

shall be wholly valued to such tenants; and land assigned to and held by tenant in dower, shall be assessed to such tenant; and where divers persons have particular estates or interests carved out of the same inheritance (as for years, with a reversion or remainder for life or in fee), a just computation thereof shall be made in proportion to the value of their particular interests therein, so that added together they shall amount to the full value of such lands, estimated agreeable to the directions of this act; in which computation, the length of the term for years, the age and health of the tenant for life, and the chance of the reversion, shall be considered.

And be it enacted, That the commissioners of the tax shall, at their first meeting, or within ten days thereafter, appoint the sheriff, or such person as they may judge most proper, to be collector of the tax in their county; and the person so appointed shall appear before the commissioners (within five days after notice of his appointment) and in their presence enter into bond, with good and sufficient securities, such as they shall approve, in double the sum to be collected, with condition, "That if the above bound shall well and faithfully execute and perform the several duties required of him as collector of the tax for ——— county, according to law, then the above obligation to be void, else to remain in full force;" and the commissioners shall witness the execution of such bond, and immediately thereafter transmit the same to the clerk of the county court, who shall record the same and transmit the original to the clerk of the general court, who shall also forthwith record the same, and immediately thereafter deliver the original to the register of the chancery court, to be by him safely kept in the chancery office; and an attested copy of either of the said records shall be as good evidence in law, as if the said bond was actually produced and proved in court; and any person appointed a collector, who shall, after notice of his appointment, neglect to appear, not having a reasonable excuse in the judgment of the commissioners, or appearing shall refuse to take upon him the office of collector, or shall refuse or neglect to give bond as aforesaid, shall forfeit and pay fifty pounds current money; and the commissioners of the tax may also, in their discretion, remove any collector from his office, and shall, immediately on any vacancy, by death or removal, or by refusal to act, neglect to appear, or to give bond as aforesaid, appoint some other collector, who shall be subject to the same penalty, in case of neglect or refusal, until a proper collector can be procured for such county.

And be it enacted, That the collector or his deputy shall, on the request of any person charged, or on the request of any person offering to pay for any person charged, shew to the person so applying the certificate given by the commissioners of such charge, and if required give him a copy thereof; and if it shall appear to any collector, that any person shall reside in any other district of his county than that in which his property shall be valued, it is hereby declared to be the duty of such collector, to enter such assessment under the district where such person shall reside; and if it shall appear to any collector, that any person whose property shall be valued in his county shall not reside therein, it is hereby declared to be the duty of such collector to make diligent inquiry where such person shall live, and he shall, if known, transmit to the collector of the county where such person shall reside, a copy of the valuation made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the district where such person shall reside, and collect the same.

And be it enacted, That the commissioners aforesaid shall and may divide their respective counties into convenient districts, containing not less than one or more than three entire hundreds; and the said collectors, with the approbation of the said commissioners, shall appoint a deputy in each district, for whom he shall be answerable.

And be it enacted, That the commissioners shall, on or before the first Monday in June next, make out and deliver to the collectors an alphabetical list of the persons in each district chargeable for the property therein, the amount of the valuation of each person's property respectively, as made or corrected by them, expressing the sum to be paid thereon by this act.

And be it enacted, That every person shall, on or before the first day of October next, pay to the collector of the county, or his deputy in the district where his property was valued, the assessment imposed by this act, in current money or continental bank notes.

And, Whereas congress have agreed to discount one fourth part of their requisitions in continental loan-office certificates for interest due on their domestic debt, *Be it enacted,* That every person rated and taxed as herein before directed, upon paying three fourths of one half of the tax imposed by this act in specie or bank notes aforesaid, may discount one eighth part of his rate or tax in such continental loan-office certificates for interest, as congress, by their resolution of the twenty-eighth of April seventeen hundred and eighty-four, have directed and agreed to take in part of their requisitions aforesaid.

And be it enacted, That where any person, whose property is chargeable with the rate by this act imposed, shall be under the age of twenty-one years, if the parent or guardian of such infant shall make payment, the same shall be allowed him in his account with such infant.

And be it enacted, That if an executor or administrator shall have any personal estate of the deceased in his hands, chargeable with the assessment imposed by this act, he may inform the assessor, and on payment of the rate, the receipt of the collector shall be sufficient evidence to discharge such executor or administrator for the sum by him paid.

[To be concluded in our next.]

A Supplement to the ACT to authorize the United States in Congress assembled to impose and levy a duty of five per cent. on imported foreign goods, and all prizes and prize goods, for the payment of the debt contracted by Congress during the war.

BE it enacted, by the general Assembly of Maryland, That the said act shall be in force, and the powers thereby vested in the United States in Congress assembled shall take place, and may be exercised, as soon as twelve states, including this state, shall vest the United States in Congress assembled with power and authority to lay and collect the duty in the said act mentioned, for such time and upon such terms as the United States in Congress assembled shall accept as a substantial compliance with their resolve of the third of February seventeen hundred and eighty one; and the delegates of this state in congress are hereby authorized and instructed to consent to the most proper and effectual measures, consistent with the Confederation, for obtaining complete power to be vested in the United States for the purpose aforesaid.

PARIS, October 3.

THE exchange of the signatures of the treaty, entered into between France and Holland, has actually taken place. Several couriers have passed to the Hague and Vienna during these few days.

They write from Toulouse, that an arret has been published by the council of state, which prohibits the exportation of French grain into the kingdom of Spain. It is not known what to attribute this prohibition to. It is said that the parliament of Toulouse oppose the execution of this arret, which will be very prejudicial to the trade of the inhabitants of Adige, Certe and Vendres.

LONDON, October 17.

They write from Petersburg, that the empress has signified a design of establishing an order of Russian ladies of quality, who are to be distinguished by wearing a gold cross enamelled, bearing the following inscription: "Prerogative of illustrious birth."

Oct. 20. A very curious marriage was lately celebrated in Drury-lane, which strongly marks the progress of folly and dissipation.—A man of some considerable fortune was kept for a week in a bagnio in a state of intoxication, and became so infatuated, as to promise immediate marriage to one of the most common prostitutes of the place. Care was taken that he should be kept as devoid of reason as possible, until the business was finished, which was done with all the splendour of Old Drury. He gave a grand dinner to the mother and child, and as many nuns as he pleased to invite—and thus a gentleman, who perhaps deserved a better fate, was hurried by intoxication and proportioned infatuation, into a life of shame and misery. Let the youth of spirit and intrigue read this, and learn to avoid those haunts, and that company, where the ambition is, to level all to the same standard of unhappiness, and debase human nature by the corrupt influence of its dregs!

BOSTON, December 27.

The rapid strides that have been, and are now making, to rid this country of cash, is certainly a matter, says a correspondent, of a very serious nature. Near 20 barrels of dollars are said to have been exported in one vessel that lately sailed from this port. And were it not for the circulation of bank notes, &c. we should experience, in a great degree, the want of a necessary circulating medium.

Friday last a countryman stole a turkey from another countryman in the market, and after the thief was detected, and the owner got possession of his turkey, the culprit was made to set on a horse in the square for about ten minutes, in the midst of hundreds of spectators, in order that he might be known, preferable to his being carried before a magistrate.

NEW-YORK, January 5.

By letters brought by the French packet we learn, that the empress of Russia has turned her thoughts towards establishing a trade to the East-Indies from her dominions, which are more conveniently situated for that purpose than any other of the European states, and the passage much shorter; there are now two vessels building at Archangel, of 1000 tons burthen each, to be employed in that traffic, which if they meet with success, of which there is not the least doubt, that place will soon be resorted to by merchants from all parts of her imperial majesty's extensive territories. The empress is also about fitting out an expedition to go upon discoveries in the northern seas; that undertaken by captain Cook has roused them from their lethargy, and stimulated them to attempt something of the same nature, seeing that their extensive empire lies very convenient for penetrating towards the north, and surveying the western coast of America to its utmost extent, likewise the eastern coast of Asia. The expedition is to set off from Kamtschatka, and particular orders given the commanders to avoid as much as possible the track of captain Cook or other circumnavigators, but to endeavour to explore new regions. Another expedition for the same purpose, is to go by land through the dreary wastes of Siberia, crossing the north of Europe, and bending their course towards the southern Ocean. This extraordinary attempt is actually fixed upon for next July.

Jan. 22. Last Saturday afternoon arrived at his apartments in this city, his excellency Richard Henry Lee, Esq; member for the state of Virginia, and president of congress; a number of other gentlemen of that body, with Charles Thomson, Esq; secretary to the congress from its first institution. On landing every mark of deference and satisfaction on their safe arrival, was expressed by his excellency governor Clinton, his worship James Duane, Esq; our mayor, and the principal citizens present; a salute of thirteen guns was fired

from the battery on that cheerful occasion, which diffused a general joy through our city, consequent to the gracious decision of congress to hold their temporary sessions on the Hudson, in preference of every other sister state. And yesterday congress met at their apartments in the city hall, for the dispatch of public business.

Last Saturday was committed to the gaol of this city, for piracy, a certain Burke, alias De Burke, a native of Dunkirk, of Irish extraction. He appears to be a thorough paced villain, capable of every enormity. He was apprehended on the information of a person of this city, to whom he had, in an unguarded hour, developed the arcanum of his heart. He has made an ample confession, and we hope ere this, his accomplice, who was in Philadelphia, is properly secured. It appears by his confession, that he, (who acted as mate) and the captain, were the sole perpetrators of this iniquitous (not to say satanic) fraud; that while the merchant was ashore, at one of the West-India islands, they hoisted in their boat, and fell to leeward, where they put the hands on shore, as he says, (though it is conjectured they murdered the whole crew) and shaped their course for Baltimore, where they arrived safe, and disposed of vessel and cargo. Burke had come here with a view of taking his passage in the packet for France.

PHILADELPHIA, January 15.

Extract of a letter from a gentleman in Virginia, dated Hopton, November 22.

"Since my last, another letter has come to hand from Dr. Brooks, which makes it credible that there is something of importance in the discovery of the perpetual motion. I am told you are one of the philosophical society—Will it be worth their notice to attend to the subject, and offer a premium for the discovery? If found to be really useful, I, for my own part, would not be backward to subscribe handomely, as I know it would be a means to raise the value of all real estates in the interior country, as soon as the machine becomes of general use."

Extract of a letter from a gentleman in Kentucky, to his friend in Hopton, dated November, 1784.

"I can now assure you, that I have seen the machine which performs the perpetual motion. The whole manufacture will not weigh more than five or six pounds. I have not indeed seen it moving; because the author, having satisfied his own eyes with the certainty of it, displaced some parts of the machine, in order to make an amendment; but as sure as we live, the discovery is real. I have received such a view of the machine, and such an account of its connexion, that I can make it myself, and would stake my life upon the performance. I speak thus positively, lest you may be like some persons of my acquaintance, who look upon it as a matter incredible. It may be produced within a circle, four inches in diameter; and it may be extended to the diameter of one hundred feet or more: so that it will really perform wonders for the benefit of mankind. It will now make very little odds, in what part of the earth a man fixes his habitation. The conveniences, and even luxuries of life, will be equally diffused over every country—I must now repeat my request to be favoured with such papers as you can procure in future respecting the balloon. The author of the perpetual motion, is going to join with me in attempting a new discovery, or a machine of peculiar construction, which will fly without some of the balloon's incumbrances, and upon a principle entirely new."

Tuesday the 4th instant, two boys were in a mill dam near Frankfort.—A man having occasion to go to the mill, took with him his son, a young lad, who, with the miller's son, went to slide on the ice, which must have broke, as their bodies were taken up soon after, having been carried down under the ice by the stream.

Extract of a letter from New-York, dated January 2, 1785.

"We have been most rationally entertained for these few weeks, by the edifying, as well as pleasing lectures, delivered by the famous Dr. Moyes, the blind philosopher, who may be esteemed, with justice, a wonderful prodigy of the age; he unites with the profound and enlightened philosopher, an elegant person, and a most entertaining companion in a private circle, defending gracefully from the sublimity of a philosopher to indifferent subjects.

"You will be honoured with his presence in your city in a week or two. I would advise you to caution your bellies to fortify their hearts against the irresistible impressions of his magic charms. Indeed he possesses, beyond any man I have met, the power of insinuating himself into every heart.

"Our ladies are all turned philosophers—the moment ice begins to form in a tumbler, they are examining into the manner of its chritalization—or if the room happens to smoke, the cause is directly investigated."

The Yacht Diligent, lately carried into Charleston, S. C. by the pilots of that port, mentioned in a former paper, proves to be the property of captain Francis Schlegel, and the following information relating to her, is given by the negroes found on board, viz. a negro man named Jack, a boy by the name of John and a wench called Sally, who say, that their master (captain Francis Schlegel) was owner of the said yacht, and proceeded from Surinam to Demarara—that their master had sold some of his property in that island, and received the money—that in his voyage to Surinam, he went on shore on a desolate island, where he found two Frenchmen in distress, and upon the principle of humanity took them on board—that before they reached Surinam, the two Frenchmen took an opportunity to murder their master, and they in attempting to save him, were stabbed and cut in a most cruel manner—that after they had killed their master, and taken his money, which divided, they proceeded for Charleston, run into Hull's, and came to an anchor—that one of the Frenchmen went on shore at Sewee, and the other took the boat, and with one of the negroes came to that city.

Information of the above horrid murder being given to the judge of the admiralty, a warrant was issued by him to apprehend the perpetrators; and it is supposed that the Frenchman who came to town was apprized of his danger, and made his escape on board a Spanish brig, which sailed immediately after he embarked.