

(From first page.)  
for the collection and payment of all monies assessed upon such district, and said bond shall be transmitted to and deposited in the office of the comptroller of the treasury.

Sec. 19. And be it further enacted, That the taxes so assessed shall be and remain a lien upon all lands and other real estate, and all slaves and the individuals who may be assessed for the same, during two years after the time it shall become due and payable; and the said lien shall extend to each and every part of all tracts or lots of land or dwelling houses, notwithstanding the same may have been divided or alienated in part.

Sec. 20. And be it further enacted, That each collector shall be authorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, assigning to each such deputy, by that instrument of writing, such portion of his collection district as he may think proper; and also to revoke the powers of any deputy, giving public notice thereof in that portion of the district assigned to such deputy. And each such deputy shall have the like authority in every respect to collect the tax so assessed within the portion of the district assigned to him, which is by this act vested in the collector himself; but each collector shall in every respect be responsible both to the U. S. and to individuals, as the case may be, for all monies collected and for every act done as deputy collector by any of his deputies whilst acting as such; *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the tax so assessed and payable in his district.

Sec. 21. And be it further enacted, That each of the said collectors, or his deputies, shall within ten days after receiving his collection list, advertise in one news paper printed in his collection district, if any there be, and by notifications posted up in at least four public places in his collection district, that the tax has become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within 20 days after such notification; and with respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such district, and there demand the taxes payable by such persons, which application shall be made within sixty days after the receipt of collection lists by the collectors; and if the said taxes shall not be paid, or within 20 days thereafter, it shall be lawful for such collector and his deputies to proceed to collect the said taxes by distress and sale of the goods, chattels or effects of the persons delinquent as aforesaid, with a commission of 8 per centum upon the said taxes to and for the use of such collector: *Provided*, That it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plough, necessary for the cultivation of improved lands, arms or household furniture, or apparel necessary for a family.

Sec. 22. And be it further enacted, That whenever goods, chattels or effects, sufficient to satisfy any tax upon dwelling houses, or lands and their improvements, owned, occupied or superintended by persons known and residing within the same collection district cannot be found, the collector having first advertised the same for thirty days in a news-paper printed within the collection district, if such there be, and having posted up in at least ten public places within the same, a notification of the intended sale, 30 days previously thereto, shall proceed to sell at public sale so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of 20 per centum to the said taxes. And if the property so advertised for sale, cannot be sold for the amount of the tax due thereon, with the said additional per centum thereto, the collector shall purchase the same in behalf of the U. S. for the amount aforesaid: *Provided*, that the owner or superintendent of the property aforesaid, after the same shall have been as aforesaid advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon with an addition of ten per centum on the same, on the payment of which the sale of said property shall

not take place: *Provided also*, That the owners, their heirs, executors or administrators, or any person in their behalf, shall have liberty to redeem the lands and other property sold as aforesaid, within two years of the time of sale, upon payment to the collector, for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser with interest for the same at the rate of 20 per centum per annum; and no deed shall be given in pursuance of such sale, until the time of redemption shall have expired:— And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property; and shall pay into the treasury the surplus, if any there be, of the aforesaid addition of 20 per centum or 10 per centum the case may be, after defraying the said charges.

Sec. 23. And be it further enacted, That with respect to property lying within any collection district, not owned, occupied, or superintended by some person residing therein, and on which the tax shall not have been paid to the collector within 90 days after the day on which he shall have received the collection lists from the principal assessor, the collector shall transmit lists of the same to one of the collectors within the same state to be designated for that purpose by the secretary of the treasury. And the collector who shall have been thus designated by the secretary of the treasury, shall transmit receipts for all the lists received as aforesaid, to the collector transmitting the same, and the collectors thus designated in each state by the secretary of the treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for 60 days in at least one of the news-papers published in the state: and the owners of the property on which such taxes may be due, shall be permitted to pay to such collector the said tax with an addition of ten per centum thereon: *Provided*, such payment is made within one year after the day on which the collector of the district where such property lies, had notified that the tax had become due on the same.

Sec. 24. And be it further enacted, That when any tax as aforesaid, shall have remained unpaid for the term of one year as aforesaid, the collector in the state where the property lies, and who shall have been designated by the secretary as aforesaid, having first advertised the same for 60 days, in at least one news-paper in the state, shall proceed to sell at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of 20 per centum thereon. If the property advertised for sale, cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same in behalf of the U. S. for the amount aforesaid. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the treasury the surplus, if any, of the aforesaid addition of 10 or 20 per cent. as the case may be, after defraying the said charges.

Sec. 25. And be it further enacted, That the collectors designated as aforesaid, by the secretary of the treasury, shall deposit with the clerks of the district courts of the U. S. in the respective states, and within which district the property lies, correct lists of the tracts of lands or other real property sold by virtue of this act, for non-payment of taxes, together with the names of the owners or presumed owners, of the purchasers of the same at the public sales aforesaid, and of the amount paid by such purchasers for the same. The owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold as aforesaid, within two years from the time of sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs, or assigns, of the amount paid by such purchaser for the said land or other real property, with interest for the same, at the rate of 20 per centum per annum, and of a commission of five per centum on such payment for the use of the clerk aforesaid. The clerks shall on application, pay to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years aforesaid, by the original owners thereof or their legal representatives; and the said clerks shall

entitled to receive from the purchaser the sum of two dollars, for every such deed, to be paid on the delivery thereof to such purchasers; and in all cases where lands may be sold under this act for the payment of taxes belonging to infants, persons of insane mind, married women, or persons beyond the sea, such persons shall have the term of two years after their respective disabilities shall have been removed, or their return to the U. S. to redeem lands thus sold, on their paying interest at the clerk's office aforesaid, the amount paid by the purchaser, together with ten per centum per annum thereon; and on their paying to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises subsequent to his purchase, the value of which improvements to be ascertained by three or more neighbours freeholders to be appointed by the clerk aforesaid, who on actual view of the premises shall assess the value of such improvements on their oaths, and make a return of such valuation to the clerk aforesaid immediately.

Sec. 26. And be it further enacted, That the several collectors shall, at the expiration of every month after they shall respectively commence their collections, transmit to the secretary of the treasury, a statement of the collections made by them respectively, within the month, and pay over quarterly or sooner, if so required by the said secretary, the monies by them respectively collected within the said term. And each of the said collectors shall complete the collection of all sums assigned to him for collection as aforesaid, shall pay over the same into the treasury, and shall render his final account to the treasury department, within six months from and after the day when he shall have received the collection lists from the principal assessor: *Provided however*, That the period of one year and three months from the said day shall be allowed to the collector designated in each state as aforesaid, by the secretary of the treasury with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

Sec. 27. And be it further enacted, That each collector shall be charged with the whole amount of taxes by him received, whether contained in the lists delivered to him by the principal assessor or transmitted to him by other collectors, and he shall be allowed credit for the amount of taxes contained in the lists transmitted to other collectors, and by them received as aforesaid, and also for the taxes of such persons as may have absconded or become insolvent, subsequent to the date of the assessment, and prior to the day when the tax ought, according to the provisions of this act, to have been collected; provided it shall be proven to the satisfaction of the comptroller of the treasury, that due diligence was used by the collector, and that no property was left from which the tax could have been recovered—and each collector, designated in each state as aforesaid, shall receive credit for the taxes due for all tracts of land, which after being offered for sale by him in the manner aforesaid, shall or may have been purchased by him in behalf of the U. States.

Sec. 28. And be it further enacted, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times herein before provided, it shall be the duty of the comptroller of the treasury, and he is hereby authorized and required, to issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes imposed on the district of such collector, and the sums if any, which have been paid; and said marshal shall himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of goods and chattels or any personal effects of the delinquent collector; and for want of goods, chattels or effects aforesaid sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in the due course of law; and furthermore notwithstanding the commitment of the collector to prison as aforesaid, or if he abscond, and goods, chattels and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and

proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels or any personal effects of the surety or sureties of the delinquent collectors. And the amount of the sums committed to any collector for collection as aforesaid, shall and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law; and for want of goods and chattels or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for the satisfying the said warrant, after being advertised for at least three weeks, in not less than three public places in the collection district, and in one news-paper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals and their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors or their sureties aforesaid, and all monies that may remain of the proceeds of such sale, after satisfying the said warrant of distress and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Sec. 29. And be it further enacted, That each and every collector or his deputy, who shall exercise or be guilty of any extortion or oppression, under colour of this act, or shall demand other or greater sums than shall be authorized by law, shall be liable to pay a sum not exceeding three hundred dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector and his deputies shall if required give receipts for all sums by them collected and retained in pursuance of this act.

Sec. 30. And be it further enacted, That there shall be allowed and paid for the services performed under this act; To each principal assessor, two dollars for every day employed in hearing appeals, and making out lists agreeably to the provisions of this act, and four dollars for every hundred taxable persons contained in the tax list as delivered by him to the collector: to each assistant assessor, one dollar and fifty cents for every day actually employed in collecting lists and making calculations, the number of days necessary for that purpose being certified by the principal assessor and approved by the comptroller of the treasury, and three dollars for every hundred taxable persons contained in the tax list as completed and delivered by him to the principal assessor: and the assessors respectively shall be allowed their necessary and reasonable charges for books and stationery used in the execution of their duties.

Sec. 31. And be it further enacted, That the allowances made as aforesaid to the assessors, shall be paid at the treasury to the principal assessors respectively; for which purpose, one hundred and fifty thousand dollars, to be paid out of any monies in the treasury not otherwise appropriated, are hereby appropriated.

Sec. 32. And be it further enacted, That in cases where no person can be found in any collection district or assessment districts to serve either as collector, principal assessor or assistant assessor, respectively, the president of the U. S. is hereby authorized to appoint one of the deputy-post-masters in such districts to serve as collectors or assessors as the case may be; and it shall be the duty of such deputy-post-master to perform accordingly the duties of such officer.

Sec. 33. And be it further enacted, That whenever a direct tax shall be assessed, or internal duties laid, separate accounts of each shall be kept at the treasury of the U. S. of all monies received from the direct tax, and from internal duties, showing upon what articles or subjects of taxation those duties accrued; also, the amount of monies paid to collectors, assessors, or other officers employed in the collection thereof; distinguishing the amount of monies received from each state, and from what tax or species of duties received; and distinguishing also the

amount of monies paid to the collectors in each state; which accounts shall be the duty of the secretary of the treasury, annually, in the month of December, to lay before Congress.  
H. CLAY,  
Speaker of the House of Rep.  
E. GERRY,  
Vice President of the U. S. and  
President of the Senate,  
July 22, 1813.—APPROVED,  
JAMES MADISON.

**Daily Federal Republican**

At the commencement of the late session of congress, our readers will recollect, that the reporter for this paper was refused a seat among the stenographers on the floor of the House of Representatives.—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 session. Although, therefore, we have made every exertion that our disarranged 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 same and mutilated abstracts which have been published in the National Intelligencer. That Gazette is under the absolute control 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 is a stenographer, and has a seat 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 discovered in the manner in which the debates have been conducted, & the jealousy 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 truths have been freely spoken, the errors and vices of the administration have been unfolded.—But as our reporter was excluded, and as Gales has chosen to suppress the debates, all has been lost to the people. This evil must be remedied.—If Federal Reporters are excluded the floor, they must with other citizens enter the galleries. But under the resolutions above alluded to, before the next session, we presume, new and additional accommodations will be provided for stenographers. And if there is a stenographer 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 determination, if sufficient encouragement is afforded, to issue, besides our present publication, a daily paper during this 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 *Congress Gazette*, which scarcely ever issues, without containing some misrepresentation and deception to the injury of the people. The affairs of administration have become so desperate, that the practice of suppressing altogether or discoloring important information, and of frequently disseminating the boldest falsehoods, requires every effort to increase and strengthen the guards of truth, to counteract a system of organized deception, and falsehood, destructive of the best interests of the nation. The *Daily Paper* 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 pure source now relied on, it is to be presumed there will be no hesitation in discontinuing patronage to a mischievous print whose proprietors and directors are immediately interested in deceiving the public, to further the sinister views of an embarrassed ministry.

**50 Dollars Reward.**

Ran away from Salubria, near the town of Washington county, Md. on the 14th inst. a negro slave who called himself BILL GUY, the property of the subscriber. Bill is about 6 feet 7 inches high, rather of a full complexion than the generally black, extremely awkward and ungainly in his address, and particularly in his walk, and has a wild and suspicious stare when accosted. He is between 20 and 21 years of age and was raised by Mr. Benjamin Harrison of West River, at 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. STUBBS, Washington County, July 15th, 1813.

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**WASHINGTON, SEPT. 23.  
SEVENTH NAVAL VICTORY.**

Copy of a letter from Com. Perry to the Secretary of the Navy.

U. S. schooner Ariel, Put-in-Bay, 13th September, 1813.

SIR—In my last I informed you that we had captured the enemy's fleet on this lake. I have now the honour to give you the most important particulars of the action. On the morning of the 10th inst. at sunrise, they were discovered in Put-in-Bay, when I lay at anchor with the squadron under my command. We got under weigh, the wind light at S W. and stood for them. At 10 A. M. the wind hauled to S. E. and brought us to windward; formed the line and bore up. At 15 minutes before twelve, the enemy commenced firing; at 5 minutes before twelve the action commenced on our part. Finding their fire very destructive, owing to their long guns, and its being mostly directed at the Lawrence, I made sail, and directed the other vessels to follow, for the purpose of closing with the enemy. Every brace and bowline being soon shot away, she became unmanageable, notwithstanding the great exertions of the sailing master. In this situation she sustained the action upwards of two hours within cannon distance, until every gun was rendered useless, and the greater part of her crew either killed or wounded. Finding she could no longer annoy the enemy, I left her in charge of lieutenant Yarnell, who, I was convinced from the bravery already displayed by him, would do what would comport with the honour of the flag. At half past two, the wind springing up, captain Elliott was enabled to bring his vessel, the Niagara, gallantly into close action. I immediately went on board of her, when he anticipated my wish by volunteering to bring the schooners which had been kept astern by the tightness of the wind, into close action.

It was with unspeakable pain that I saw, soon after I got on board the Niagara, the flag of the Lawrence come down, although I was perfectly sensible she had been defended to the last, and that to have continued to make a show of resistance would have been a wanton sacrifice of the remains of her brave crew. But the enemy was not able to take possession of her, and circumstances soon permitted her flag again to be hoisted. At 45 minutes past two the signal was made for "close action." The Niagara being very little injured, I determined to pass through the enemy's line, bore up and passed ahead of their two ships and a brig, giving a raking fire to them from the starboard guns, and to a large schooner and sloop, from the larboard side at half pistol shot distance. The smaller vessels at this time having got within grape and cannon distance, under the direction of captain Elliott, kept up a well directed fire, and two ships, a brig, and a schooner, surrendered, a schooner & sloop making a vain attempt to escape. Those officers and men who were immediately under my observation evinced the greatest gallantry, and have no doubt that all others conducted themselves as became American officers and seamen. Lt. Yarnell, first of the Lawrence, although several times wounded, refused to get down from the deck. Midshipman Forrest (going duty as Lt.) and sailing master Taylor, were of great assistance to me. I have great pain in stating the death of Lt. Brook of the Lawrence, and midshipman Clark of the Scorpion; they were valuable and promising officers. Lieutenant Hamilton, purser, who volunteered his services on deck, was severely wounded late in the action. Midshipmen Claxton and Swartwout of the Lawrence, were severely wounded. On board of the Niagara, Smith and Edwards, and midshipmaster, (doing duty as sailing master)