. *And be it further enacted*, That the said surveyors of the revenue shall, at all times, submit the inspection of their books and records, to the supervisors and inspectors of the internal revenues of the United States, or to any person authorized and deputed by the Secretary of the Treasury, for that purpose; and shall, moreover, grant and certify copies or transcripts therefrom, to any persons who shall apply for the same, and who shall previously tender or pay the fees hereafter allowed and established therefor.

SEC. 28. *And be it further enacted*, That the following compensations shall be allowed to the commissioners, clerks and assessors aforesaid, for services to be performed under this act.

To each commissioner, one hundred and fifty dollars, in addition to an allowance of three dollars per diem, for each and every day, in going to, attending at, and returning from any general meeting of the said commissioners, or in visiting the several assessment districts, in pursuance of any resolution of the said commissioners.

To each clerk of the commissioners, a compensation for the time they may be employed, not exceeding the rate of five hundred dollars per annum.

To each assessor, other than principal assessors, one dollar and fifty cents per diem, for every day employed in collecting lists; and also one dollar per diem for every day employed in arranging the said lists, and making the valuations and enumerations.

To each principal assessor, one dollar and fifty cents for every day employed in receiving and arranging lists, and hearing appeals, and in recording the lists, valuations and enumerations aforesaid, and corresponding with commissioners: and in addition to the said allowances and compensations, the said commissioners and assessors shall be allowed their necessary and reasonable charges for books and stationery: and

the accounts of the assessors shall be certified by, and presented to the commissioners, in the name of the principal assessor of each assessment district, who shall be responsible to the other assessors. And the accounts of the assessors and commissioners in each state, shall be presented at the treasury, for adjustment, in the name of some one of the commissioners, to be designated for that purpose, by the other commissioners, who shall distribute the sums payable to the principal assessors, aforesaid: *Provided*, that no allowance shall be made to the assessors, other than for the expense of books and stationery, until it shall be ascertained and certified to the satisfaction of the commissioners, that the services directed by this act have been performed. And all letters or packets to or from any commissioner, appointed under this act, shall, within the limits of the state for which such commissioner is appointed, be conveyed by post, free of postage.

How accounts are to be presented.

No allowance to be made to assessors until, &c.

Letters, &c. to and from commissioners free, &c.

Compensation to surveyors of the revenue.

SEC. 29. *And be it further enacted*, That the surveyors of the revenue shall be allowed the following compensations, for services to be performed under this act: For recording each and every transfer of the valuation of every entire tract of land, or dwelling-house, twelve and an half cents: For apportioning each and every valuation of a tract of land, lot or dwelling-house, and recording the same, in consequence of any division or partition thereof, fifty cents for every division of the original tract, lot or dwelling-house: For viewing each and every dwelling-house, in consequence of an application for the reduction of a valuation, and for recording the proceedings thereon, one dollar: For every official certificate, except such as may be required by the treasury department, or the supervisors, inspectors or collectors of the revenue, twenty-five cents. And the compensations aforesaid shall be paid by the party or parties applying for such reduction, record, exoneration, or apportionment.

SEC. 30. *And be it further enacted*, That for the purpose of defraying the expenses incident to the valuations and enumerations directed by this act, there be appropriated the sum of one hundred and fifty thousand dollars, to be paid out of any monies in the treasury of the United States, not otherwise appropriated.

Appropriation for the objects of the act.

APPROVED, July 9, 1798.

STATUTE II.

July 11, 1798.

[Repealed.]

CHAP. LXXI.—*An Act to regulate and fix the compensations of the officers employed in collecting the internal revenues of the United States, and to insure more effectually the settlement of their accounts.*

Allowances, in lieu of the former, to supervisors.

1791, ch. 15.
1802, ch. 19.
1815, ch. 9.

SECTION I. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in lieu of the compensations now established, there shall, from and after the first day of July, instant, be allowed, for the collection of the internal duties which have heretofore been imposed by law, the respective compensations following, to wit:

To the supervisor of the district of Virginia, an annual salary of one thousand three hundred and fifty dollars.

To the supervisor of the district of Pennsylvania, an annual salary of one thousand two hundred dollars.

To each of the supervisors of Massachusetts, New York, Maryland, North Carolina, and South Carolina, an annual salary of one thousand dollars.

To each of the supervisors of Connecticut and Ohio, an annual salary of seven hundred dollars.

To each of the supervisors of Rhode Island and New Jersey, an annual salary of six hundred dollars.

To each of the supervisors of New Hampshire, Vermont, Delaware, Tennessee, and Georgia, an annual salary of five hundred dollars.