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AN Act imposing certain Taxes, providing for their collection and for other purposes.

SEC. 1. BE *it enacted by the First and Second Chambers of the City Council of Washington,* That there be for the present year one thousand eight hundred and eight, imposed according to an assessment made in pursuance of an act, entitled "An act directing a new assessment of property and for other purposes," passed the thirtieth day of November, one thousand eight hundred and seven, on every hundred dollars worth of real and personal property so assessed within the city of Washington, the following sums, viz:

For the ordinary and current expences of the corporation the sum of thirty-three and one-third cents:

For the support of the poor, infirm and diseased of the city, the sum of four cents:

For procuring fire engines and other apparatus, two and two thirds cents:

For the gradual extinguishment of the debt due or that may become due hereafter by the corporation to the Office of Discount and Deposit in Washington city, the sum of ten cents: which several Taxes shall be collected by the Treasurer of the city.

SEC. 2. *And be it enacted,* That it shall be the duty of the Treasurer to account with the City Council quarterly by exhibiting a statement accompanied by proper vouchers for all monies received and expended by him as Collector and Treasurer.

SEC. 3. *And be it enacted,* That it shall be the duty of the Treasurer to notify each person assessed, of the amount of the tax on or before the first day of December, with information that the same is to be paid on or before the first day of January ensuing, after which the books of assessment shall be and remain closed until after the second Monday in June thereafter; and it shall be the duty of the said Treasurer to make out four lists of all free white male persons assessed and residing in the city of Washington, distinguishing those who have paid taxes and the amount thereof, and those who have not, which lists shall be examined and certified by the City Commissioners and delivered by the Treasurer to the Judges of Election on the first Monday in June, previous to the opening of the polls, and no person whose name does not appear on said lists and who shall not have paid taxes preceding the day of election, shall be considered entitled to vote for members of the City Council.

SEC. 4. *And be it enacted,* That it shall be the duty of the Treasurer or some person employed by him, to call between the said first day of December and first day of January at the place of residence of each person in the city who is chargeable with taxes, for the purpose of receiving the same; and in case said tax shall not be paid on or before the first day of April thereafter, the same shall be forthwith levied by the said Treasurer by distress and sale of the goods and chattels of the person from whom such tax is due: but no sale shall be made unless ten days previous notice thereof shall have been given, and if the tax be due upon real improved property and there is no personal property belonging to the person from whom such tax is due which can be found sufficient if distressed to satisfy the same, it shall then be the duty of the Treasurer after thirty days public notice by weekly advertisement in one of the City papers, to cause so much of the property to be sold at auction as may be necessary to pay the tax due, with all charges and expences which may have accrued thereon, and when sold to transfer the same by deed of bargain and sale to the purchaser thereof: the Treasurer shall within two weeks after such sale, make return of the proceedings to the City Council, designating the property sold, the amount of the tax for which it was sold, together with the expence incurred thereon, the person to whom sold and the amount received therefor; and if the said amount shall exceed the tax and expences for which the said property was so sold, the difference shall be safely kept by the Treasurer and paid on demand to the person entitled thereto, or may be taken by the Treasurer to satisfy other arrearages of taxes, in case any should again accrue, while the said money shall remain in his hands as aforesaid; *Provided however,* that it shall be the duty of the Treasurer to give notice of every such sale to the owner of the property sold within thirty days of such sale being made: & if the said owner or his or their agent for that purpose, tender and repay unto the purchaser the sum for which it was sold, with an addition of ten per centum thereon, within twelve months from the day of such sale, the said owner shall be entitled to his former right and possession.

SEC. 5. *And be it enacted,* That all taxes hereby imposed shall until paid, remain a lien upon the property taxed; and if the collector shall be obliged to enforce the collection of the aforesaid taxes, or of any hereafter imposed by distress and sale, he shall receive the same fees as are allowed by the laws of Maryland to a collector for the like services, and in all cases where the property of a minor, or a person insane, or beyond sea, is taxed, the notice required by this act shall be given to the parent, guardian or agent of the person so taxed, if their names and places of abode can be ascertained.

SEC. 6. *And be it enacted,* That there shall be paid on the first day of January, and annually thereafter the following tax on slaves the property of residents of the city of Washington, by his or her owner, viz. on male slaves between the age of fifteen and forty-six years, one dollar and fifty cents; on female slaves between the age of fifteen and forty years, the sum of one dollar; and the like mode of collection, subject to the same charges, shall be adopted in the case of these last taxes, as is hereinbefore prescribed in the case of assessed property, and if any of the days fixed by this act for the performance of any duty, shall fall on the Christian Sabbath, such duty shall be performed on the day following.

SEC. 7. *And be it enacted,* That if the Treasurer shall refuse or neglect to make his returns, and account with the City Council in the manner and at the times prescribed by the second section of this act, or within seven days thereafter, unless prevented by unavoidable casualties, to be judged of by the City Council, he shall forfeit and pay to the use of the city the sum of fifty dollars for each and every offence.

APPROVED, NOVEMBER 8, 1808.

RESOLVED *by the First and Second Chambers of the City Council of Washington,* That the Treasurer of the City be and he hereby is authorised to institute an amicable suit for the purpose of deciding whether the Corporation of the City of Washington possess the power of proceeding to collect any taxes due upon Real Improved Property in the City by distress and sale of such property, and he is hereby required to institute such suit accordingly.

APPROVED, NOVEMBER 8, 1808.

HOUSE OF REPRESENTATIVES.

NOVEMBER 30.

DEBATE ON FOREIGN RELATIONS. [CONTINUED.]

The first resolution reported by the committee on foreign relations still under consideration, as follows:

RESOLVED, *That the United States cannot, without a sacrifice of their rights, honor and independence, submit to the late edicts of Great Britain and France.*

MR. CLOPTON said that it had not been his intention to trouble the committee with any remarks on the resolution now immediately under consideration; but from the turn which the debate had taken, he now thought it proper to offer to the committee a few remarks.

I shall vote for the resolution, said Mr. Clopton, but really, sir, I should pause—I should hesitate—I should feel extremely reluctant to vote for it, if I could imagine that it involves the consequence supposed by a gentleman from Massachusetts, (Mr. Quincy) who spoke the day before yesterday on this subject. That gentleman supposes that the resolution, if adopted, will be a pledge that this House will abandon the whole system of measures heretofore adopted in respect to our foreign relations. That gentleman believes also that the suspension of trade is a complete abandonment of all our rights to trade. On both of these points, sir, I do widely differ in opinion from that gentleman. His opinion that an adoption of the resolution pledges the House to abandon the system heretofore adopted, with respect to the suspension of export trade, induces him to vote for it. My opinion being quite different from his, I feel a propriety in voting for it on the ground of my understanding of its import. I consider it, sir, as a plain declaration of the sense of the committee, on the wrongs inflicted on their country by the belligerent nations, and an evidence of their determination to assert their rights as an independent nation—that this is simply the true import of the resolution.

But there is a course of trade, which if sanctioned and pursued, would be an abandonment of our commercial rights. I do believe, said Mr. Clopton, that a submission to exercise an absolute right under any condition or restriction whatever, prescribed by another power, is a complete abandonment of that right. It is then no longer asserted as such *absolute* right. It becomes a mere favor granted by that other power. But it is not so with a bare suspension of the exercise of that right. This suspension asserts the absolute right by refusing to exercise any privilege under the condition or restriction prescribed by the other power. Thus, sir, I will exemplify the position I have stated. When an American vessel, bound for a port in continental Europe, first sails into a British port, and there pays a tax, prescribed under the British orders in council for permission to proceed to the port of her original destination, she *then* abandons the absolute right to sail to that port, and accepts the permission as a mere privilege granted to her by the British government. But a suspension of her voyage is no such abandonment. So a suspension of the commerce of the United States by the embargo law is no abandonment of their rights of commerce. The legislature do not relinquish their rights by suspending the trade during such time as it shall be deemed expedient so to do.

The gentleman from Massachusetts, in the course of his remarks, made allusion to a declaration made by me some time ago, in reference to a resolution introduced by a gentleman from Vermont, (Mr. Chittenden). That resolution proposed an absolute, unconditional repeal of the act laying an embargo, and the several acts supplementary thereto. The declaration alluded to was applied to that resolution, and the repeal proposed in it—an absolute, unconditional repeal of those laws, without proposal of any other measure. The declaration was that, as one member of this House, I never could, never would consent to the repeal so long as the orders and decrees of the belligerents against our commerce continued in force; that is, such repeal as was proposed in the resolution—an absolute, unconditional repeal, without the adoption of any other measure in lieu of it. This, sir, was meant, if not so expressed. Indeed, said Mr. C. I cannot see how it can be considered as necessary, for a right understanding, that I should have so particularly expressed myself; as the declaration was made in direct reference to the resolution proposed. I know not how I could have been supposed to mean otherwise—how I could have been supposed to pledge myself by that declaration forever to adhere to the embargo at all events, during a continuance of those orders and decrees, and forever to prefer it to any other measure. The period may possibly arrive, said he, when it will be deemed preferable to arm and force the trade rather than further continue the embargo. The period, for aught I know, may arrive when war itself will be preferable to such further continuance of it. The period may arrive when I may be convinced of this—when it will be my duty to vote for raising the embargo, and permitting American vessels to be armed for their defence, though war should be the consequence. But the period never can arrive, so long as those orders and decrees continue in force, when I shall feel willing, (if I know any thing of my own heart) to vote for raising the embargo without some other provision being made in support of our maritime rights. If therefore the period should arrive, during a continuance of those edicts, when I shall vote for removing the embargo, it will be on condition that some other provision, some effectual provision shall be made in support of those rights. To open the trade, under the existing circumstances, and subject it to all the outrages, to which it would be exposed, without security, from the operation of those edicts, I trust, as one individual member of this body, I never shall consent.

The gentleman from Massachusetts expressed astonishment, that a declaration, like that alluded to, should have been made; and, if I mistake not, said Mr. C. he asked, very sagaciously indeed, if members of this House were becoming mad? Whether those gentlemen, with whom I have the honor generally to act, or myself, shall manifest any degree of madness, our conduct, I presume, said Mr. C. will best determine; in the mean while, however, I believe we may safely answer the gentleman, that we are not mad, but "speak forth the words of truth and soberness:" And further, I trust that we are aiming to do the acts and deeds of honor and patriotism, as well as others. Perhaps the gentleman's astonishment may be excited anew at the declaration now again made by me, precisely in the same sentiment, precisely with the same meaning as before. It is not, I repeat it, an absolute declaration, that I never will vote for raising the embargo during a continuance of the edicts of the belligerents; but that I never will vote for it without some other provision, in support of our just rights.

Sir, said Mr. C. I am not now pledging myself to vote for removing the embargo on the condition I have mentioned. On the contrary, I say that from every view I have been able to take of the existing state of things, it seems to me that the embargo ought still to be continued. When the resolution, which has been mentioned, proposing a repeal of the embargo system was first offered, I was then of opinion that no proceedings ought to be had relative to the particular act laying the embargo, since the belligerents had continued in force their unjust & outrageous edicts against our lawful commerce. On that subject I would then have remained perfectly silent. I would have passed over that particular act with the utmost indifference. I would have refrained from touching the subject, as I would refrain from moving the House for the appointment of a committee to enquire whether these states constitute an independent nation or not. In this sentiment I voted against a consideration of the resolution at that time. Did I say, sir, that I would have refrained from touching that subject? Yes, I would have refrained—and I would still refrain from touching it so as to agitate the question of repeal at this time, or so as in any manner to weaken any of the laws upon that subject. I would rather make them much more effectual. I would add ten-fold strength to their validity—I would act in that spirit, and would manifest such degree of unconcernedness as to the effect which the system has on ourselves, as to demonstrate to the proud tyrants, who inflict the injurious aggressions, and to the whole world besides, that we do not feel it. This would shew to them that however they may view it as a sacrifice on the part of the people of this country, it is one, which the great body of them do not regard—one which they are prepared to endure without a moment's uneasiness, without a moment's repining. This, said Mr. C. I did believe, would have been good policy for the House to have adopted at the beginning of this session—a policy in which to have been joined by a majority I should have rejoiced. I consider it, said he, to be highly important to the reputation of this country that any expectation of the belligerents that this government would submit to their unjust edicts should be disappointed; that they should as early as possible be convinced of their mistake in respect to the American character. Sir, said he, it is supremely important to the honor, the dignity—the glory of this rising nation that such edicts should never be in any manner submitted to on our part; that the idea of receiving as a gracious boon from either of them, the privilege of trading where and in what we have a complete right to trade as we please, should be spurned with indignation; that there should be found no room for a doubt of our fixed determination, or of our ability, to abide by the measure, which we have adopted, as a mean of asserting our rights; and that no step should be taken on our part, which could be construed into any degree of acquiescence in their violations. Shall we then submit to purchase such a paltry privilege by payment of tribute—an odious, abominable tribute? Can the high soul of America stoop down to this? No, sir, it cannot, it will not. I trust, said he, that this resolution will serve as one evidence that it is determined never to submit; and with this sentiment I feel a satisfaction in voting for the resolution. It manifests to the world the determination of this body; and, if adhered to, will leave no ground to the belligerents for any further calculations, favorable to their designs, from the partial discontents, which have appeared in one section of the country.

Mr. C. concluded by observing that the measures recommended by the select committee in the other two resolutions reported by them, not being then immediately under consideration, he should not enter into any general discussion of them, or make any further remarks respecting the embargo at this time, as that subject also was not immediately before the committee.

(Debate to be Continued.)

IN SENATE

DEBATE ON THE REPEAL OF THE EMBARGO—*Continued.*

THURSDAY, NOVEMBER 24.

MR. GILES.—Mr. President—Having during the recess of Congress retired from the political world, and having little agency in the passing political scenes, living in a part of the country too, where there is little or no difference in political opinions, and where the embargo laws are almost universally approved; I felt the real want of information upon the subject, now under discussion. I thought I knew something of the general objects of the embargo laws, and I had not been inattentive to their general operations upon society, as far as I had opportunities of observing thereupon.

When I arrived here, and found that this subject had excited so much sensibility in the minds of many gentlemen I met with, as to engross their whole thoughts, and almost to banish every other topic of conversation; I felt also a curiosity to know, what were the horrible effects of these laws in other parts of the country, and which had escaped my observation in the part of the country in which I reside. Of course, sir, I have given to the gentlemen, who have favored us with their observations on both sides of the question under consideration, the most careful and respectful attention, and particularly to the gentlemen representing the eastern section of the union, where most of this sensibility had been excited. I always listen to gentlemen from that part of the U. S. with pleasure, and generally receive instruction from them; but on this occasion, I am reluctantly compelled to acknowledge, that I have received from them less satisfaction, and less information than usual; and still less conviction.

It was hardly to have been expected, Mr. President, that after so many angry and turbulent passions had been called into action, by the recent agitations throughout the whole U. S. resulting from the elections by the people, to almost all the important offices within their gift; and particularly from the elections of electors for choosing the President and Vice President of the U. S. that gentlemen would have met here perfectly exempt from the feelings, which this state of things was naturally calculated to inspire; much less was it to have been expected, sir, that gentlemen who had once possessed the power of the nation, and who, from some cause or other, had lost it; (a loss, which they now tell us they *but too well remember*; and I fear, might have added, *too deeply deplore*.) gentlemen too, sir, who at one time during the electioneering scene, had indulged the fond and delusive hope, that through the privations necessarily imposed upon our fellow citizens, by the unexampled aggressions of the belligerent powers, they might once more find their way to office and power, and who now find themselves disappointed in this darling expectation. It was not at all to be expected, sir, that these gentlemen should now appear here, perfectly exempt from the unpleasant feelings, which so dreadful a disappointment must necessarily have produced. It was a demand upon human nature, far too great a sacrifice; and however desirable such an exemption might have been at the present moment, and however honorable it would have been to those gentlemen, it was not expected.

But, sir, I had indulged a hope that the extraordinary dangers, and difficulties pressed upon us by the aggressing belligerents; attended too, with so many circumstances of indignity and insult, would have awakened a sensibility in the bosom of every gentleman of this body, which would have wholly suppressed, or at least suspended, these unpleasant feelings, until some measures, consulting the general interests and welfare of the people, could have been devised, to meet, resist, and if possible, to subdue the extraordinary crisis. But, sir, even in this hope too, I have been totally disappointed. I was the more encouraged in this hope, when upon opening this debate the gentleman from Connecticut (Mr. Hillhouse) seemed sensible of this sacred obligation, imposed by the crisis, when he exhorted us in conducting our deliberations, utterly to discard the influence of party spirit. I would have given me great pleasure, sir, if the gentleman had afforded us a magnanimous example of a precept so admirably suited to the present state of things. But in this too, sir, I have been unfortunately disappointed. That gentleman's observations consisted almost exclusively of retrospective animadversions upon the original objects and horrible effects of the embargo laws, without seeming to think it was worth his attention, to favor us with any reflections upon the prospective course of measures, which the people's interests, the public safety, and general welfare so imperiously demand. That gentleman represented the embargo laws, as mere acts of volition, impelled by no cause or necessity; whilst the British orders, and French edicts, were scarcely glanced at, and certainly formed the least prominent feature of his observations. He represented these laws as a wanton and wicked attack upon commerce, with a view to its destruction, whilst he seemed scarcely to have recollected the extraordinary dangers and difficulties, which overspread the ocean—indeed, sir, he described the ocean as perfectly free from dangers and difficulties, unruffled by any storms, and that we had nothing to do, but to unfurl our canvass to the wind, that it would be filled with prosperous gales, and wafted to the ports of its destination, where it would be received with open arms of friendship and hospitality. I wish, sir, with all my heart, the gentleman could but realise these dreaming visions; their reality would act like a magic spell upon the embargo laws, and dissipate them in a moment! But, alas, sir, when we come to look at realities, when we turn our eyes upon the *real dangers and difficulties which do overspread the ocean,* we shall find them so formidable, that the wisdom of our united councils, and the energy of our undivided action, will scarcely be sufficient to resist and conquer them. To my great regret, sir, we now see, that the U. S. cannot even hope to be blessed with this union of mind and action, which certainly their dearest interests demand it.

Mr. President, perhaps the greatest inconvenience attending popular governments consists in this; that whenever the union and energy of the people are most required to resist foreign aggressions, the pressure of these aggressions presents most temptations to distrusts and divisions.