

56 VOTES AND PROCEEDINGS, OCTOBER, 1780.

Mr. Potts, from the committee, brings in and delivers to Mr. Speaker the following report:

By the COMMITTEE appointed, to whom were referred the resolves of congress and letters from his Excellency general Washington, &c. beg leave to report,

That your committee, on consideration of the letters and papers referred to them, were desirous of laying before your honourable house, in one view, a state of the debts due from and to this state, and an estimate of the expences which will probably be incurred for the year 1781, as well on the requisitions and otherwise, on account of the war, as its civil establishment; but from the present state of the collections of taxes, and not being able to obtain an account of the monies due to the public, or due from the public on certificates and otherwise, they beg leave to recommend to the house, that measures may be taken to ascertain, at the next session of assembly, what is due from and to this state, and they submit to the house the following estimate in real money at the rate of 7/6 per dollar, in which your committee have extended some of the articles greatly beyond the prices allowed by congress, though, as they apprehend, not much exceeding their selling prices, with a view that those essential articles may be obtained, viz.

Specific supplies required by resolve of congress of the 4th day of November, 1780.

4800 barrels beef	} 2,352,000 at 45/0 per Cwt.		
9000 Cwt. ditto			52,920 0 0
3000 Cwt. ditto			
5500 barrels pork	1,375,000 at 60/0 per Cwt.		47,250 0 0
20000 ditto flour, equal to 120,000 bushels wheat, at 7/6			45,000 0 0
15007 gallons rum, equal to 20,000 gallons home made spirit, at 5/0 per gallon			5,000 0 0
4000 bushels salt, at 20/0			4,000 0 0
Amount of specific supplies			£. 148,170 0 0

Money demand, payable at four equal quarterly payments, 188,111 dollars, or £. 70,541 12 6.

Your committee are of opinion, that general Greene's requisition, and the expences which may be incurred by the convention troops and prisoners of war, are intended to be deducted out of the money and specific supplies required, and that the requisition of congress, by resolution of the 26th day of August last, of 316,000 dollars by the last day of this instant December, was intended to arise on the 1/10 of a dollar on the new emission of two dollars for every forty of the old emissions brought in, on the plan of calling the old emissions out of circulation.

Your committee are also of opinion, that the civil establishment of this state, including the expences of the general assembly, jurymen, &c. may amount to about £. 20,880.

That if it should be the opinion of the legislature to raise a fund for trade, 1000 hogsheds of tobacco, and 20,000 barrels of flour, or other provisions to the value of the flour, will be sufficient for that purpose.

1000 hogsheds of tobacco, equal to 1,000,000 lb, at 16/8 per Cwt.		45,000 0 0
		8,333 6 8

£. 53,333 6 8

Your committee were also desirous of forming an estimate of the charge likely to be incurred for the defence of this state, but the kind or degree of preparation for that purpose not being determined on, your committee cannot form such estimate.

Your committee have also enquired into the returns of the valuation of property, and though they are not able to ascertain the amount (which on the best information they can obtain is about sixteen millions) for want of regularity in the returns; yet your committee cannot but be apprehensive that there is too much inequality in the valuation of property in the different parts of this state, and even in different hundreds in the same county; wherefore your committee submit to the consideration of your honourable house, whether it might not tend to equality in the valuation of property, that a certain sum should be fixed by the legislature as the value of each male slave between the ages of 12 and 45 years, of each female slave between the same ages, and of each slave under 12 years of age, with a power to the assessors to assess slaves above 45 years of age to a just and comparative value, and to make reasonable deductions where slaves are infirm; and that there be also sums fixed in like manner as the value of each of the stocks of horses, black cattle, sheep, and hogs, and that a certain value be also fixed on tobacco and wheat.

Your committee are of opinion, that the tax ought to be laid in real money, and, for the convenience of the people, made payable at two different days, in equal parts. That as there is not now time to complete a new valuation of property throughout the state, before there must be a collection of the first part, to answer the public exigences, every person ought to be compellable to pay the first part on the last valuation, and the second part on the new valuation of property, which is to take place between the first day of February and the fifteenth

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