

MARYLAND GAZETTE, AND POLITICAL INTELLIGENCER.

ANNAPOLIS, THURSDAY, APRIL 15, 1815.

No. 14

NOTICE.

By virtue of an order from the court of Anne Arundel county, subscriber will offer at public sale part of the personal estate of John Taylor, late of Anne Arundel county, deceased, on Saturday the eighth day of April next, at his dwelling at Beard's Point, Consisting of horses, cattle, and hogs, also thirty barrels of some bacon, household furniture, farming utensils. The foregoing property will be sold on a credit of six months for all sums over ten dollars, under that sum the cash to be paid with approved security will be required, with interest from the day of sale. The sale to commence at 10 o'clock.

John Taylor, Adm.

NOTICE.

Mr. Isaac Parker having assigned to the subscriber all the debts due him in his books, which have accrued since establishment in the Union Tavern, those indebted on said books, are notified to make payment to the subscriber only. Indulgence cannot be given, no discrimination can be made in the mode of collection.

James Shaw, Adm.

50 Dollars Reward.

Ran away from the subscriber on the 2d of October, 1814, a negro named DICK: he is a short, yellow complected fellow, about 35 years of age, 5 feet 6 or 7 inches high, and of polite when spoken to. He took with him a pair of cotton country cloth trousers, with a broad blue stripe, & a white country cloth jacket and waist coat. He is a rough shoemaker and took away with him his tools. Whoever brings home the said negro or cures him so that I get him again, shall receive the above reward with all reasonable charges.

Benjamin Harwood, of M. A. County, South River Neck, near Annapolis. N. B. It is supposed the above negro man may have gone to Montgomery county, where his mother lives with Mrs. Murray, near Montgomery Court House, and may have a pass. B. H. December 1.

NOTICE.

By virtue of an order from the court of Anne Arundel county, subscriber will expose to public sale on Friday the fourteenth April next, at the late dwelling of Charles Drury of Wm. late of A. A. county deceased.

All the personal estate of said deceased, consisting of two negroes, also horses, cattle, hogs, and sheep, together with a parcel of household kitchen furniture, and plantation utensils. The foregoing property will be sold on a credit of six months for all sums over twenty dollars, all sums under that sum the cash to be paid, with approved security will be required, with interest from the day of sale. The sale to commence on the 11th of April, at 10 o'clock, A. M.

Henry C. Drury, Adm.

State of Maryland, ss.

Anne Arundel county, Orphans Court Jan. 10, 1815. On application by petition of John Nicholson, executor of the last will and testament of John Nicholson sen. late of Anne Arundel county deceased, it is ordered that he give the notice required by law for creditors to exhibit their claims against the said deceased, and that the same be published once in each week, for the space of six consecutive weeks, in the Maryland Gazette and Political Intelligencer.

John Gassaway, Reg. Wils. A. A. County.

Notice.

To owners and shippers of Tobacco from Taylor's landing ware house, the notice on each hoghead is \$1 and 4 cents per month, after the first until shipped. It is therefore expected that every person concerned will pay the money with their orders, otherwise the tobacco will not be delivered.

David Stewart, Inspector.

Blank Bonds, Declarations on Bonds, Appraisals, & Warrants.

For sale at this office.

[VOL. LXXIII.]

PRINTED AND PUBLISHED BY JONAS GREEN, CHURCH-STREET, ANNAPOLIS.

Price—Three Dollars per Annum.

FURNITURE TAX.

AN ACT TO provide additional revenues for defraying the Expenses of Government, and maintaining the Public Credit, by laying duties on Household Furniture, and on Gold and Silver Watches.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be and there is imposed an annual duty on all household furniture kept for use, the value of which, in any one family, with the exception of beds, bedding, kitchen furniture, family articles, and articles made in the family from domestic materials, shall exceed \$200 in money, according to the following scale:

If not exceeding four hundred dollars, one dollar.
If above four hundred and not exceeding six hundred dollars, one dollar and fifty cents.
If above six hundred and not exceeding one thousand dollars, three dollars.
If above one thousand and not exceeding fifteen hundred dollars, five dollars.
If above fifteen hundred and not exceeding two thousand dollars, ten dollars.
If above two thousand and not exceeding three thousand dollars, fifteen dollars.
If above three thousand and not exceeding four thousand dollars, twenty dollars.
If above four thousand and not exceeding six thousand dollars, forty dollars.
If above six thousand and not exceeding nine thousand dollars, seventy-five dollars.
If above nine thousand dollars, one hundred dollars: which duty shall be paid by the owner of the household furniture.

That there shall be, and hereby is imposed an annual duty of two dollars on every gold watch for use, and of one dollar on every silver watch kept for use, which duty shall be paid by the owner thereof.

Sec. 2. And be it further enacted, That whenever lists of proper shall hereafter be taken in any collection district, under a general assessment therein by the assistant assessors, as required by the "Act for the assessment and collection of direct taxes and internal duties," passed July the 22d, one thousand eight hundred and thirteen, or by any other act, passed or to be passed, the lists of the value of the household furniture, as classed by the section of this act, with the number and description of watches, under such collection district, being to each person therein taxable, as aforesaid, with the name of the owner or agent, shall be made in writing by such person or agent, and delivered to the assistant assessor, at the time of his appointment therefor, which shall be at the same time as that prescribed in the act then in force, for the delivery of the lists therein required to be delivered; and the said assistant assessor is hereby empowered, and he is directed to apply therefor at the dwelling of said person, or his agent, at the same time.

Sec. 3. And be it further enacted, That if any person or agent, as aforesaid, shall not be prepared to give a written list when required, and shall consent to disclose the value of any and all the said household furniture, and the number of watches, as aforesaid, in such case he shall be the duty of the assistant assessor to make such list, which shall be distinctly read and asserted to be received as the list of such person, and be certified as such by the said assistant assessor.

Sec. 4. And be it further enacted, That each of the said collectors, or his deputies, shall, within ten days after receiving his list agreeably to the "Act for the assessment and collection of direct taxes and internal duties," passed twenty-second July eighteen hundred and thirteen, or agreeably to any act subsequently passed or to be passed, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four places, in his collection district, that the said duties have 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 twenty 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 duties payable by such persons, which application shall be made within sixty days after the receipt of the said list by the collector; and if the said duties shall not be then paid, or within twenty days thereafter, it shall be the duty of such collector and his deputies to proceed to collect the said duties by distress and sale of the goods, chattels, or effects of the persons delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels or effects, or at his dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or of his agent, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof; which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress.

Sec. 5. And be it further enacted, That in case any person, whether owner or agent as aforesaid, shall be absent from his place of residence at the time an assistant assessor shall apply 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 aforesaid, within ten days from the date of such note or memorandum; and if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list as aforesaid, within such time, it shall be the duty of the said assessor, to make, according to the best information which he can obtain, such lists, which lists so made and subscribed by such assessors, shall be received as the lists aforesaid of such person; and the person so failing or neglecting, unless in case of sickness or absence from home, shall, moreover, forfeit and pay the sum of fifty dollars.

Sec. 6. And be it further enacted, That the several assistant assessors in each of the said collection districts shall deliver the lists aforesaid to the principal assessor, within the time prescribed by the tenth section of the "Act for the assessment and collection of the direct taxes and internal duties," passed twenty-second of July, eighteen hundred and thirteen, for the delivery of the lists therein designated: Provided, That if the said time be altered by any act subsequently passed, such delivery shall be within the time last prescribed therefor.

Sec. 7. And be it further enacted, That the respective principal assessors shall make out, according to the lists received from the assistant assessors, a general list or lists of all persons taxable as aforesaid, specifying the name of the owner or agent, the valuation of the household furniture, with the number and description of the watches as aforesaid, and the duty on each; which list or lists, shall be made out in alphabetical order, for each county or smaller division of a collection district, as may be directed by the secretary of the treasury.

Sec. 8. And be it further enacted, That each of the collectors of the direct taxes and internal duties, for the collection districts aforesaid, shall, within sixty days from the day on which the principal assessor shall have received the said lists from the assistant assessor, with one or more of the lists prepared in conformity with the preceding section, by the principal assessor, signed and certified by him. And each collector, 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 each of the aforesaid duties, to be collected in each county or state district, contained in the collection district; one of which aggregate statements and receipts shall be transmitted to the commissioner of the revenue, and the other to the comptroller of the treasury.

Sec. 9. And be it further enacted, That each of the said collectors, or his deputies, shall, within ten days after receiving his list agreeably to the "Act for the assessment and collection of direct taxes and internal duties," passed twenty-second July eighteen hundred and thirteen, or agreeably to any act subsequently passed or to be passed, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four places, in his collection district, that the said duties have 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 twenty 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 duties payable by such persons, which application shall be made within sixty days after the receipt of the said list by the collector; and if the said duties shall not be then paid, or within twenty days thereafter, it shall be the duty of such collector and his deputies to proceed to collect the said duties by distress and sale of the goods, chattels, or effects of the persons delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels or effects, or at his dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or of his agent, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof; which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress.

Provided, That in any case of distress for the payment of the duties aforesaid, the goods, chattels or effects, so distrained, shall and may be restored to the owner or possessor, if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, or effects, so distrained, as may be allowed in like cases by the laws or practice of the state or territory wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels or effects, at public auction, and shall and may retain from the proceeds of such sales the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects, shall have been distrained, or to his agent; 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 apparel necessary for a family.

Sec. 10. And be it further enacted, That it shall be the duty of every owner, or his agent, of household furniture, or watches as aforesaid, within a collection district of any state in which said collection district lists of property shall not, under a general assessment therein, have been directed by law to be taken previously to the month of February in any year, by the act, entitled, "An act for the assessment and collection of direct taxes and internal duties," passed the 22d of July, 1813, or to an act subsequently passed, to transmit during the said month of February in said year, to the principal assessor of the said collection district, a list in writing, stating the value of the said household furniture, with the number and description of watches, owned or possessed by such person, on failure to do which every such person whether owner or agent, shall forfeit and pay the sum of one hundred dollars. And it shall be the duty of the principal assessor to cause a written or printed notice to be left,

previous to the said month, in the year 1815, at every inhabited house within the collection district, requiring every person to make out and render the lists annually as aforesaid. And it shall be the duty of the principal assessor, every year within sixty days after the expiration of the said month, to make out and deliver to the collector, lists in the manner prescribed by the 7th and 8th sections of this act, and of the collector thereupon to proceed in all respects as is required by the 8th and 9th sections of this act, in cases where lists as aforesaid shall have been taken by the assistant assessor, excepting so far as regards the times of paying the said duties, and of notifying and applying for the same, all of which shall be the same as those fixed in relation to the then existing direct tax becoming due.

Sec. 11. And be it further enacted, That the provisions of the preceding section of this act, shall under the penalty thereby provided, be observed in, and shall apply to, the several collection districts, wherein no direct tax is laid, excepting that the collectors therein shall perform all the duties required thereby to be performed by the principal assessor; Provided, That instead of the receipt of the collector, to the lists received from the principal assessor, the collector shall affix thereto a certificate, that the same is correct, and shall lodge with the marshal for the district, the copy of the general list, which would otherwise have remained with the principal assessor, which list shall remain with the marshal, and be open to the inspection of any person who may apply to inspect the same; And provided, That the times for paying the said duties in such collection district, and of notifying, and applying for the same, shall be the same relatively to the date of such certificate, as in the other collection districts they are required to be relatively to the date of the collectors receipt.

Sec. 12. And be it further enacted, That in case any person shall be the owner of household furniture a part of which shall be in one house and part in another, the valuation of each part thereof shall be distinctly made.

Sec. 13. And be it further enacted, That within the meaning of this act, household furniture shall be considered as including plate, clocks, and time pieces, (except watches) pictures, and as excluding books, maps, and philosophical apparatus.

Sec. 14. And be it further enacted, That the objects taxed as aforesaid which shall belong to the United States, or any state or territory, or shall be permanently or specially exempted from taxation at the time of the passing of this act, by the laws of the state or territory wherein the same may be situated, shall be exempted from the aforesaid valuation and specification, and from the duties aforesaid.

Sec. 15. And be it further enacted, That in cases in which it may be doubtful who is chargeable with the duties aforesaid, they shall be paid by the person in whose possession the articles taxed shall have been at the time of ascertaining the said duties, except where such person or his agent cannot, at the time of collecting the same, be found within the collection district in which they were ascertained, in which case they shall be paid by the person then in possession of such articles.

Sec. 16. And be it further enacted, That in case any errors shall be committed in collecting, making out, or rendering the lists aforesaid by the assistant or principal assessors or the collectors, the same may and shall be corrected in such way and within such time as shall be prescribed by the secretary of the treasury.

Sec. 17. And be it further enacted, That every collector shall give receipts for all sums by him collected under this act, which shall specify the value of the household furniture, with the number and description of watches, for which a duty shall have been paid.

Sec. 18. And be it further enacted, That the form of lists and notifications required by this act, shall be prescribed by the treasury department.

Sec. 19. And be it further enacted, That if any person shall forcibly obstruct or hinder any officer in the execution of this act, or any of the powers or authorities hereby vested in him, the person so offending shall forfeit and pay the sum of two hundred dollars.

Sec. 20. And be it further enacted, That any assistant assessor who shall wilfully neglect or fail to perform any of the duties herein required to be performed, shall, for every such neglect or failure, forfeit and pay a sum not exceeding one hundred dollars; and any principal assessor or collector who shall wilfully fail or neglect to perform any of the duties herein required to be performed by him, shall, for every such neglect or failure, forfeit and pay a sum not exceeding five hundred dollars.

Sec. 21. And be it further enacted, That for performing the duties herein required there shall be annually allowed and paid to each principal assessor at the rate of two dollars and fifty cents for every thousand persons in his collection district, according to the previous census; to each collector in districts in which the direct tax is not laid, there shall be annually allowed and paid at the same rate; and to each assistant assessor, where the lists aforesaid shall be taken, there shall be allowed and paid for taking the same at the rate of five dollars for every hundred lists delivered to the principal assessor, each of which lists shall contain the several objects herein taxed; besides which there shall be allowed and paid to each principal assessor or collector, for collection districts in which lists as aforesaid, under a general assessment therein, shall not be made by the assistant assessors, five dollars for every thousand persons in his collection district, according to the previous census, for delivering the notices required to be left in the year one thousand eight hundred and fifteen, at each inhabited house: Provided, That no additional allowance shall be made to the said officers for any contingent expenses, other than for advertising, printing, and paper, that may be incurred by them in the discharge of the duties hereby required to be performed; for the payment of which allowances as well as those hereinafter authorized, seventy thousand dollars to be paid out of any moneys in the treasury not otherwise appropriated are hereby annually appropriated.

Sec. 22. And be it further enacted, That in cases where persons cannot be found to serve as principal or assistant assessors for the foregoing compensation, the president of the United States is hereby empowered to make an additional allowance: Provided, That the whole sum so allowed shall not, in any year, exceed ten thousand dollars.

Sec. 23. And be it further enacted, That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second of August, one thousand eight hundred and thirteen, shall and are hereby declared to apply in full force to the duties laid by and to be collected under this act, the same as if such duties and this act were recognized therein; which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are hereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon collectors are hereby imposed upon the collectors of the duties laid by this act.

Sec. 24. And be it further enacted, That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized, to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty or for-