

50 Dollars Reward.

Ran away from Salebria, near H.  
r's-Town, Washington county, (Md.)  
the 11th inst. a negro slave who calls  
himself BILL GUY, the property of  
the subscriber. Bill is about 5 feet  
7 inches high, rather of a lighter  
complexion than the generality of  
blacks, extremely awkward and ungrace-  
ful in his address and particularly his  
walk, and has a wild and suspicious  
air when accosted. He is between 18  
and 21 years of age and was raised by  
Mr. Benjamin Harrison of West River,  
which place he has a mother and  
other relations. The above reward  
will be given to any person who shall  
secure him in any goal in the United  
States, if taken out of Washington  
county.

O. H. W. STULL,  
Washington County,  
July 15th, 1813.

Daily Federal Republican

At the commencement of the late ses-  
sion of congress, our readers will recol-  
lect, that the reporter for this paper was  
refused a seat among the stenographers  
on the floor of the House of Representa-  
tives. By a subsequent resolution  
the Speaker was required to furnish  
seats for more stenographers, and they  
were by the same resolution all to be  
placed in the gallery. For some reason  
to us and to the public unknown, this  
resolution has never been complied with  
by the Speaker; of course we could not  
have a reporter in the house this ses-  
sion. Although, therefore, we have made  
every exertion that our disadvantageous  
situation would permit, to furnish our  
readers with the proceedings and debates  
of congress, yet many omissions have  
been inevitable, and these have in no  
measure been supplied by the lame and  
mutilated abstracts which have been  
published in the National Intelligencer.  
That Gazette is under the absolute con-  
trol of the administration, and through  
evil report and through good report,  
must support the interests and measures  
of its masters. Hence it has happened  
that during the late session, although  
Gales was a stenographer, and has a  
provided on the floor, but very barren  
abstracts of the congressional business  
have been furnished, and almost every  
debate has been suppressed. The motive  
for this suppression may be discov-  
ered in the manner in which the de-  
bates have been conducted, & the issue  
of the most of them. They certainly  
would never have raised the reputation  
of the majority in congress, or have  
tended to strengthen the administration  
among the people. The debates have  
been extremely interesting and upon  
the most important subjects. Bold truth  
has been freely spoken, the errors and  
vices of the administration have been  
unfolded. But as our reporter was ex-  
cluded, and as Gales has chosen to sup-  
press the debates, all has been lost to  
the people. This evil must be remedied.  
If Federal Reporters are excluded from  
the floor, they must with other citizens  
enter the galleries. But under the resolu-  
tion above alluded to, before the next ses-  
sion, we presume, new and additional  
commodations will be provided for ste-  
nographers. And if there is a stenog-  
rapher in the country competent to  
give the debates on all subjects in the  
house, he will be procured for the next  
session of Congress. It is our determi-  
nation, if sufficient encouragement is  
afforded, to issue, besides our present  
publication, a daily paper during the  
session.

Facts and events are daily occurring  
at the seat of government, extremely  
interesting to all classes of society; and  
the earliest publicity should be given  
them through the country.

Those who are willing to patronize  
the Daily Paper, will send on their  
names without delay, post-paid. We have  
no other object in view but to serve  
the cause, to do which effectually it is  
necessary to keep pace with the Con-  
gress, which scarcely ever issues, with-  
out containing some misrepresentation  
and deception to the injury of the people.  
The affairs of administration have be-  
come so desperate, that the practice of  
suppressing altogether or discoloring  
important information, and of frequent-  
ly disseminating the boldest falsehoods  
requires every effort to increase and  
strengthen the guards of truth, to con-  
struct a system of organized deception  
and falsehood, destructive of the best  
interests of the nation. The Daily Na-  
tional Intelligencer is chiefly supported  
by Federal merchants, whose business  
requires constant and early information.  
If that information can be as readily  
derived from some other than the im-  
pure source now relied on, it is to be  
presumed there will be no hesitation in  
discontinuing patronage to a mischiev-  
ous print whose proprietors and direct-  
ors are immediately interested in deceiv-  
ing the public, to further the sinister view  
of an embarrassed ministry.

Just Published  
And for Sale at George Shaw's Book  
Store, Price, \$1 50 in Boards—  
\$2 00 Bound.

The Report  
Of the Committee of Grievances and  
Courts of Justice relative to the Riot  
and Mob in the City of Baltimore.  
Together with the  
DEPOSITIONS  
Taken before the said Committee  
July 15, 1813.

# MARYLAND GAZETTE, AND POLITICAL INTELLIGENCER.

[VOL. LXXI.]

ANNAPOLIS, THURSDAY, SEPTEMBER 23, 1813.

No. 26.]

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BY

JONAS GREEN,  
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Price—Three Dollars per Annum.

## 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 col-  
lecting direct taxes and internal  
duties, there shall be and are here-  
by designated and established the  
following collection districts, to  
wit:

(Here follows the States as laid off  
into districts; that of Maryland as fol-  
lows:)

The State of Maryland shall con-  
tain nine collection districts, as fol-  
low: The first shall consist of the  
counties of Somerset, Worcester &  
Dorchester; the second of the  
counties of Talbot, Queen-Anne  
and Caroline; the third of the coun-  
ties of Kent, Cecil and Harford; the  
fourth of the city and county of  
Baltimore; the fifth of the counties  
of Anne-Arundel & 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 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 U. 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 col-  
lection 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 freehold-  
er and reside within the same, and  
if the appointment of the said col-  
lector or any of them shall not be  
made during the present session of  
congress, the president of the U. S.  
shall be, and he is hereby empow-  
ered, to make such appointment dur-  
ing the recess of the senate, by  
granting commissions, which shall  
expire at the end of the next ses-  
sion.

Sec. 3. And be it further enacted,  
That each of the principal assessors  
shall divide his district into a con-  
venient number of assessment dis-  
tricts, 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 authorised, to  
reduce the number of assessment  
districts in any collection district in  
any state, if the number shall ap-  
pear to him to be too great; and  
each assessor so appointed, and ac-  
cepting the appointment, shall, be-  
fore he enters on the duties of his  
appointment, take and subscribe be-  
fore some competent magistrate, or  
the collector to be appointed by this  
act, (who is hereby empowered to  
administer the same), the follow-  
ing oath or affirmation, to wit: "I  
do swear or affirm (as the case  
may be) that I will to the best of my  
knowledge, skill and judgment, di-  
ligently and faithfully execute the  
duties and duties of assessor for  
the assessment district (naming the  
assessment district) without favour  
or partiality, and that I will do  
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 appoint-  
ed; and every assessor acting in the  
office, without having taken the  
oath or affirmation, shall forfeit  
and pay one hundred dollars, one

moiety to the use of the U. S. 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 U. S. the  
said principal assessors shall, respec-  
tively, 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 U. S. by re-  
ference as well to any lists of as-  
sessment or collection, taken un-  
der the laws of the respective states,  
as to any other records or docu-  
ments, and by all other lawful ways  
and means, and to value and enu-  
merate the said objects of taxation  
in the manner prescribed by this act,  
and in conformity with the regula-  
tions and instructions above men-  
tioned.

Sec. 5. And be it further enacted,  
That whenever a direct tax shall be  
laid by the authority of the U. S.  
the same shall be assessed and laid  
on the value of all lands, lots of ground  
with their improvements, dwelling-  
houses and slaves, which several ar-  
ticles subject to taxation, shall be  
enumerated and valued by the re-  
spective assessors, at the rate each  
of them is worth in money: Pro-  
vided however, That all property of  
whatever kind, coming within any  
of the foregoing descriptions, and  
belonging to the U. S. or any state,  
or permanently or specially exempted  
from taxation by the laws of the  
state wherein the same may be situ-  
ated, shall be exempted from the a-  
foresaid enumeration and valuation,  
and from the direct tax aforesaid.

Sec. 6. And be it further enacted,  
That the respective assistant as-  
sessor shall, immediately after being  
required as aforesaid by the prin-  
cipal assessors, proceed through  
every part of their respective dis-  
tricts, and shall require all persons  
owning, possessing or having the  
care or management of any lands,  
lots of ground, dwelling-houses or  
slaves, lying & being within the col-  
lection district where they may re-  
side, and liable to a direct tax as a-  
foresaid, 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 aforesaid, shall  
not be prepared to exhibit a written  
list when required, and shall con-  
sent 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 re-  
ceived as the list of such per-  
son.

Sec. 8. 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 aforesaid, any false or  
fraudulent list, with intent to defeat  
or evade the valuation or enumera-  
tion hereby intended to be made,  
such person so offending and being  
thereof convicted before any court  
having competent jurisdiction, shall  
be fined in a sum not exceed-  
ing 500 dollars, nor less than 100  
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 respec-  
tively, which lists the said assessors

are hereby authorised and required  
to make, according to the best in-  
formation they can obtain, and for  
the purpose of making which they  
are hereby authorised to enter into,  
and upon all and singular the premi-  
ses respectively; and from the va-  
luation 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 of such person, it  
shall be the duty of such assessor,  
to leave at the house or place of re-  
sidence 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. 10. And be it further enacted,  
That if any person, on being notifi-  
ed or required as aforesaid, shall re-  
fuse or neglect to give such list or  
lists as aforesaid, within the time  
required by this act, it shall be the  
duty of the assessor of the assess-  
ment district within which such per-  
son shall reside, and he is hereby  
authorised and required to enter in-  
to, and upon the lands, dwelling-  
houses and premises, if it be neces-  
sary, of such person so refusing or  
neglecting, and to make, according  
to the best information which he  
can obtain, and on his own view  
and information, such lists of the  
lands, lots of ground with their im-  
provements, dwelling-houses and  
slaves owned, possessed, or un-  
der the care or management of  
such persons as are required by this  
act; which lists so made and sub-  
scribed by such assessor, shall be  
taken and reputed as good and suf-  
ficient lists of the persons and prop-  
erty for which such person is to be  
taxed for the purposes of this act;  
and the person so failing or neglect-  
ing, unless in case of sickness or  
absence from home, shall moreover  
forfeit and pay the sum of one hun-  
dred dollars, to be recovered for the  
use of the U. S. with costs of suit,  
in any court having competent ju-  
risdiction.

Sec. 11. And be it further enacted,  
That whenever there shall be in  
any assessment district, any prop-  
erty, lands, lots of ground, dwelling-  
houses or slaves, not owned or pos-  
sessed by, or under the care or man-  
agement of, any person or persons  
within such district, and liable to  
be taxed as aforesaid, and no list of  
which shall be transmitted to the prin-  
cipal assessor in the manner provided  
by this act, it shall be the duty of  
the assessor for such district, and he  
is hereby authorised and required to  
enter into and upon the real estate,  
if it be necessary, and take such  
view thereof, and of the slaves of  
such absent persons, of which lists  
are required, and to make lists of  
the same according to the form pre-  
scribed by this act, which lists being  
subscribed by the said assessor, shall  
be taken and reputed as good and  
sufficient lists of such property un-  
der and for the purposes of this act.

Sec. 12. And be it further enacted,  
That the owners, possessors or per-  
sons having the care & management  
of lands, lots of ground, dwelling-  
houses and slaves, not lying or being  
within the assessment district in which  
they reside, shall be permitted to  
make out and deliver the list there-  
of required by this act, (provided  
the assessment district in which the  
said objects of taxation lie or be, is  
therein distinctly stated) at the  
time and in the manner prescribed,  
to the assessor of the assessment  
district wherein such persons reside.  
And it shall be the duty of the as-  
sistant assessors in all such cases, to  
transmit such lists at the time and  
in the manner prescribed for the  
transmission of the lists of the ob-  
jects of taxation, lying and being  
within their respective assessment  
districts, to the principal assessor of  
the collection district wherein the  
said objects of taxation shall lie or  
be, immediately after the receipt  
thereof, and the said lists shall be  
valid, and sufficient for the pur-  
poses of this act; and on the delivery  
of every such list, the person mak-  
ing and delivering the same shall  
pay to the assistant assessor one  
dollar, one half whereof he shall

retain to his own use, and the other  
half thereof he shall pay over to the  
principal assessor of the district  
for the use of such principal as-  
sessor.

Sec. 13. And be it further enacted,  
That the lists aforesaid shall be taken  
with reference to the day fixed  
for that purpose by the act or acts  
of congress laying the tax or taxes;  
and the assistant assessors respec-  
tively, after collecting the said lists,  
shall proceed to arrange the same  
and to make two general lists; the  
first of which shall exhibit, in al-  
phabetical order, the names of all  
persons liable to pay taxes, under  
the authority of the U. States,  
residing within the assessment dis-  
trict, together with the value and  
assessment of the objects liable to  
taxation within such district, for  
which each such person is liable to  
pay a direct tax, and whenever so  
required by the principal assessor,  
the amount of direct tax payable by  
each person on such objects, under  
the state laws imposing direct taxes;  
and the second list shall exhibit in  
alphabetical order, the names of all  
persons residing out of the collec-  
tion district, owners of property  
within the district, together with  
the value and assessment thereof,  
or amount of direct tax due thereon  
as aforesaid. The forms of the said  
general lists, shall be devised and  
prescribed by the principal assessor,  
and lists taken according to such  
form shall be made out by the as-  
sistant assessor and delivered to  
the principal assessor within sixty  
days after the day fixed by the act  
of congress requiring lists from in-  
dividuals. And if any assistant as-  
sessor shall fail to perform any du-  
ty assigned by this act within the  
time prescribed by his precept, war-  
rant or other legal instructions, not  
being prevented therefrom by sick-  
ness or other unavoidable accident,  
every such assessor shall be dis-  
charged from office, and shall moreover  
forfeit and pay two hundred dollars  
to be recovered for the use of the  
United States in any court hav-  
ing competent jurisdiction, with costs  
of suit.

Sec. 14. And be it further enacted,  
That immediately after the valua-  
tions and enumerations shall have  
been completed as aforesaid, the  
principal assessor in each collection  
district shall, by advertisement in  
some public news-paper, if any  
such there be in such district, and  
to be publicly posted up in at least  
four of the most public places in  
each assessment district, advertise all  
persons concerned, of the place  
where the said lists, valuations and  
enumerations may be seen and ex-  
amined; and that during 25 days  
after the publication of the notifi-  
cation as aforesaid, appeals will be  
received and determined by him re-  
lative to any erroneous or excessive  
valuations or enumerations by the  
assessor. And it shall be the duty  
of the principal assessor in each col-  
lection district, during 25 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 prin-  
cipal assessors, are hereby authorised  
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 property, 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. And  
all appeals to the principal assessors  
as aforesaid, shall be made in writ-  
ing, and shall specify the particular  
cause, matter, or thing, respecting  
which a decision is requested, and  
shall moreover state the ground or  
principal of inequality or error com-  
plained of; and the principal as-  
sessor 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 prop-  
er; which notice shall be given by  
a note in writing, to be left at the  
dwelling-house of the party by such  
assessor as the principal assessor  
shall designate for that purpose.

Sec. 15. And be it further enacted,  
That whenever the quotas or por-  
tions of direct tax payable by the  
states respectively shall be laid and  
apportioned by law on the counties  
or state districts, and such county  
or counties, state district, or dis-  
tricts, shall contain more than one  
assessment district, then and in that  
case, the principal assessors shall  
have power on examination of the  
lists rendered by the assistant as-  
sessor according to the provisions of  
this act, to revise, adjust, and equal-  
ize the valuations of lands, lots  
of ground with their improvements,  
dwelling houses and slaves, between  
such assessment districts, by de-  
ducting from or adding to either  
such a rate per centum as shall ap-  
pear just and equitable.

Sec. 16. And be it further enacted,  
That immediately after hearing ap-  
peals, and adjusting and equalizing  
the valuations according to the pro-  
visions of the preceding section, the  
principal assessors respectively shall  
make out lists containing the sums  
payable according to the assessments  
aforesaid, and according to the pro-  
visions of this act, upon every ob-  
ject of taxation within their respec-  
tive districts, so as to raise upon the  
county or counties, state district  
or districts, contained within the  
collection districts established by  
this act, for which they are respec-  
tively appointed, the quota of the  
direct tax laid by the U. S. which  
shall have been imposed on such  
county or counties, state district  
or districts, by the law laying such di-  
rect tax; which lists shall contain  
the name of each person residing  
within the collection district liable  
to pay the direct tax, or of the per-  
son residing within the said district  
and having the care or superintend-  
ance of property lying within the  
said district, which is liable to the  
payment of said tax, where such  
person or persons are known, to-  
gether with the sum payable by each  
such person or persons aforesaid, on  
account of the said direct tax as a-  
foresaid. And where there is any  
property within any collection dis-  
trict liable to the payment of the  
direct tax, not owned or occupied  
by or under the superintendence of  
any person resident therein, there  
shall be a separate list of such prop-  
erty specifying the sums payable,  
and the names of the respective pro-  
prietors, where known.

Sec. 17. And be it further enacted,  
That each of the collectors to be  
appointed as aforesaid, shall, within  
sixty days from the day on which  
the principal assessors shall have  
received the lists from the assist-  
ant assessors, be furnished by the  
principal assessors with one or more  
of the lists prepared in conformity  
with preceding sections by the prin-  
cipal assessor, signed and certified  
by such assessor. And each collec-  
tor on receiving a list as aforesaid,  
shall subscribe three receipts, one of  
which shall be given on a full and  
correct copy of such list, which list  
and receipt shall remain with the  
principal assessor and be open to  
the inspection of any person who  
may apply to inspect the same; and  
the other two receipts shall be given  
on aggregate statements of the  
lists aforesaid, exhibiting the gross  
amount of taxes to be collected in  
each county or state district con-  
tained in the collection district; one  
of which aggregate statements and  
receipts shall be transmitted to the  
secretary and the other to the com-  
ptroller of the treasury.

Sec. 18. And be it further enacted,  
That each collector, before receiv-  
ing any list as aforesaid for collec-  
tion, shall give bond, with one or  
more good and sufficient sureties,  
to be approved of by the comptroller  
of the treasury, in at least double  
the amount of the taxes assessed in  
the collection district for which he  
may be appointed; which bond shall  
be payable to the U. S. with condi-  
tion for the true and faithful dis-  
charge of the duties of his office  
according to law, and particularly  
(See last page.)