evident that either the aggregate of valuations made by the aſſeſſor was only 6,124.67; or that the aggregate of valuations as reviſed by the commiſſioners ſhould be 13,780.50. A ſimilar irregularity exiſts in the return of every one of the twenty-ſeven aſſeſſment diſtricts in which the commiſſioners reviſed, and there are but ſeventeen in which they confirmed the aſſeſſor's valuations. It might perhaps have been aſcertained by correſponding with ſome of the commiſſioners, where the error laid; but it is equally fatal to whatever ſpecies of valuations (that of the aſſeſſors, or the commiſſioners reviſion) it may be found to attach. The preſiding commiſſioner has expreſsly ſtated that the board had not calculated the amount of addition to or deduction from the property of individuals reſulting from the rate per centum which they had fixed. As the additions to the dwelling houſes will often throw them in a different claſs from that in which they were placed by the aſſeſſors, thereby varying not only the valuation, but alſo the rate of taxation (according to the claſs in which the houſe may be placed); it is neceſſary that the liſts ſhould be completed and the number as well as the value of houſes belonging to each claſs ſhould be aſcertained, before the total amount of the tax on houſes can be known, and the total amount of the tax on lands, as well as the rate per centum to be aſſeſſed on lands can be fixed only by deducting the houſes and ſlaves tax from the quota of the ſtate.

2d. In relation to the valuation of lands, there are many inſtances in which, although an addition is ſtated to have been made by the commiſſioners, the aggregate of the reviſed valuations is ſtated at the ſame ſum as the aggregate of the aſſeſſors valuations: in other inſtances the encreaſe does not correſpond with the rate per centum ſtated to have been added, and there is one inſtance in which the ſum of the reviſed valuations is larger than that of the aſſeſſor's valuations, though it be expreſsly ſtated that the commiſſioners had in that aſſeſſment diſtrict made no addition.

Under theſe circumſtances it appears that the aſſeſſment could not legally be made until after the liſts of valuation had been reviſed and completed *under the direction* of the commiſſioners. But the long delay which has already been experienced, the heavy expence which has already been incurred, the reluctance of the commiſſioners who attended the laſt meeting of the board to be compelled to make a further ſacrifice of their time, and the doubt whether one or two more years would not be conſumed in completing the liſts in the uſual mode, induced a belief that it would be more eligible to ſuſpend a call of the board until the meeting of congreſs, and to ſubmit to their conſideration whether a more certain and expeditious method might not be adopted.

The incloſed copies of the abſtracts of valuations will more fully explain the difficulties which have occurred; and the accompanying letter of the commiſſioners will ſhew that if the treaſury ſhall be authoriſed to complete the liſts of valuations (in conformity with the rates and reviſions fixed by the commiſſioners) ſo as to preclude the neceſſity of another meeting of the board, it may be neceſſary to authoriſe the accounting officers of the treaſury to ſettle the ſubordinate accounts of aſſeſſors and commiſſioners which have not yet been adjuſted by the commiſſioners.

It is alſo ſuggeſted that as the office of ſurveyor of the revenue will ceaſe with the performance of certain inconſiderable duties in relation to the tax, no perſon will be found to accept it; and it ſeems neceſſary to provide for ſuch contingency as the aſſeſſment cannot now legally be made without ſuch officers.

Another difficulty will probably ariſe from the want of a ſufficient number of collectors, which may in a great meaſure be removed by authoriſing the union of two or more aſſeſſment diſtricts into one collection diſtrict.

I have the honor to be,
With great reſpect,
Sir,
Your obedient ſervant,
ALBERT GALLATIN.

Hon. John Randolph,
Chairman of the Committee of Ways and Means.

ABSTRACTS

MADE TO THE

SECRETARY OF THE TREASURY,

FROM THE

Commiſſioners to make the valuations of lands and dwelling-houſes, and the enumeration of ſlaves in the ſtate of South-Carolina.

(COPY)

Columbia, So. Carolina, 14 July, 1804.

SIR,

By direction of our board of commiſſioners for South Carolina, I inform you that we have at length completed our buſineſs ſo far as to make up our report on the aſſeſſments, valuations and enumerations in this ſtate, which are herewith tranſmitted to your office, and which we hope will come ſafe to your hands, and meet your approbation.

Many cauſes which we need not now enumerate have conſpired to protract our meeting, and the termination of this buſineſs to ſo great a length—one however, in juſtice to ſuch members of our board as have attended this meeting, we cannot avoid mentioning, which is the very incorrect and unfiniſhed ſtate of the papers of the firſt diviſion when they came to our hands; ſo much ſo indeed as to exhibit ſtrong proofs they had never paſſed the ſcrutiny of any one who had ever attended to the true meaning and deſign of the law, and ſo much ſo that in our opinion the objects of the law muſt have been very imperfectly attained by admitting them in the very informal ſtate in which they came to our hands. This obſervation is only intended to apply generally as aſſeſſors of ſome diſtricts in the firſt diviſion have completed their returns with great attention to correctneſs and form.

The embarraſſments ariſing from this ſource might have been much leſſened, had Mr. Crafts, commiſſioner of that diviſion, attended our meeting—but as one of his diſtricts, mentioned to you in a former letter, remained unfiniſhed, and the accounts of his diviſion for compenſation were as he ſaid not ready, he on the 24th of April after being about ſix days with us obtained leave of abſence for about twenty days for the purpoſe of arranging the above buſineſs, and has never ſince attended—and although the returns of his unfiniſhed diſtrict have come on to us very lately by mail, ſo that our progreſs has not (as we greatly feared) been finally arreſted by the want of them—yet we have not been able to obtain a ſtatement of the accounts of the firſt diviſion, although repeated and urgent application has been made by letters ſtating the neceſſity of their being before us—this latter circumſtance more particularly has induced us on due conſideration to declare our opinion that we cannot admit any excuſe Mr. Crafts has offered for his abſence, further than the time firſt limited for his return. A few accounts of the aſſeſſors for the firſt diviſion have come into our hands under cover with returns of their general liſts, but as we could not from the abſence of the commiſſioner, have his concurrence with them, we have juſt ſent them under cover to him, to be again taken up at a future meeting for that purpoſe, ſhould you deem it neceſſary and direct any ſuch meeting to take place. It is however the expreſs wiſh of ſuch members of our board as have attended this meeting that they may never again be ſubjected to the neceſſity of ſacrificing ſo great a portion of their private intereſt and convenience as they muſt do by devoting any conſiderable time in future to this buſineſs.

The abſtracts attending this, are file No. 1 containing G, H, I, K—each reſpectively compriſing a view of the whole ſtate, but as we could not in ſuch abſtracts well inſert the rate per centum of addition or reduction for equaliſing particular diſtricts as they relate to each other—we have alſo tranſmitted file No. 2, containing abſtracts of each of the five diviſions ſeparately, and expreſſing diſtinctly the ſeveral diſtricts in each.

The general liſts and all other papers which we thought of importance to be preſerved, we have packed away in regular files in a locked trunk, and depoſited in charge in this place, to be delivered over as may hereafter be directed in further proſecution of this buſineſs.

The particular accounts for compenſation of the reſpective commiſſioners and aſſeſſors, (except of the firſt diviſion) with other incidental charges, have been regularly examined and paſſed; and remain filed in my keeping, as agent for the board—I tranſmit herewith (No. 3) a general ſtatement thereof, and am charged to repeat in ſtrong terms, our ſenſe of the unpleaſant and reſponſible ſituation in which the commiſſioners, particularly in the three upper, ſay 2nd, 3rd and 4th diviſions, find themſelves—where you will ſee that the receipts of money heretofore applied have been by no means in a fair ratio with the other two diviſions—and of this you will be the more convinced when you conſider the great extent of country compriſed in the three upper diviſions, and examine in the abſtracts the number of particular liſts therein taken by the aſſeſſors.

On the ſubject of the accounts of one ſtanding clerk, Mr. Waring, we found ourſelves at a loſs how to proceed—but on conſidering maturely, have found no conſtruction we can make of the law will preclude him from claiming as he does the annual compenſation provided for that office—the caſe to be ſure has been ſuch as we could not have foreſeen, and therefore did not at firſt make any proviſion for in our contract with him—we expected at the beginning of this buſineſs to finiſh it within one year at furtheſt, and yet even at this diſtant period we have had great difficulty in bringing it to a concluſion—that Mr. Waring has through the whole time tranſacted the buſineſs of our board with great care and attention, received, filed and taken charge of papers and returns as they came into his office in Columbia, where he reſides, and has continually been the organ of our correſpondence, is granted by all the commiſſioners, and we ſubmit it to the deciſion of your department to forward inſtructions for finally adjuſting his accounts.

You will obſerve that in the column of "Valuations as reviſed and equaliſed by the Commiſſioners" we have in very few inſtances deviated from the valuations made by the principal aſſeſſors, as it is probable the aſſeſſors in their reſpective diſtricts had in their power better means of forming a correct and equal valuation of the property of individuals as comparatively related to each other—but the additions or deductions have been made on whole diſtricts, by which we have endeavoured, taking the whole ſtate into view, to fix a rate of fair and equalized valuation throughout—and we have left to the revenue officers (as we conceived the law intended) to calculate the amount of addition to or deduction from the property of individuals, at ſuch ratio per centum as we have fixed, whenever the collection of the tax may be undertaken.

I am, Sir, with great reſpect and eſteem,
Your very humble ſervant
(Signed) J. ALEXANDER,
Agent for Commiſſioners of Direct tax.

ALBERT GALLATIN, Eſq.
Secretary of the Treaſury.

WASHINGTON CITY.

MONDAY, DECEMBER 17.

MR. MERRY, his Britannic Majeſty's Miniſter, has arrived in this City.

The legiſlature of Virginia have re-elected *John Page*, governor of that ſtate for the enſuing year.

They have likewiſe elected *William B. Giles*, Senator of the United States for the term of ſix years, from the 3d of March, 1805.

General Montford Stokes, is elected Senator of the United States, for the ſtate of North-Carolina for ſix years from the 3rd of next March, in the room of major Franklin, whoſe term of appointment then expires.

The Electors of North Carolina have given an unanimous vote for Thomas Jefferſon as Preſident, and George Clinton, as Vice Preſident of the United States. The number of electors is fourteen.

A letter from Columbia ſtates, that PIERCE BUTLER has reſigned his ſeat in the Senate of the United States.

HOUSE OF REPRESENTATIVES.

FRIDAY, DECEMBER 14.

Mr. Stewart brought up the petition of Captain Thomas Campbell of the 4th Pennſylvania Regiment from the files of laſt ſeſſion, praying that the commutation of his half pay or a ſum equivalent thereto which he paid into the treaſury, in lieu of the penſion granted to him by a law of Congreſs in 1791, may be refunded to him for the reaſons therein ſtated; referred to the committee of claims.

Mr. Lyon preſented the petition of Sally Luſk praying to be allowed the ferry and tract of land on which ſhe reſides between the Indiana territory & Kaſkaſkia: referred to the committee appointed on the petition from Randolph and St. Clair counties in ſaid territory.

Mr. Rodney preſented the petition of John Chriſtian Topleſs an old ſoldier in the Delaware regiment who had been wounded through the right foot and ancle, but ſo far recovered as to be able hitherto to earn a livelihood for himſelf, wife & ſix children by working on a farm, he therefore did not apply for a penſion at the time preſcribed by law: but his wounds have recently opened, and that and old age have diſabled him from continuing to labor in his vocation. He prays relief from Congreſs. Referred to the committee of claims.

Mr. Lyon preſented a petition from Eliſha Winters who had been robbed on the Miſſiſſippi by a banditti, known by the name of Maſon's party, for whoſe apprehenſion or extermination a reward of 500 dollars was offered by the proclamation of government; one of his own party ſhot Maſon, and two of the gang were afterwards apprehended, and upon his teſtimony convicted. He prays an allowance for his expences, time, and trouble in this buſineſs. Referred to the committee of claims.

The Houſe on motion of Mr. Eppes took up the conſideration of the bill regulating the clearance of armed merchant veſſels; the conſideration of the new ſection mentioned in the proceedings of yeſterday was reſumed. Mr. Eppes moved an amendment thereof, and after ſome diſcuſſion it was ordered that the new ſection reported by the committee of the whole together with the amendment ſhould be printed for the uſe of the members, with a view of making it critically correct, of which ſome doubt was entertained in its preſent ſhape.

The Houſe reſolved itſelf into a committee of the whole on the bill for eſtabliſhing rules and articles for the government of the armies of the United States.

Mr. I. C. SMITH in the chair.

After ſome time ſpent in conſidering the ſame. The committee roſe, reported progreſs and aſked and obtained leave to ſit again. Adjourned.

A treaty has been concluded between the ſtate of Georgia and the Creek nation of Indians, the terms of which are highly favorable to the former. The information was communicated by governor Milledge to the legiſlature of Georgia; according to the treaty the Oakmulgee river is made the boundary between the contracting parties: this ſtipulation has for years been deſired, as well on account of the value of the land ceded by the Creeks, as from the importance of having the Oakmulgee as the boundary. The particulars are communicated in the following letter from Colonel Hawkins to the governor of Georgia:—

Fort Wilkinſon, Nov. 9, 1804.

I have juſt arrived from the agency, and in time to write your excellency a ſhort note by the mail of this day. I have had a conference with the chiefs of the Creek nation, and concluded and ſigned a treaty with them for the lands included in the following bounds.—Begining at the high ſhoals of Appalachee, thence to Oakmulgee at the firſt fork above the Seven Iſlands (the mouth of Ulcoſauhatche) then down the middle of Oakmulgee to Oconee, up the ſame, and the line of the land acquired by the treaty at Fort Wilkinſon to the begining, ſaving and reſerving all the iſlands in Oakmulgee, and a diſtrict for a trading eſtabliſhment to include the Oakmulgee old fields; beginning at the mouth of Oakchoncoolgau, thence two miles up the river in a ſtraight line, thence at right angles down the river four miles, thence at right angles to the river, and up the ſame to the beginning.

This treaty goes on with the mail of this day to the ſeat of government, for ratification by the competent authority.

I have the honour to be, with ſincere eſteem and regard, Sir,
Your Excellency's moſt
Obedient Servant,
BENJAMIN HAWKINS.

His Excellency John Milledge,
Governor of Georgia.

EARLY PARTURITION.

A medical friend has communicated to us the following obſtetrical incident

Mrs. ELIZA BURLINGAME, wife of Mr. BURLINGAME, of Stutbridge, lately became the 'living mother of a living ſon,' weighing 8 pounds, on the day that ſhe [the mother] was TWELVE years SIX months, and FIVE days old.

"*Thy wife ſhall be a fruitful vine.*"
ÆGIS.

LIBERTY OR DEATH. IMPERIAL DECREE.

JACQUES, Emperor of Hayti, directs the following Ordinance to be carried into effect throughout his dominion.

All veſſels, to whatever nation belonging, that ſhall introduce ſpirituous liquors into this Iſland, ſhall be liable to pay a duty of 2 dollars per gallon, on the liquor thus imported.

The General Miniſter of the Finances is ſpecially charged with the execution of this decree, and the Generals and other military authorities are directed to aid and aſſiſt in carrying the ſame into effect.

Done at the Imperial Palace of Deſſalines, the 22d day of September, in the firſt year of independence and of our reign.

DESSALINES.

By the Emperor.
Boiſrond Tonnere.

(By Authority.)

AN ACT

Authoriſing the mayor to contract for a lot of ground and wharf thereon, for the uſe of the corporation.

BE it enacted, &c. That the mayor be and he is hereby authoriſed to contract with the ſuperintendant of the city for the purchaſe of the lot numbered ten in the ſquare numbered eighty-nine, with the wharf thereon for the uſe, and in the name of the corporation.

Sec. 2. *And be it enacted,* That for the purchaſe of the ſaid lot and wharf there is hereby appropriated the ſum of five hundred dollars, payable by the treaſurer out of any monies in his hands on the firſt day of March next, on a conveyance of ſaid lot being given by the ſuperintendant.

SAMUEL H. SMITH,
Preſident of the firſt chamber &c.
NICHOLAS KING,
Preſident of the ſecond chamber &c.
Approved, December 1ſt, 1804.
ROBERT BRENT, Mayor.
Teſt THOMAS HERTY, REG.

AN ACT

Making an appropriation for the completion of the wharf on the Tyber.

BE it enacted, &c. That there be appropriated three hundred and ſeventy dollars for the completion of the wharf on twelfth ſtreet.

SAMUEL H. SMITH,
Preſident of the firſt chamber, &c.
NICHOLAS KING,
Preſident of the ſecond chamber, &c.
Approved, December 1ſt, 1804.
ROBERT BRENT, Mayor.
Teſt THOMAS HERTY, REG.

AN ACT

For the better collection of the Tax on private and hackney carriages.

Be it enacted, by the firſt and ſecond Chambers of the City Council of Waſhington, That it ſhall be the duty of the ſuperintendant of police to aſcertain in the months of January and July in every year hereafter, who are proprietors of private and hackney carriages; whenever any ſuch proprietor ſhall have incurred a penalty under the act requiring annual licences to be taken out for keeping carriages, the ſaid ſuperintendant of police ſhall notify every ſuch perſon reſpectively of the ſame and require payment to be made thereof to the Treaſurer. And it ſhall be alſo the duty of the ſaid ſuperintendant once a month before the expiration of every ſuch licence to furniſh a notification thereof to the perſon holding the ſame.

Sec. 2. And be it enacted, That if any proprietor of a hack carriage ſhall affix a number upon ſuch carriage or permit it ſo to remain without having previouſly procured a licence therefor, he ſhall forfeit and pay the ſum of ten dollars; provided that no bar ſhall be created againſt the recovery of penalties by any alledged omiſſion of the notice hereby required.

SAMUEL H. SMITH,
Preſident of the firſt Chamber &c.
NICHOLAS KING *Preſident of the ſecond chamber &c.*
Approved December 10th 1804.
ROBERT BRENT, MAYOR.

An act ſupplementary to the act making proviſion for the relief of poor, infirm, and diſeaſed perſons.

BE it enacted, &c. That the proceeds of the tax impoſed for the relief of the poor by the act impoſing certain taxes, and providing for their collection be appropriated to that object; and that the treaſurer be empowered and directed to pay the ſame to the truſtees of the poor on their accounts.

Sec. 2. *And be it enacted,* That the ſum of two hundred dollars be appropriated for the like purpoſe, until the receipt of the above tax, payable in the ſame manner.

Sec. 3. *And be it enacted,* That the truſtees of the poor in drawing their warrants on the treaſurer for the proceeds of the tax appropriated as aforeſaid by the firſt ſection of this act, ſhall not in any one quarter draw for a larger ſum than five hundred dollars.

SAMUEL H. SMITH,
Preſident of the firſt chamber, &c.
NICHOLAS KING,
Preſident of the ſecond chamber, &c.
Approved, December 1ſt, 1804.
ROBERT BRENT, Mayor.

An act to eſtabliſh a Market on the Market ſquare at the Eaſtern branch.

BE it enacted, &c. That on the 1ſt day of May, 1805, there ſhall be eſtabliſhed under the direction of the mayor a market on the market ſquare at the Eaſtern branch, to be called the Eaſtern branch market, provided a market-houſe be built thereon by individual ſubſcription before that time, the market to be holden thereat on Monday, Wedneſday, and Friday in every week.

Sec. 2 *And be it enacted,* That the mayor ſhall provide the neceſſary ſtalls, benches, ſcales, weights, and meaſures, and he is hereby authoriſed to draw on the treaſurer for the ſaid purpoſes, for a ſum not exceeding one hundred and fifty dollars.

Sec. 3. *And be it enacted,* That all the proviſions at preſent in force reſpecting markets be applied to the above market.

SAMUEL H. SMITH,
Preſident of the firſt chamber, &c.
NICHOLAS KING,
Preſident of the ſecond chamber, &c.
Approved, December 1ſt, 1804.
ROBERT BRENT, Mayor.

AN ACT

Making an appropriation for the improvement of the West Market.

Be it enacted by the First and Second Chambers of the City Council of Waſhington, That the Mayor be authoriſed to incloſe ſo much of the Weſt Market, and provide ſuch benches as he may deem neceſſary, and that the ſum of forty dollars be appropriated for that purpoſe.

SAMUEL H. SMITH,
Preſident of the firſt chamber, &c.
NICHOLAS KING *Preſident of the ſecond chamber, &c.*
Approved, December 6th, 1804.
ROBERT BRENT, MAYOR.

MR. MAGINNIS informs the public that his LAST entertainment will be THIS EVENING.

24 Dollars Reward.

STOLEN on the night of Wedneſday, November 28th, out of the paſture of the ſubſcriber, TWO HORSES, one a bright bay, 5 years old, about 15 hands high, has a heavy rough trot, is lengthy but not heavy built, black mane and tail, appears higher behind than before, has ſome white hairs in his forehead, his hind parts round built, and when drinking is ſingular, by holding back his under lips and uſing his tongue in its ſtead. The other is a dark or brown bay, 7 years old, ſomewhat leaner than the other, but heavier built. He both paces and trots but not compleat at either, has a ſtar and ſmall ſnip, mane and tail black and buſhy; the mane lays to the left ſide and the ſtem of the tail has not been cut—They had no ſhoes on when ſtolen. Whoever ſecures them ſo as the owner near Carliſle in Pennſylvania, can have them again, ſhall receive the above reward paid by the ſubſcriber or by William Findley, Eſq. member of Congreſs in the city of Waſhington.

JOSEPH JUNKIN

Carliſle, Dec. 17—w3t