

A N
A D D R E S S
TO THE CITIZENS OF
WESTMORELAND, WASHINGTON, FAYETTE AND
ALLEGHANY COUNTIES.
ON THE
R E V E N U E L A W.
By JOHN NEVILLE, INSPECTOR OF THE REVENUE,
SURVEY No. 4, DISTRICT PENNSYLVANIA.
(CONTINUED.)

AS far as any discretionary power of visiting is given to any officer acting under that law, it is confined to BUILDINGS, which are ENTERED by the parties, as places in which they carry on the BUSINESS OF DISTILLING. No other house or building they may have can be visited. If there are even particular APARTMENTS in a house in which the business is carried on, these only, if designated properly, can be visited by the officer. He would have no right to meddle with any other apartment in the house.

Thus careful have Congress been to secure and protect the citizen from any improper intrusion or search.

But even this very qualified power of visiting is confined to Distilleries from Foreign Materials, and to distilleries from domestic materials in Cities, Towns and Villages only. It does not at all apply to any case, in which the duty is charged upon the Still itself, whether the party chooses to pay the sixty cents per gallon of the capacity of the still, or the nine cents per gallon on the spirits actually distilled by him. In which ever way he may make his election, he is free from the visitation of the officer; this, it is believed, has escaped your notice, as it appears to my mind to obviate many of the prevalent objections.

The power of visiting the still to take its dimensions, once for all, will hardly be deemed an exception to what is here asserted. This would be nothing more than if Assessors were to come upon a man's farm to view the size, the kinds and quality of the land.

Neither can the provision which authorizes magistrates in certain cases to grant search warrants be deemed an exception. Here the discretion is not in the officer of the revenue, but in the Magistrate, and even he cannot grant such a warrant, but in consequence of reasonable cause of suspicion made out to his satisfaction upon OATH, nor can the warrant granted be executed but in the presence of a constable or other peace officer.

This power of searching so much complained of, is however not peculiar to excise laws. Ships, which are certainly much more the dwellings of the master and the crew, than are the greatest numbers of distilleries, are liable to constant search, and as far as search warrants are concerned, a similar power is to be found in the law regulating the collection of the duties on imported articles, which is not only a necessary provision, but one which has never excited the least murmur among the merchants, or others whose houses or store houses might be affected by it.

By the laws of Pennsylvania too, all bakehouses may be entered and examined by certain public officers at their discretion; and they are almost uniformly a part of the dwellings of the persons who conduct them; whereas distilleries in most cases form no part of the dwellings of their owners, any more than a saw mill or a smith shop. This regulation has always been strictly executed in the city of Philadelphia, being considered as one of the most important in its police.

No one of these things has been deemed an invasion of domestic peace or private property. As well might it be said that the entry of an assessor to levy, or of a tax gatherer to demand and enforce the payment of a tax is such an invasion. Ideas of this sort are certainly overstrained, and are incompatible with the necessary operations of the midst of governments.

Third objection. "The oaths which are required of the parties tend to injure morals and multiply temptations to perjury."

Answer. It is certainly always to be wished that a multiplication of oaths could be avoided, but the requiring them is not an objection to excise laws in particular. It applies to several other kind of revenue laws, and it is much easier to wish they could be avoided, than to discern how it can be done with due security to the public.

No article subject to a duty on importation can be brought into the country, but the master of the vessel must, in the first place report it on oath; and before it can be landed the owner or consignee must also enter it upon oath, producing an invoice of the article, its cost, &c. Similar regulations are practiced in foreign countries, and were practiced under all the State governments; nor has there ever been any reasonable substitute proposed. If neither the inspection of officers, nor the oaths of parties are to be tolerated, there is no alternative, but that all taxes must be laid upon land, or assessed according to the arbitrary guesses of certain officers. The former would ruin the farmer and disappoint the revenue; the latter truly involves the worst kind of tyranny, and is equally unproductive to the treasury.

Fourth objection. The penalties and forfeitures in the law "are so high as not only to punish, but ruin delinquents, who bear in their sufferings the delinquency of others."

Answer. The penalties and forfeitures are not higher nor more severe, than those which secure the collection of duties on imported articles and the regulations of the coasting trade, and are not greater than are usual in revenue laws generally. Pecuniary penalties in some cases extend from one to five hundred dollars, and forfeiture of the article itself, in respect to which attempts have been made to defraud the public, are the only punishment to be found in the excise law, except for false oaths and extortion or oppression on the part of the officers. False oaths involve the pains of perjury; the extortion or oppression of officers brings with it fines imprisonments, forfeiture of office, and an incapacity to hold offices in future.

Provision has been made for the mitigation and remission of penalties in all cases but those of WILFUL negligence or fraud.

Wilful disobedience to the laws, fraud and corruption, perjury, extortion and oppression are the only things which are treated with severity; is a WILFUL DISOBEDIENCE to the CONSTITUTIONAL LAWS of the country a light offence? Are attempts to defraud the nation, through its government, of the means of paying its debts and providing for the common defence and general welfare, slight transgressions? Are pecuniary penalties from one to five hundred dollars, with a forfeiture of the article which are the object of the fraud, excessive punishment for such injuries to the public? Is there any substantial distinction between one false oath and another, or does the making of such distinction tend to increase the respect for an oath? Do not slight punishments for certain oaths tend to diminish in the mind the horror which ought to prevail against false swearing and to prepare it for those which are represented as a more heinous kind of perjury? Are imprisonment for a time, forfeiture of office, and incapacity to serve in another, punishment too severe for an officer who is guilty of extortion or oppression? Or does the inflicting of those penalties argue regard or disregard to the rights and security of the citizens.

The idea that one man suffers for the delinquency of another is in every sense erroneous: no man is either put in the place of another, or suffers more for his offence than the nature of it requires.

God forbid, fellow-citizens, that we should on cool reflection think so lightly of the obligations we are all under as to deem such penalties too grievous for such offences.

(TO BE CONTINUED.)

At No. 263, South Front-Street,
Next Wednesday evening, JOHN MACPHERSON will Lecture on
MECHANICS,
and begin precisely at Eight o'Clock.
Tickets are sold by Mr. Poulson, at the Library; Mr. Pelosi, at the Merchant's Coffeehouse; and by said Macpherson, at one half a dollar each.

BOULTING CLOTHS.

An extensive Assortment, of very superior texture, suitable for every branch of the business, just imported from Amsterdam, and for SALE by

DANIEL TYSON,
No. 114, SOUTH FRONT-STREET;

Where Millers and others may always be supplied with the best Cloths, and large allowance made to those who purchase in quantities to sell again.

Also for SALE, a Quantity of Particular

MADEIRA WINE,

Of the first Quality, fit for immediate use, in Pipes.
Philadelphia, December 6, 1791. [1aw1m]

GEORGE MEADE

Has for SALE, at his Stores on WALNUT-STREET WHARF, A FEW pipes of 3 and 4 years old bills of exchange Madeira WINE, which he will dispose of by the pipe, hoghead or quarter cask.

London market Madeira WINE, 5 and 6 years old.
Old Sherry WINE of the first quality, by the hoghead or quarter cask.

Three and 4 years old Lisbon WINE, of a superior quality to what is generally imported, by the pipe, quarter cask, or larger quantity.

Choice old Coniac BRANDY, by the pipe, tierce, or larger quantity.

A few quarter chests of first quality Hyson TEA.

He has just received by the Pigou, Loxley, matter, from London, a few quarter chests of old Madeira WINE—And

By the brig Mercury, Capt. Stevens, from Dublin, a few boxes of Irish LINENS, low priced and well assorted; a few bales of red and white FLANNELS, and some GLUE.

A few boxes of Spermaceti CANDLES of the first quality, and Burlington PORK of prime quality.

He has also to dispose of, a quantity of dressed White Oak STAVES.

He means to keep a constant supply of First Quality Madeira and Lisbon WINES, and whoever is pleased to favor him with their custom, may be assured of being well served.

He will, through the Winter and Spring, buy undressed HAND-SPIKES. He is purchasing FLAX-SEED and BEES-WAX, and will give the highest price for them.

N. B. A few hampers of excellent London PORTER and Taunton ALE, just received, and to be disposed of.
Philadelphia, November 16, 1791. (ep 6w.)

American Lead Manufactory.

STEPHEN AUSTIN, & Co.

HAVE just now opened their LEAD-WAREHOUSE, two doors south of Walnut-Street Wharf, adjoining their New Factory—where they have now made, and ready for sale, a general assortment of SHOT of all sizes, with SHEET and BAR LEAD, the production of the Mines in Virginia. As they have employed a number of experienced English workmen, they warrant it to be equal in quality to any manufactured in Europe, and at a reduced price from the cost of imported.

They also continue to manufacture all the above articles at Richmond, in Virginia. All orders addressed to either of the above Factories, will be thankfully received, and executed on the shortest notice.

N. B. Wanted, industrious, sober, Labouring Men, at the said Mines, where constant employ, good wages, and other encouragements will be given, means of conveyance being provided, and houses for their reception.

For further particulars enquire of Messrs. MOSES AUSTIN & Co. at their Factory in Richmond, or as above.
Philadelphia, December 3, 1791. if

TO BE SOLD,
BY JOHN CAREY,

No. 26, PEAR-STREET,

A COLLECTION OF

Scarce and Valuable BOOKS,

Which may be seen every day, until five o'clock, p. m.

Among them are the following:

Folio. HOMER, Xenophon, Plato, Plutarch, Eusebius, Sozomen, Theodoret, Virgil, Horace, Livy, Tacitus, Paterculus, Pliny, Concordantia Lat. Concordantia Gr. Theſaurus Ciceronis. Biblia Junii et Tremellii, Bible de Martini, Wells's Maps, Scapulae—Phavorini—Martini—Hoffmani Lexica, Vossii Etymologicum, Antiquit. Eccles. Britannicae, &c.

Quarto. Pindar, Cyropædia, Bentley's Horace, Terence and Phædrus, Ovid, Juvenal, Manilius, Cicero's op. om. Cæsar, Suetonius, Julius Pollux, Hæderici Lexicon, Vossii Ars Gram. Cluverii Geographia, Justinian Code, &c.

Octavo et infra. Homer, Anacreon, Aristophanes, Longinus, Theophrastus, Heliod; Poetæ minores Gr. Isocrates, Phalaris, various editions of Horace, Virgil, Terence, and Ovid, Tibullus, Plautus, Lucan, Martial, Claudian, Val. Flaccus, Ausonius, Buchanan, Sallust, Curtius, Florus, Justin, Val. Maximus, A. Gellius, Hist. August. Scriptores, English and French Translations of some of the Classics, a great variety of Greek and Latin Grammars, &c. &c.

Catalogues may be had of Messrs. Rice & Co. Bookellers, Market-Street, or of JOHN CAREY, October 31. (ep 1f.)

JOHN PINTARD,

SWORN BROKER & AUCTIONEER,

PURCHASES and SELLS

PUBLIC DEBT of every description, on Commission,

at the following rates:

ON the specie amount of all sales at auction, one eighth per cent.

On ditto at private sale or purchase, one-half per cent.

On remittances, ditto.

Receiving interest at the Loan-Office, one per cent. on the amount of the interest.

For making transfers at ditto, seventy-five cents per transfer.

Such persons as may incline to favor the subscriber with their orders, may rely on their being executed with punctuality, fidelity and dispatch. His long experience and extensive dealings in the public stocks, together with a well established correspondence throughout the United States, enable him to conduct his operations with peculiar benefit to his employers.

JOHN PINTARD,
New-York, No. 57, King-Street.

October 15, 1791.

Bank of the United States.

DECEMBER 28, 1791.

RESOLVED, That the Discounts in future be made upon Tuesday and Friday, and that the Notes or Bills offered for Discount, be presented at the Bank on Monday and Thursday.

(4)

JOHN KEAN, Cashier.

Bank of the United States.

DECEMBER 3, 1791.

NOTICE is hereby given that the Bank of the United States will be opened on Monday the 5th instant.

Transfers of the subscriptions to the stock of said Bank may then be made.

On Monday the 12th instant, deposits will be received, and on Tuesday the 20th instant, discounts may be made.

By order of the President and Directors,

JOHN KEAN, Cashier.

All Bills or Notes offered for Discount shall be delivered into the Bank on Mondays or Wednesdays, the Discount shall be settled on Tuesdays and Thursdays, and shall be made known the next succeeding days.

AT A MEETING OF THE DIRECTORS OF THE BANK OF THE UNITED STATES,

DECEMBER 5, 1791.

RESOLVED,

THAT the payment of the portion of the Capital Stock of the Bank of the United States, consisting of Specie which will be due on the several Shares on the first Monday of January next, exhibit to the Cashier of the Bank of the United States, a Certificate signed by the Cashier of the Bank into which such payment shall have been made—any thing in the regulations heretofore established to the contrary notwithstanding.

By order of the President and Directors,

JOHN KEAN, Cashier.

Bank of the United States.

PHILADELPHIA, November 22, 1791.

THE STOCKHOLDERS of the BANK OF THE UNITED STATES are hereby informed, that according to the statute of incorporation, a general election for twenty-five DIRECTORS will be held at the Bank of the United States, in the city of Philadelphia, on Monday the second day of January next, at ten o'clock in the forenoon.

And, pursuant to the eleventh section of the Bye-Laws, the Stockholders of the said Bank are hereby notified to assemble in general meeting, at the same place, on Tuesday the third day of January next, at five o'clock in the evening.

By order of the President and Directors,

JOHN KEAN, Cashier.

Second fundamental Article of Statute of Incorporation.

"Not more than three-fourths of the Directors in office, exclusive of the President, shall be eligible for the next succeeding year. But the Director who shall be President at the time of an election, may always be re-elected."

IMPERIAL HYSON, SOUCHONG, and BOHEA

TEAS,

REFINED SUGARS, COFFEE, & SPICES, &c. &c.

Of the first quality—by retail,

No 19,

Third-Street, between Chestnut and Market Streets.

A few TICKETS in 3d and last Class of the NEW-JERSEY LOTTERY.

PUBLIC SECURITIES,

BOUGHT and SOLD, on COMMISSION, by SAMUEL ANDERSON, Chestnut-Street, next door to the Bank, No. 97.

TO BE SOLD,

On the Waters of TYE RIVER, a Branch of JAMES RIVER, in the County of Amherst, and State of Virginia,

About 7,000 acres of rich Land,

Well adapted to produce every kind of grain and grafs a farmer can with to cultivate, distant from navigation twenty miles.—

For terms apply to JAMES ROSE, residing on the Land, Amherst County, Virginia, Dec. 10, 1791. (4)

TO BE SOLD,

THAT beautiful and elegant situation on the banks of the Potomack, adjoining the town of Alexandria, whereon the subscriber now resides; about 25 or 30 acres will be sold with the improvements, which are a neat and commodious two story house, completely finished from the cellar to the garret, a kitchen, laundry, meat-house, dairy, two story barn, and ice house, all finished in the best manner, together with several other necessary outhouses, the yard and garden neatly paved, and a skillful gardener now employed in putting it in fine order; the land well enclosed with a post and rail fence; a well, and springs of excellent water—the prospect is equalled by few, and excelled by none in America—its contiguity to Alexandria, the Federal Town, and Georgetown, having a fine and full view of each place, must render it in a few years of great value, being directly in a line of communication from Alexandria to the other two towns. Should a purchaser offer before the 15th of February next, a cheap bargain may be had. An indisputable title, clear of all incumbrances, will be made by the subscriber. I will also sell with this place, 220 Acres of Wood Land, about 3 miles distant, which will suit well to support the above in wood and timber.

December 14, 1791. (1f) BALDWIN DADE.

The First and Second Volumes of the HISTORY OF NEW-HAMPSHIRE,

(To which is prefixed an accurate Map of the State)

By the Rev. JEREMY BELKNAP,

Are ready for Delivery to Subscribers—who may receive their Books on application to HAZARD & ADDOMS, at the Corner of Chestnut and Third Streets.

The above two volumes contain the political history of the State, from its first settlement to the adoption of the present Constitution of the United States;—the third, containing a geographical description of the State, sketches of its natural history, &c. in the preface.

* A few copies of the first two volumes for sale—price 20¢. November 5, 1791.

TO BE SOLD BY THE EDITOR,

A TABLE for receiving and paying Gold at the Bank of the United States, shewing the Value of Gold in Dollars and Cents, from One to a Thousand Pennyweights—according to the Act of Congress, ascertaining the Standard and Value of Gold.

The price of this Paper is 2 Dollars per annum One half to be paid at Subscribing.