



PRINTED AND PUBLISHED,  
 EVERY TUESDAY MORNING, BY  
**Thomas Perrin Smith,**  
 (PRINTER OF THE LAWS OF THE UNION.)

**THE TERMS**  
 Are Two Dollars and Fifty Cents per annum, payable half yearly, in advance: No paper can be discontinued until the same is paid for.  
 Advertisements are inserted three weeks for One Dollar, and continued weekly for Twenty Five Cents per square.

**LAWS OF THE UNITED STATES**  
 (BY AUTHORITY.)

**AN ACT**

To provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the U. States, and to provide for assessing and collecting the same.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That a direct tax of six millions of dollars be and is hereby annually laid upon the United States, and the same shall be and is hereby apportioned to the states respectively, in manner following:

To the state of New Hampshire, one hundred and ninety three thousand five hundred and eighty six dollars and seventy four cents.

To the state of Massachusetts, six hundred and thirty two thousand five hundred and forty one dollars and ninety six cents.

To the state of Rhode Island, sixty nine thousand four hundred and four dollars and thirty six cents.

To the state of Connecticut, two hundred and thirty six thousand three hundred and thirty five dollars and forty two cents.

To the state of Vermont, one hundred and ninety six thousand six hundred and eighty seven dollars and forty two cents.

To the state of New York, eight hundred and sixty thousand two hundred and eighty three dollars and twenty four cents.

To the state of New Jersey, two hundred and seventeen thousand seven hundred and forty three dollars and sixty six cents.

To the state of Pennsylvania, seven hundred and thirty thousand nine hundred and fifty eight dollars and thirty two cents.

To the state of Delaware, sixty four thousand ninety two dollars and fifty cents.

To the state of Maryland, three hundred and three thousand two hundred and forty seven dollars and eighty eight cents.

To the state of Virginia, seven hundred and thirty eight thousand thirty six dollars and eighty eight cents.

To the state of Kentucky, three hundred and thirty seven thousand eight hundred and fifty seven dollars and fifty two cents.

To the state of Ohio, two hundred and eight thousand three hundred dollars and twenty eight cents.

To the state of North Carolina, four hundred and forty thousand four hundred and seventy six dollars and fifty six cents.

To the state of Tennessee, two hundred and twenty thousand one hundred and seventy three dollars and ten cents.

To the state of South Carolina, three hundred and three thousand eight hundred and ten dollars and ninety six cents.

To the state of Georgia, one hundred and eighty nine thousand eight hundred and seventy two dollars and ninety eight cents: and

To the state of Louisiana, fifty six thousand five hundred and ninety dollars and twenty two cents.

Sec. 2. And be it further enacted, That from and after the passing of this act, the act of Congress, entitled "An act for the assessment and collection of direct taxes and internal duties," passed on the twenty second day of July, one thousand eight hundred and thirteen, shall be and the same is hereby repealed, except so far as the same respects the collection districts therein and thereby established and defined, so far as the same respects internal duties, and so far as the same respects the appointment and qualifications of the collectors and principal assessors therein and thereby authorized and required; in all which respects, so excepted, as aforesaid, the said act shall be and continue in force for the purposes of this act: *Provided always*, That for making and completing the assessment and collection of the direct tax laid by virtue of the act of Congress, entitled "an act to lay and collect a direct tax within the United States," passed on the second day of August, one thousand eight hundred and thirteen, the said first mentioned act of Congress shall be and continue in force, any thing in this act to the contrary thereof in any wise notwithstanding.

Sec. 3. And be it further enacted, That upon of the principal assessors hereto-

fore appointed, or hereafter appointed, 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 is hereby 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 the principal assessors respectively, and each assistant assessor to be appointed, and accepting the appointment, shall, before he enters on the duty of his appointment under this act, take and subscribe, before some competent magistrate, or some collector of the direct tax and internal duties, (who is hereby empowered to administer the same) the following 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, diligently and faithfully execute the office and duties of principal assessor (or assistant assessor, as the case may be) for (naming the district) without favour or partiality, and that I will do equal right and justice in every case in which I shall act as principal assessor, (or assistant assessor, as the case may be)." 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 principal or assistant assessor acting in said office, without having taken the said oath or affirmation, shall forfeit and pay one hundred dollars, one moiety to the use of the U. 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 principal assessor and his assistants in the performance of the duties enjoined by or under this act; and shall also frame instructions for the said principal assessors and their assistants, pursuant to which instructions the said principal assessors shall, on the first day of February next, direct and cause the several assistant assessors in the district to enquire after and concerning all lands, lots of ground with their improvements, dwelling houses, and slaves, made liable to taxation under this act, 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, & by all other lawful ways and means, and to value & enumerate the said objects of taxation in the manner prescribed by this act, & in conformity with the regulations and instructions above mentioned. And it shall be further lawful for the secretary of the treasury to direct all errors committed in the assessment, valuation, and tax lists, or in the collection thereof, heretofore or hereafter made in the valuation, assessment, and tax lists of the direct tax, laid by virtue of the said act of Congress, entitled "an act to lay and collect a direct tax within the United States," & also, all such errors as may from time to time be committed in the assessment, valuation, and tax lists, or in the collection thereof, as may hereafter be made in the assessment of the direct tax by this act laid, to be corrected in such form, and upon such evidence, as the said secretary shall prescribe and approve.

Sec. 5. And be it further enacted, That the said direct tax laid by this act, shall be assessed and laid on the value of all lands and lots of ground with their improvements, dwelling houses and 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, existing at the time of the passage of this act, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid; *And provided also*, That nothing herein contained shall be construed to exempt from enumeration and valuation and payment of the direct tax, any public lands which heretofore have been, or hereafter may be, sold in the states of Ohio, and Louisiana, under any law of the U. States, the compact between the U. States and the said states to the contrary notwithstanding.

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 or being within the collection district where they 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;— *Provided always, nevertheless, and it is hereby further enacted and declared*, That the valuations and assessments heretofore made and completed, or to be made and completed, by virtue of the said act of Congress, entitled "an act for the assessment and collection of direct taxes and internal duties," and the said act of Congress, entitled "an act to lay and collect a direct tax within the United States," in relation to the several states wherein the same has been assessed or is assessing, shall be and remain the valuations and assessments for the said states respectively, subject only to the revision, equalization, and apportionment, among the several counties and state districts, by the board of principal assessors hereinafter constituted, to be made as is hereinafter directed, for the purpose of levying and collecting annually the direct tax by this act laid, in the manner hereinafter provided; until provision shall be made by law for altering, modifying, or abolishing the same. And the principal assessors in the said several states wherein a direct tax has heretofore been assessed as aforesaid, shall, at the time and times herein and hereby prescribed for making the valuation and assessment in states wherein a direct tax has not heretofore been assessed (in consequence of the legislative assumption of the quotas of the direct tax of such states respectively) proceed to revise, and shall revise, their several and respective valuations, assessments, and tax lists, correcting therein all errors, and supplying all omissions, which have been or shall be therein discovered and ascertained—

And in making the said revision as aforesaid, it shall be the duty of the said principal assessors, to inquire and ascertain what transfers and changes of property in lands, lots of ground, dwelling houses, and slaves, have been made and effected since the time of the original valuation and assessment aforesaid; and also what changes of residents and non-residents have occurred; and also what slaves have been born, or have died, or have runaway, or become otherwise useless; and also what house, or other improvements of real estate, have been burned or otherwise destroyed; and thereupon to make such changes, additions, or reductions, in the said valuations and assessments respectively, as truth and justice shall require. And for the purpose of making the said revision as aforesaid, of the said valuations, assessments and tax lists, the principal assessors shall take and pursue all lawful measures, by the examination of records, by the information of the parties in writing, or by other satisfactory evidence or proof. And in case of any alteration made upon such revision affecting the property or interests of any person, so as to charge such person with any greater amount of tax, or to transfer the charge of the tax from one person to another, there shall be the like proceedings as is herein provided in the case of appeals upon the original assessment. And the principal assessors, after hearing such appeals, shall proceed to make out and to deliver revised lists of their valuations and assessments, respectively, to the board of principal assessors, to be constituted as is hereinafter mentioned. And thereupon, the said board of principal assessors shall proceed in like manner as is hereafter provided in the case of an original assessment, submitted to the said board of principal assessors for the purpose of an equalization and apportionment of the direct tax by this act laid to and among the counties and state districts of the states respectively.

Sec. 7. And be it further enacted, That if any person owning, possessing or having the care or management of property liable to a direct tax as aforesaid, shall not be prepared to exhibit a written list when required as aforesaid, and shall consent to disclose the particulars of any and all the lands and lots of ground, with their improvements, dwelling houses, and slaves, taxable as aforesaid, then and in that 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 defeat or evade the valuation or enumeration 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 exceeding five 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, and for the

purpose of making which they are hereby authorized to enter into 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 of such person, it shall be the duty of such assessor to leave at the house or place of residence of such person, a written note or memorandum, requiring him to present to such assessor the list or lists required by this act, within ten days from the date of such note or memorandum.

Sec. 10. And be it further enacted, That if any person, on being notified or required 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 assessor for the assessment district within which such person shall reside, and he is hereby authorized and required to enter into upon the lands, dwelling houses and premises, if it be necessary, of such persons 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 and lots of ground, with their improvements, dwelling houses and slaves, owned or possessed, or under the care or management of such persons, as are required by this act; which list so made and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such persons is to be taxed for the purposes of this act; and the person so failing or neglecting, unless in case of sickness or absence from home, shall, moreover, forfeit and pay the sum of one hundred dollars, to be recovered for the use of the United States, with costs of suit, in any court having competent jurisdiction.

Sec. 11. And be it further enacted, That whenever there shall be in any assessment district, any property, lands and lots of ground, dwelling houses, or slaves, not owned or possessed by, or under the care or management 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 principal assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required, to enter into and upon the real estate, if it be necessary, and take such view thereof, and of the slaves, of which lists are required, and to make lists of the same, according to the form prescribed by this act, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, under and for the purposes of this act.

Sec. 12. And be it further enacted, That the owners, possessors, or persons having the care or 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 thereof 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 assistant 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 objects of taxation lying and being within their respective assessment districts, to the principal assessor of their collection district, whose duty it shall be to transmit them 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 purposes of this act; and on the delivery of every such list, the person making 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 assessor.

Sec. 13. And be it further enacted, That the lists aforesaid shall be taken with reference to the day fixed for that purpose, by which this act as aforesaid, and the assistant assessor respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists, the first of which shall exhibit in alphabetical order, the names of all persons liable to pay a tax under this act, residing within the assessment district, together with the value and assessment of the objects, liable to taxation within such district for which each such person is liable; 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 collection district, owners of property within

the district, together with the value and

assessment thereof, or the amount of direct tax due thereon as aforesaid. The forms of the said general lists shall be devised and prescribed by the principal assessor, & lists taken according to such form shall be made out by the assistant assessor, and delivered to the principal assessor, within sixty days after the day fixed by this act as aforesaid, requiring lists from individuals; and if any assistant assessor shall fail to perform any duty assigned by this act, within the time prescribed by his 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.

Sec. 14. And be it further enacted, That immediately after the valuations and enumerations shall have been completed as aforesaid, the principal assessor in each collection district, shall, by advertisement in some public newspaper, if any there be in such district, and by written notifications 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 examined, and that during twenty five 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. And it shall be the duty of the principal assessor in each collection district, during twenty five days after the date of publication 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 it shall be the duty of said principal assessors to advertise and attend two successive days of the said twenty five at the court house of each county within his assessment district, there to receive and determine upon the appeals aforesaid, and, *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 writing, and shall specify the particular cause, matter or thing, respecting which a decision is required, and shall moreover state the ground or principle of inequality or error complained of. And 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 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 a county or state district shall contain more than one assessment district, the principal assessors shall have power, on examination of the lists returned by the assistant assessors, according to the provisions of this act, to revise, adjust, and equalize the valuation of lands, and lots of ground, with their improvements, dwelling houses and slaves, between such assessment districts, by deducting from, or adding to either, such a rate per centum, as shall appear just and equitable.

Sec. 16. And be it further enacted, That the principal assessors shall, immediately after the expiration of the time for hearing and deciding appeals, make out correct lists of the valuation and enumeration in each assessment district, and deliver the same to the board of principal assessors hereinafter constituted, in and for the states respectively. And it shall be the duty of the principal assessors, in each state, to convene, in general meeting, at such time and place, as shall be appointed and directed by the Secretary of the Treasury. And the said principal assessors, or a majority of them, so convened, shall constitute, and they are hereby constituted, a board of principal assessors for the purposes of this act, and shall make and establish such rules and regulations, as to them shall appear necessary for carrying such purposes into effect, not being inconsistent with this act, or the laws of the United States.

Sec. 17. And be it further enacted, That the said board of principal assessors, convened and organized as aforesaid, shall and may appoint a suitable person or persons, to be their clerk or clerks,

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