

ful, or after reasonable and convenient notice shall neglect, to render such account, he or she shall forfeit a sum not exceeding fifty pounds current money for such refusal or neglect; and the assessor shall, on his own knowledge, or the best information he can obtain, value the property of such person to the utmost sum he believes in his conscience the same may be worth in ready money, and shall certify to the commissioners of the tax the property so valued, and also the refusal or neglect, and the said commissioners shall double the assessment of such person, and the same shall be collected as the public assessment; and if any person shall give in a partial account of his or her said real or personal property under his or her care and management, or of the property in his or her possession, with intent that the payment of the assessment or rate on any property omitted may be avoided, such person shall forfeit the value of the property omitted, to the use of the county.

*And be it enacted,* That every assessor shall inform himself, by all lawful ways and means, of all real and personal property in his district, (except as before excepted,) and shall, immediately on such information, proceed to value such property agreeably to the directions of this act, and shall bring with him, at the time and to the place appointed by the commissioners for his appearance, a certificate in writing, of the particulars of all real and personal property in his district, and of his valuation of the personal estate, and of such real estate as he shall be directed to value by the commissioners, in which shall be expressed the number of slaves of each description within this act, and the weight of plate, and the value of each of the above species of property, and all other real and personal property, and the value thereof, and the amount of the value of the whole real and personal property of every person in his district, and the amount of the value of all real and personal property in the district, and shall return, with his certificate, an alphabetical list of the names of all persons whose property he shall value; and if any assessor cannot discover the owner of any real or personal property in his district, he shall value and mention the same in his return, and note that the owner is unknown.

*And be it enacted,* That the following species of personal property shall be valued at the respective sums following, to wit: Every male and female slave from eight to fourteen years of age, fifteen pounds current money; and every male slave from fourteen to forty-five years of age, forty-five pounds like money; and every female slave from fourteen to thirty-six years of age, thirty pounds like money; male and female slaves above the age of forty-five years, and female slaves above the age of thirty-six years, to a true proportioned value to male and female slaves above or under those ages; and shall return, in their certificate, the number of negroes of each person above the said ages, with their valuation; and if any slave shall not be perfect in his limbs or sight, or from the want of health, or any visible infirmity, shall be rendered incapable to perform his usual and proper labour, the assessor shall make a reasonable abatement for such cases, and shall note the same in his return; and silver plate eight shillings and four-pence like money per ounce; and the other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same at its actual worth, in current money; provided, that the said assessors shall be at liberty, and are hereby directed, to estimate male slaves, who are tradesmen, at such value as they may adjudge them to be worth, regarding their respective trades, and their proficiency therein.

*And be it enacted,* That no person whose property shall not be assessed to the amount of ten pounds current money, shall be liable for, or chargeable with, any tax, assessment or charge, to be imposed in virtue of this act.

*And be it enacted,* That there shall be allowed to every commissioner and clerk, appointed or to be appointed in virtue of this act, the sum of fifteen shillings current money for every day he shall act as commissioner or clerk, by virtue of and according to the provisions of this act; and there shall be allowed to every assessor to be appointed in virtue of this act, a sum not less than ten pounds current money, nor exceeding forty pounds current money, in the discretion of the commissioners of the tax, according to the duty which he shall be required to perform; which sums shall be respectively laid by the justices of the levy courts of the several counties of this state, and levied and collected by the sheriff or collector, in the discretion of the justices, in the same manner, and at the same time, that other county charges are laid, levied and collected, with the usual commission for collecting the same.

*And be it enacted,* That if any person, who ought to be assessed by virtue of this act for any real or personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device escape, and not be taxed, and the same be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he or she is found, upon proof thereof, double the value of the sum he or she ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he or she shall be found; and if any person shall remove his or her property as aforesaid, for the aforesaid purpose, and the same shall thereby, or by any other fraud or device, escape being assessed, such person, being thereof convicted in the county court where he or she shall reside, shall forfeit and pay the

sum of fifty pounds current money, for the use of the county.

*And be it enacted,* That the said commissioners shall meet on the first Monday of June next at the usual place of holding their respective county courts, and shall sit twenty days thereafter, if necessary, to hear and determine the complaints and appeals of any person who may think themselves grieved by their property being over-valued by any assessor, or by the commissioners; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay a sum not exceeding twenty pounds current money, unless prevented by sickness, or other unavoidable accident; and if any person shall apprehend himself or herself injured by the valuation of his or her property, and shall thereof complain to the said commissioners, they shall, at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath, or affirmation, as the case may be, touching the particulars or value of such property, and, upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person according to such abatement or increase.

*And be it enacted,* That the twelfth, thirteenth and fourteenth sections of the act passed at November session, one thousand seven hundred and eighty-five, entitled, 'An act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, be and they are hereby repealed and made null and void.

*And be it enacted,* That no person shall be chargeable with the rate or assessment on any property which he may have aliened or transferred, but the same shall be chargeable to the person who shall be entitled thereto, or have the possession thereof by virtue of any alienation, transfer, or mutation of possession; and the commissioners of the tax are hereby empowered and required, from time to time, as often as occasion may require, to alter and correct the account of any person who may have parted from the possession of any property as aforesaid, and the sum which shall be so taken off shall be charged to the person who may have purchased, or otherwise acquired the possession of, the property; and if the purchaser or person having acquired the possession of any property as aforesaid, shall live in a different county, the said commissioners shall make out a certificate of such change of property, and direct it to the commissioners of the tax for the county where such person shall reside, and the same shall deliver to the sheriff of the county, to be forwarded in the manner and under the penalty herein before mentioned, and the rate shall be charged to such person acquiring possession as aforesaid, and be paid by him; provided that no person shall have any allowance or deduction on account of property aliened or transferred as aforesaid, unless such alienation, transfer, or mutation of possession, shall take place on or before the first Monday of June in any year, and unless notice thereof shall be given to the commissioners of the county in which such property shall have been last charged.

*And be it enacted,* That no person shall be charged with the rate or assessment on any negro who may have died, or any other property which may have been lost or destroyed; and the commissioners of the tax are hereby empowered and required, from time to time as often as occasion may require, to alter and correct the account of any person who may have lost any negro by death or otherwise, or any other property by destruction of any sort; provided that no person shall have any allowance or deduction on account of any negro or other property lost by death or destruction, unless a report of the same is made to the commissioners, supported by satisfactory evidence to the commissioners, on or before the first Monday of June in any year.

*And be it enacted,* That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeal, or at such other times as they, in their discretion, shall think necessary, for the purpose of correcting their valuation of property; and the said commissioners shall have full authority, and they are hereby directed, carefully to examine the several certificates of valuation in their respective counties, and to correct the same, although no complaint or appeal be made to them, so as to make the same as nearly equal as possible.

(The remainder in our next.)

**NEW YORK, January 9.**

Capt. Rea, of the schooner Henry, arrived yesterday, informs us, that general Rochambeau, with 3000 French troops from the Cape, had arrived at Jamaica. We have received by this arrival Jamaica papers to the 4th ult.

**PORT-ROYAL, (Jam.) Dec. 10.**

Arrival of the French troops from St. Domingo. His majesty's ships of war Elephant and Bellerophon, arrived from Cape Francois, bringing information that general Rochambeau on the 20th ult. entered into terms with general Desfaines, the commander of the forces in St. Domingo, who are in opposition to the French republic; by which he was allowed ten days to retire from Cape Francois with his troops; at the expiration of that period he embarked with his troops on board the frigates and vessels in the harbour, and on leaving the port they all surrendered on the 30th ult. to our men of war consisting of Cape Francois, consisting of two frigates and upwards of 26 merchantmen, with 2000 troops on

board, and have since safely arrived at Port Royal (stated below).

On Tuesday the following French vessels, from Cape Francois, mentioned below, arrived at Port Royal, with general Rochambeau and suite, general Boye, several of the inhabitants of Cape Francois and the principal part of the republican army of St. Domingo.

Frigates Surveillant and Vertue, both of 44 guns and Discovery corvette.

Ships Havre-de-Grace, with 350 French soldiers; Eudymion, with 180 do; Loulie Cherie, with 100 do; Le Jeremie, with 200 do; Bonne Marie, with 195 do; Nouvelle Sophie, with 300 do; Auguste, with 300 do; Tifon, with 350 do; brig St. Nicholas, with 75 do; and schooner, with sundry

The French ship Recin Air, with troops; Danish brig Diana, with 49 French soldiers, the American ship Two Sisters, with French troops and passengers, and the American brig Adventure, with French passengers; all from Cape Francois, detained by a squadron, arrived on Tuesday; also the Spanish schooner Deloros, from Bluefields to Kingston, worth 1000 dollars, detained by his majesty's ship Echo; French privateer schooner Ceres, of four 4 pounders and one 16 pounder, with 66 men, from St. Domingo, out 27 days and had made no capture, taken the Revolutionaire frigate; and the cutter Sophia, London, from the river Gambia, with bees, taken by L'Egyptienne French privateer, and recaptured by the Revolutionaire frigate; French schooner La Couverte, cut out of Caraco roads by the help of his majesty's ships Elephant and Bellerophon; American brig Tartar, from the Caymanas to this island, taken by a French privateer, and retaken by his majesty's ship Revolutionaire, and French schooner La Maria, prize to the private armed schooner M. Flower, of Providence, which vessel has also taken a felucca privateer, and assisted his majesty's ship Tartar in cutting out a felucca in St. Domingo. The 2d lieutenant of the Tartar was unfortunately killed on service.

Same day the Revolutionaire frigate, capt. Le and Camel store ship, lieut. Ayscough, arrived at Port Royal.

His majesty's ship Revolutionaire, we learn, on passage, spoke one of our East-Indiamen, and recaptured the agreeable intelligence of the capture of five of the line and several troops under admiral Lin by our squadron in the East-Indies.

Thursday morning the following French vessels from Cape Francois, arrived at Port-Royal, prize the squadron:

Ships Eugene, with 100 French passengers; mine, with 330 French soldiers; and brig Venus and 225 ditto.

His majesty's ship Echo arrived same day from cruise.

Thursday evening arrived at Port Royal his majesty's ship La Pique, with the following vessels from Mole St. Nicholas, that place having surrendered the 5th inst. to the forces in opposition to the French republic:

American schooner Active, with 180 French soldiers; sloop Sally Wier, with 150 ditto; and French schooner Belle Louise, with 200 ditto.

The French schooner La Mariner, from Cape Francois, with sundries, a prize to his majesty's ship L'Hercule, also arrived the same evening.

**PHILADELPHIA, January 10.**

Arrived this morning, schooner Little Robert Dolby, from Port Republican.

Capt. D. informs, that the blacks were levelled all the fortifications at Port Republican, and erected nothing but wooden buildings, with the intention setting fire to them, and retiring to their fastness, in case the French should at any future period meddle their subjugation. They compelled the whites, women, and children, to assist in these works.

Counterfeit Savanna notes of the branch bank of the United States for the sum of twenty dollars, now in circulation. They are of the date of April 1802. The names of Willing, Simpson, and Bertram, are written with a deep glossy ink, and many of them the endorsement is wanting.

**WASHINGTON, January 12.**

The committee appointed to inquire into the fiscal conduct of Samuel Chase and Richard Price are Messrs. J. Randolph, Nicholson, J. Clay, Elbert R. Griewood, Huger and Boyle.

No news is received from New-Orleans by the mail.

The senate of the United States have determined that the form of their proceedings in the capacity of a court of impeachment, shall be distinct from their ordinary character; in consequence of which decision, a separate journal is kept, and distinct journals take place.

The legislature of South-Carolina adjourned on the 19th December last. We understand that it passed, prior to their adjournment, an act for opening the importation of negroes into the state from places except the West-Indies, and that a proposition for altering the present ratio of representation in legislature, by introducing a principle of representation founded on a compound ratio of population, territory, and extent of territory, had been approved by a majority of both houses.

Extract of a letter from a respectable character at Natchez, dated December 23, 1803.

The mounted infantry from the state of Tennessee have arrived here, having sustained without murmur the fatigue of a march from 5 to 800 miles, of which upwards of 400 is wilderness.