

THE
LAWS OF THE UNITED STATES.

ACTS OF THE THIRTEENTH CONGRESS

OF THE

UNITED STATES,

Passed at the first session, which was begun and held at the City of Washington, in the District of Columbia, on Monday, the twenty-fourth day of May, 1813, and ended the second day of August, 1813.

JAMES MADISON, President; ELBRIDGE GERRY, Vice President of the United States and President of the Senate; HENRY CLAY, Speaker of the House of Representatives.

STATUTE I.

CHAPTER I.—*An Act concerning certain streets in Georgetown.*(a)

June 14, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall and may be lawful for the proprietors of the ground to open a new street in the town of Georgetown, in the District of Columbia, beginning at the termination of three hundred and seventy-eight feet and six inches from the intersection of Washington and Bridge streets, on the east side of Washington street and south of Bridge street, and thence running parallel with Bridge street to Rock creek, of the width of sixty feet, to be called Needwood street.

Needwood street to be opened.

SEC. 2. *And be it further enacted,* That Greene street, in the said town, be opened and extended to Causeway street, in lines parallel with Washington street; and that Montgomery street, in the said town, be opened and extended from Bridge street to Needwood street, in lines parallel with Washington street.

Greene and Montgomery streets to be opened and extended.

SEC. 3. *And be it further enacted,* That the streets called and known by the names of Lovely and Wapping, and all that part of Montgomery street, south from Bridge street to Causeway street, not embraced in lines parallel with Washington street, lying between Washington street and Rock creek, in the said town, upon the opening and establishment of the said streets, between Washington street and Rock creek, be, and the same are hereby vacated; and the title to the ground over which the same now runs, shall be vested in fee simple in the proprietors of the ground over which the streets to be opened and extended by virtue of this act, shall run, in proportion to the quantity owned by each proprietor.

Certain parts of Wapping and Lovely streets vacated, and the ground re-invested in original proprietors.

APPROVED, June 14, 1813.

(a) An act to amend the charter of Georgetown, March 3, 1805, chap. 32.

STATUTE I.

June 19, 1813.

Act of July
29, 1813, chap.
35.Agreements
with fishermen
under what
sanctions to be
made.Fishermen
neglecting their
duty.Act of July
20, 1790, chap.
29, sec. 7.Conditions to
which they be-
come subject.Fishing ves-
sels to continue
liable for wages
of the hands for
six months after
sale of fish.Just accounts
of sales to be
produced,
otherwise the
vessel answer-
able.If vessel sued
the owner may
give bond.CHAP. II.—*An Act for the government of persons in certain fisheries.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the master or skipper of any vessel of the burthen of twenty tons or upwards, qualified according to law for carrying on the bank and other cod fisheries, bound from a port of the United States to be employed in any such fishery, at sea, shall, before proceeding on such fishing voyage, make an agreement in writing or print with every fisherman who may be employed therein, (except only an apprentice or servant of himself or owner,) and, in addition to such terms of shipment as may be agreed on, shall in such agreement express whether the same is to continue for one voyage or for the fishing season, and shall also express, that the fish or the proceeds of such fishing voyage or voyages, which may appertain to the fishermen, shall be divided among them in proportion to the quantities or number of said fish which they may respectively have caught; which agreement shall be endorsed or countersigned by the owner of such fishing vessel or his agent. And if any fisherman, having engaged himself for a voyage or for the fishing season, in any fishing vessel, and signed an agreement therefor as aforesaid, shall thereafter and while such agreement remains in force and to be performed, desert or absent himself from such vessel without leave of the master or skipper thereof, or of the owner or his agent, such deserter shall be liable to the same penalties as deserting seamen or mariners are subject to in the merchant service, and may in the like manner, and upon the like complaint and proof, be apprehended and detained; and all costs of process and commitment, if paid by the master or owner, shall be deducted out of the share of fish, or proceeds of any fishing voyage to which such deserter had or shall become entitled. And any fisherman, having engaged himself as aforesaid, who shall during such fishing voyage refuse or neglect his proper duty on board the fishing vessel, being thereto ordered or required by the master or skipper thereof, or shall otherwise resist his just commands to the hindrance or detriment of such voyage, besides being answerable for all damages arising thereby, shall forfeit to the use of the owner of such vessel his share of any public allowance which may be paid upon such voyage.

SEC. 2. *And be it further enacted,* That where an agreement or contract shall be so made and signed for a fishing voyage or for the fishing season, and any fish which may have been caught on board such vessel during the same, shall be delivered to the owner or to his agent for cure, and shall be sold by said owner or agent, such vessel shall, for the term of six months after such sale, be liable and answerable for the skipper's and every other fisherman's share of such fish, and may be proceeded against in the same form and to the same effect as any other vessel is by law liable and may be proceeded against for the wages of seamen or mariners in the merchant service. And upon such process for the value of a share or shares of the proceeds of fish delivered and sold as aforesaid it shall be incumbent on the owner or his agent to produce a just account of the sales and division of such fish according to such agreement or contract; otherwise the said vessel shall be answerable upon such process for what may be the highest value of the share or shares demanded. But in all cases the owner of such vessel or his agent, appearing to answer to such process, may offer thereupon his account of general supplies made for such fishing voyage and of other supplies therefor made to either of the demandants, and shall be allowed to produce evidence thereof in answer to their demands respectively; and judgment shall be rendered upon such process for the respective balances which upon such an inquiry shall appear: *Provided always,* That when process shall be issued against any vessel liable as aforesaid, if the owner thereof, or his

agent, will give bond to each fisherman in whose favour such process shall be instituted with sufficient security, to the satisfaction of two justices of the peace, one of whom shall be named by such owner or agent, and the other by the fisherman or fishermen pursuing such process, or if either party shall refuse, then the justice first appointed shall name his associate, with condition to answer and pay whatever sum shall be recovered by him or them on such process, there shall be an immediate discharge of such vessel: *Provided*, That nothing herein contained shall prevent any fisherman from having his action at common law for his share or shares of fish or the proceeds thereof as aforesaid.

APPROVED, June 19, 1813.

Remedy at
common law to
be preserved.

STATUTE I.

July 5, 1813.

CHAP. IV.—*An Act to amend the act in addition to the act, entitled “An act to raise an additional military force, and for other purposes.”*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That five of the regiments which were authorized to be raised by an act in addition to the act, entitled “An act to raise an additional military force, and for other purposes,” passed the twenty-ninth day of January, one thousand eight hundred and thirteen, may, at the discretion of the President of the United States, be enlisted for and during the war, unless sooner discharged, and be limited as to service to the defence of the sea board of the United States, or of such part thereof as the President may elect and determine.

SEC. 2. *And be it further enacted*, That each man recruited under the authority of this act, be allowed the same bounty in money and land as is allowed by law to men enlisted for five years or for the war, and that the officers, non-commissioned officers, musicians and privates, shall receive the same pay, clothing, subsistence and forage, be entitled to the same benefits, be subject to the same rules and regulations, and be placed in every respect on the same footing as the other regular troops of the United States.

APPROVED, July 5, 1813.

[Obsolete.]

Act of January 29, 1813, ch. 15.

Act of March 3, 1815, ch. 78.
Five of the regiments lately authorized to be raised may be enlisted for the war.

Bounty, &c.
&c. to recruits.

STATUTE I.

July 5, 1813.

CHAP. VI.—*An Act authorizing the President of the United States to cause to be built barges for the defence of the ports and harbours of the United States.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the protection of the ports and harbours of the United States, the President shall cause to be built, without delay, such number of barges as he may deem necessary, to be armed, equipped, and manned as he may direct, of a size not less than forty-five feet long, and capable of carrying heavy guns.

SEC. 2. *And be it further enacted*, That for the purpose aforesaid the sum of two hundred and fifty thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the Treasury not otherwise appropriated.

APPROVED, July 5, 1813.

Repealed by
act of February
27, 1815, ch. 62.

A number of
barges to be
built.

Specific ap-
propriation.

STATUTE I.

July 5, 1813.

CHAP. VII.—*An Act further extending the time for issuing and locating military land warrants.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be authorized to issue military land warrants to such persons as have

[Obsolete.]

Act of June 9, 1794, ch. 62.
Act of March 21, 1808, ch. 37.

Act of Dec. 19, 1809, ch. 3.
 Certain military warrants may be issued by the Secretary of War.

or shall, before the first day of March, one thousand eight hundred and sixteen, produce to him satisfactory evidence of the validity of their claims; which warrants, with those heretofore issued and not yet satisfied, shall and may be located in the name of the holders or proprietors thereof, prior to the first day of October, one thousand eight hundred and sixteen, on any unlocated parts of the fifty quarter townships, and the fractional quarter townships reserved by law for original holders of military land warrants. And patents shall be granted for the land located under this act, in the same manner as is directed by former acts for granting military lands.

APPROVED, July 5, 1813.

STATUTE I.

July 13, 1813.

CHAP. VIII.—*An Act to reward the officers and crew of the sloop of war Hornet; and Lieutenant Elliott and his officers and companions.*

Prize money to the officers and crew of the Hornet, and to Lieutenant Elliott, his officers and companions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is hereby authorized to have distributed as prize money to Captain James Lawrence, late of the sloop of war Hornet, his officers and crew, or their widows and children, the sum of twenty-five thousand dollars, for the capture and destruction of the British brig Peacock; and to Lieutenant Elliott, and his officers and companions, or their widows and children, the sum of twelve thousand dollars, for the capture and destruction of the British brig Detroit; and that the sum of thirty-seven thousand dollars be, and the same is hereby appropriated to the purpose aforesaid, to be paid out of any money in the Treasury not otherwise appropriated.

APPROVED, July 13, 1813.

STATUTE I.

July 13, 1813.

CHAP. IX.—*An Act freeing from postage all letters and packets to and from the superintendent general of military supplies.*

Privilege of franking to superintendent general of military supplies.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all letters and packets to and from the superintendent general of military supplies, which relate to his official duties, shall be free from postage.

APPROVED, July 13, 1813.

STATUTE I.

July 13, 1813.

CHAP. X.—*An Act to relinquish the claims of the United States to certain goods, wares, and merchandise, captured by private armed vessels.*

[Obsolete.]

Claim of the United States to British goods relinquished in cases where they have been condemned for the benefit of the captors, &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all right and claim which may have accrued to the United States, under an act, entitled "An act to prohibit the commercial intercourse between the United States and Great Britain and France and their dependencies, and for other purposes," and an act, entitled (a) "An act concerning the commercial intercourse between the United States and Great Britain and France, and their dependencies, and for other purposes," (a) and an act supplementary to the last mentioned act, (a) to goods, wares, and merchandise, being the property of British subjects, and shipped from the ports of the United Kingdom of Great Britain and Ireland, since the declaration of war by the United States against that

(a) Act of March 1, 1809, chap. 24.
 Act of May 1, 1810, chap. 39.
 Act of March 2, 1811, chap. 29.

Kingdom, which have been captured by private armed vessels of the United States, on the high and open seas, and without the territorial limits and jurisdiction of the United States, and have been libelled and claimed, by or in behalf of the owners and other persons interested in the said private armed vessels, in some court of the United States having competent jurisdiction thereof, be, and the same are hereby relinquished in all cases where such goods, wares, and merchandise, being the property of British subjects, and captured as aforesaid, shall have been or shall be condemned as prize of war, for the benefit of the captors, by the final judgment of any court of the United States, having jurisdiction as aforesaid; all suits, libels, or prosecutions instituted or commenced in behalf of the United States, for the recovery of any forfeiture or penalty, accrued by reason of an infraction of any of the three acts first above mentioned, affecting any goods, wares, or merchandise, the property of British subjects, and which have been captured as aforesaid, and libelled in behalf of the captors, shall be discontinued on payment of the costs accrued on such suits or libels, by or on behalf of the said owner or owners. But in all cases where goods, wares, and merchandise thus libelled, shall not be condemned as aforesaid for the benefit of the captors, the right and claim of the United States to the forfeiture of such goods, wares, and merchandise, shall, notwithstanding the discontinuance of the suits and libels in behalf of the said states, remain unimpaired, and such forfeitures may, after a final decision against the captors, be recovered or remitted in conformity with the provisions of the several laws now in force, in the same manner as if such suits or libels had not been discontinued; *Provided*, That nothing herein contained shall extend to or embrace any capture made by such private armed vessels in violation of the additional instructions of the President of the United States to the public and private armed vessels thereof, of the twenty-eighth day of August, in the year one thousand eight hundred and twelve, after the captor shall have been apprized thereof, or by any such private armed vessel which was in any port of the United States subsequent to the said proclamation, and prior to such capture.

SEC. 2. *And be it further enacted*, That no decision which may hereafter be made by the Secretary of the Treasury, under the act, entitled "An act directing the Secretary of the Treasury to remit fines, forfeitures and penalties in certain cases," shall be held as affecting the claim of any person or persons claiming as captors any goods, wares, or merchandise, the forfeiture of which to the United States shall have been remitted by such decision.

SEC. 3. *And be it further enacted*, That all goods, wares, and merchandise, captured and libelled as aforesaid, shall pay the same duties, to be secured and collected in the same manner as is provided by the act "concerning letters of marque, prizes and prize goods," with respect to the like goods, wares, and merchandise, when captured from the enemy, and made prize of war.

APPROVED, July 13, 1813.

Suits on behalf of the United States to be discontinued.

Where not condemned for the benefit of the captors, the rights of the United States to remain.

Decision of Secretary of Treasury not to affect claims of captors, &c.

Act of Jan. 2, 1813, chap. 7.

Act of June 26, 1812, chap. 107.

STATUTE I.

CHAP. XI.—*An Act to incorporate a company for making a certain turnpike road in the county of Alexandria.*

July 13, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That William Robinson, Charles Lee, Charles Alexander, Thomas Swan, Robert Conway and Philip Richard Fendal, be, and they are hereby appointed a board of commissioners, a majority of whom to constitute a quorum, with full power to receive and enter in such book or books as they may deem proper, by themselves or their agents, subscriptions for raising a capital stock

Commissioners appointed for receiving subscriptions, &c. &c.

of eight thousand dollars, in shares of fifty dollars each, for the purpose of opening, gravelling and improving a road in the county of Alexandria, in the District of Columbia, from the intersection of West street and Pendleton street, in the town of Alexandria, to the boundary line of the District of Columbia, in the most direct and practicable route towards Leesburg, conforming as nearly as shall be found advantageous and convenient to the present main road leading from the said intersection towards Leesburg, and through the county of Alexandria aforesaid: *Provided*, That no subscription shall be received unless the sum of five dollars be first paid into the hands of such agent or other person as the said commissioners may authorize to receive it. The times, places and manner of receiving and entering subscriptions shall be prescribed by the said commissioners, and advertised in such gazettes as they may deem expedient; and whenever one hundred shares or more shall be subscribed, the commissioners, or a majority of them, shall give notice in some newspaper printed in the said District of a time and place, to be by them appointed, for the subscribers to proceed to organize the corporation by an election of officers; and all persons who may then be or thereafter may become the proprietors of shares in the said capital stock, either as subscribers for the same or as the legal representatives, successors or assignees of such subscribers, shall become one body politic and corporate, in deed and in law, by the name and style of the "Alexandria and Leesburg Turnpike Company," and by the same name shall have perpetual succession and all the privileges belonging to a corporation; and shall be capable of taking and holding their said capital stock and the profits thereof, and of enlarging the same by new subscriptions if found necessary to fulfil the intent of this act; and of purchasing, taking and holding to them and their successors and assigns in fee simple, or for any lesser estate, all such lands, tenements and hereditaments and estate, real and personal, as shall be necessary and useful in the prosecution of their work; and of suing and being sued, of having a common seal, and of doing all and every other matter and thing concerning the subject aforesaid, which a corporation or body politic may do.

Annual meetings for the choice of directors, officers, &c. &c.

SEC. 2. *And be it further enacted*, That the said company shall meet on the third Monday in March in every year, at such place as shall be fixed by their by-laws, for the purpose of choosing such officers as aforesaid for the ensuing year, in manner aforesaid, and at such other times as they shall be summoned by the president and directors aforesaid; at which annual or special meetings they shall have full power and authority to do and perform any act by law allowed and pertaining to the affairs of said company; and the president and directors for the time being shall hold their offices until others shall be appointed in their places; and the said corporation shall not be deemed to be dissolved by reason of any defect of officers, but if it should happen that there should be no president or directors competent to call a meeting of the stockholders, the same may be called by any stockholder for the purpose of electing such officers, giving thirty days' notice of the time and place of such meeting, by advertisements in a newspaper printed in the District of Columbia.

Printed certificates of shares to be delivered to stockholders.

Such certificates made transferable.

SEC. 3. *And be it further enacted*, That the president and directors shall procure printed certificates for all the shares of said stock, and shall deliver one such certificate signed by the president, to each person for every share by him or her subscribed and held, which certificate shall be transferable at his or her pleasure, in person or by attorney, in the presence of the president, clerk or treasurer of said company, who shall witness the same; subject however, to all payment due or to grow due thereupon; and the assignee holding any such certificate, having caused the assignment to be entered in a book of the company to be kept for that purpose, shall be a member of said company; and for every certifi-

cate by him held shall be entitled to one share in the capital stock and estate of said company. And if any stockholder, after thirty days' public notice in a newspaper printed in the District of Columbia, of the time and place appointed for the payment of any portion or dividend of the sum subscribed in said stock, shall neglect to pay the same for the space of thirty days after the time so appointed, the share or shares on which such delinquency has taken place, may be sold at public auction, and transferred by them to any person or persons willing to purchase for such price as can be obtained; or in case any proprietor shall fail to pay any instalment which shall be duly assessed, such instalment, or any part thereof, that shall remain deficient or unpaid, may be recovered of the person or persons so failing to pay, by warrant from a justice of the peace, if the amount shall not exceed twenty dollars; and if the sum so due shall exceed twenty dollars, the same may be recovered by motion, in the name of the said company, on ten days' notice, or by action at law in the usual course of judicial proceedings, in any court of record in the District of Columbia; and in all instances where the person so failing to pay his instalment cannot be found in the said District, then recovery shall be had against him by such mode of judicial proceeding as is authorized by the laws of the country where such defaulter shall be found; and in all such warrants, motions or actions, the certificate of the clerk, or recording officer of the said company shall be conclusive evidence of the defendant's being a member of the company, and prima facie evidence of the amount due on the share or shares held by such defendant.

Stockholders, delinquent, to forfeit their first payments in certain cases.

Instalments, how recoverable, &c. &c.

SEC. 4. *And be it further enacted*, That the said president and directors shall meet at such times and places as shall be agreed upon for transacting their business; at which meetings any three members shall form a quorum, who, in the absence of the president may choose a chairman, and shall keep minutes of all their transactions fairly entered in a book; and a quorum being met, they shall have full power and authority to appoint a treasurer and all other officers necessary and convenient, and agree with and appoint all such surveyors, intendants, artists or other agents, as they shall judge necessary to carry on the intended works, and to fix their salaries, wages or compensation; to direct and order the times, manner, and proportions, when and in which the stockholders shall pay moneys due on their respective shares; to draw orders on the treasurer for all moneys due from the said company, and, generally, to do and transact all such other matters, acts, and things as by the by-laws, rules, and regulations of said company, shall be required or permitted.

President and directors to have stated meetings.

SEC. 5. *And be it further enacted*, That upon application of the said president and directors of the said company, to the circuit court of the District of Columbia, or to the judges thereof out of court, the said court, or the judges, or any two of the judges thereof out of court, shall appoint three commissioners, not interested in any of the lands through which the said road may be laid out, nor interested in the stock of the company hereby created, nor in the stock of any other turnpike company, who shall each receive from the said president, directors, and company, two dollars for every day they shall respectively be actually necessarily employed in or about the affairs of the said company. And each of the said commissioners, before he proceeds to act as such, shall take and subscribe on oath, or solemn affirmation, in the presence of a justice of the peace, that he will well, faithfully and impartially, according to the best of his skill and judgment, and without unnecessary delay, execute and perform all the duties required of him as a commissioner under the sixth section of the act of Congress, entitled "An act to incorporate a company for making certain turnpike roads in the District of Columbia;" which oaths or affirmations so subscribed and certified by the justice, in whose presence they shall be severally taken and subscribed, shall be

Commissioners for ascertaining value of land to be appointed.

Act of April 25, 1810, chap. 21.

How they are
to proceed.

Duty of the
commissioners
last mentioned.

Duty of com-
missioners.

Road, how to
be constructed,
&c. &c.

filed in the office of the clerk of the said circuit court, and enrolled among the land records of the county of Alexandria. And the said commissioners, or any two of them, being qualified as aforesaid, shall, upon the request of the said president and directors, cause to be surveyed, laid out and ascertained described and marked, by certain metes and bounds, of the aforesaid turnpike road, described in the first section of this act, not less than sixty feet in breadth, in such routes, tracts or courses, for the same respectively as, in the best of their judgment, will combine shortness of distance with the most convenient ground, and the smallest expense of money; and for this purpose it shall be lawful for them, and such agents, assistants, servants or attendants as they may think proper to employ, to enter upon any of the lands through or near which the said road may be laid out, having first given twenty days' public notice in some public newspaper, printed in the District of Columbia, of the time and place of their entering on the said business of surveying and laying out each road respectively. And if any proprietor of any part of the lands through which the said road may be laid out, shall require compensation for so much of his or her said land as may be occupied by the said road, or shall claim damages for or on account of the opening or laying out the said road through his or her land, and if the said president and directors cannot agree with such proprietors respecting the same, then the said commissioners, at the request of either party, shall appoint a day and place to hear and decide upon such claim, and the amount of compensation and damages which such proprietor shall be entitled to receive from the said president, directors and company therefor, first giving twenty days' notice to the adverse party, his or her agent, or attorney in fact, or other legal representative, if either shall be within the District of Columbia, and if the party so notified shall fail to attend, or if the party shall be an infant under age, non compos mentis, feme covert, or absent out of the District of Columbia, and have no known agent or legal representative therein, then the said commissioners may proceed ex parte to hear and decide the same; and the award of them, or any two of them made in writing, signed by them or any two of them, shall by them be returned to the office of the clerk of the said court for the county of Alexandria, within ten days after such hearing, and a copy thereof shall, within ten days after such return, be served upon such of the parties as are resident in the District of Columbia; and if such award be not, at the session of the said circuit court, in the county of Alexandria, next after such return of the said award to the clerk's office, set aside on account of fraud or partiality in the said commissioners, or other cause deemed sufficient in the opinion of the court, the same shall be final and conclusive between the parties, and shall be recorded by the said clerk; and the sum so awarded being paid to the said clerk, for the use of the person entitled to receive the same, the said land mentioned and described in the said award, shall and may be taken and occupied as a turnpike road and public highway forever. And the said commissioners, upon completing the said survey of the said road, shall return a plat and certificate of such survey to the said clerk, and the same being accepted by the said court, shall be recorded by the said clerk, and thereupon the road so laid out shall be taken, used, and occupied as a turnpike road and public highway forever; and the said president, directors and company may thereupon proceed to enter upon the same, and shall cause at least twenty-four feet in breadth throughout the whole length thereof, to be made an artificial road of stone, gravel, or other hard substance, of sufficient depth or thickness to secure a solid and firm road, with a surface as smooth as the materials will admit, and so nearly level that it shall in no case rise or fall more than an angle of four degrees with a horizontal line, and the said road shall thereafter be kept in good and perfect repair; and wheresoever upon the said road any

bridge shall be deemed necessary, the same shall be built of sound and suitable materials. And in case either of the said commissioners should die, or refuse to act, or become incapacitated, or should be removed by the court for misconduct, the said court may appoint another in his place; and when in the opinion of the said president and directors, the said road shall be completed to the extent of twenty-four feet in breadth, the same shall be examined by the said commissioners, or any two of them; and if in the opinion of them, or any two of them, the said road should have been completed to the extent of at least twenty-four feet in breadth, according to the meaning of this act, they shall certify the same, to the said circuit court, or the judges thereof out of court, and their certificate being accepted by the said court, or any two judges thereof, and recorded, the said president and directors shall, and may thereafter erect and fix one gate and turnpike upon and across the said road, to collect the tolls hereinafter granted to the said company; and it shall be lawful for them to appoint such, and so many toll gatherers as they shall deem necessary, to collect and receive of and from all and every person and persons using the said road, the tolls and rates hereinafter mentioned, and to stop any person or persons riding, leading or driving any horses, mules, cattle, hogs, sheep, sulky, chair, chaise, phaeton, chariot, coach, cart, wagon, sleigh, sled, or any carriage of burden or pleasure, from passing through the said gate, until the said tolls shall be paid, that is to say: For every score of sheep, five cents; for every score of hogs, five cents; for every score of cattle, ten cents; and so in proportion for any greater or less number; for every horse or mule with a rider, three cents; for every stage or wagon and two horses, six cents; for either carriage last mentioned, with four horses, ten cents; for every led or driven horse or mule, one cent; for every sulky, chair, chaise or carriage of pleasure, with two wheels and one horse, five cents; for every coach, chariot, phaeton, or chaise, with four wheels and two horses, nine cents; for any of the said carriages last mentioned with four horses, eleven cents; for every other carriage of pleasure, under whatever name it may go, the like sums according to the number of wheels and horses, in proportion aforesaid; for every sled or sleigh used as a carriage of pleasure, three cents for each horse drawing the same; for every sled or sleigh used as a carriage of burden, two cents, for each horse drawing the same; for every cart or wagon, whose wheels do not exceed four inches in breadth, three cents for each horse drawing the same; for every cart or wagon, whose wheels shall exceed in breadth four inches, and not exceed seven inches, one and an half cents for every horse drawing the same; for every cart or wagon, whose wheels shall be more than seven inches in breadth, and not more than ten inches, one and a quarter cents for every horse drawing the same; for every cart or wagon, the breadth of whose wheels shall be more than ten inches, and not exceeding twelve inches, one cent for every horse drawing the same: And that all such carriages as aforesaid to be drawn by oxen, or to be drawn by part oxen, or to be drawn by mules in whole or part, two oxen shall be estimated as equal to one horse in charging all the aforesaid tolls, and every mule as equal to one horse.

Tolls, rates
of.

SEC. 6. *And be it further enacted*, That in all cases where stone, gravel, earth or sand shall be necessary for making or repairing the said road, and the said president, directors and company of Alexandria and Leesburg turnpike road cannot agree for the same, with the owner thereof, then, upon application by the said president and directors, or any person authorized by them, to any one of the judges of the said district court, he may, if he see cause, by warrant under his hand and seal, command the marshal of the said district to summon a jury of thirteen disinterested persons, qualified to serve as petit jurors in the said circuit court, to meet at the place where such materials may be, on some day, not more than ten days after

Ground to be
condemned,
&c. &c.

the date of such warrant; and to give the other party five days' notice of the said time and place, if such party be found within the district of Columbia; and if any of the said jurors should fail to attend at the said time and place, the marshal may immediately summon talesmen in the place of those who are absent, and shall administer an oath to the said jurors and talesmen, as the case may be, justly and impartially to value the said materials, and to assess the damage which the owner thereof shall sustain by the taking thereof by the said president, directors and company of the Alexandria and Leesburg turnpike road; which valuation and assessment of damages made by the said jurors, or a majority of them, shall be signed by the said marshal and the jurors, or so many of them as shall agree thereto, and be returned by the marshal to the said clerk of the said court for the county of Alexandria, to be by him recorded, and shall be conclusive between the parties; and a copy thereof shall be delivered to each of the parties who may be resident within the district; and the sum so awarded and assessed being paid to the said clerk of the said court for the use of the party entitled thereto, the said president and directors may proceed to take and carry away the said materials so valued for the purposes aforesaid; and the said president, directors and company shall pay the said marshal five dollars for his services in summoning and empannelling the said jury and taking and returning the said inquest, and two dollars to each of the jurors so sworn.

Weights which
may be carried
over, at what
rates.

SEC. 7. *And be it further enacted*, That for the purpose of ascertaining the weight that may be drawn along the said road in any wagon, cart or other carriage of burden, it shall and may be lawful for the said president, managers and company to erect and establish scales and weights at or near the gate erected, or to be erected, in pursuance of this act, as they may think proper; and where there may seem reasonable cause to suspect that any cart, wagon or other carriage of burden carries a greater weight than is or shall be by law allowable, it shall be lawful for the toll gatherers, or other persons in their service or employment, to prevent the same from passing such gate or turnpike until such cart, wagon, or carriage of burden, shall be drawn into the fixed or erected scales, at or near any such gate or turnpike, and the weight or burden drawn therein ascertained by weighing; and if the person or persons driving or having care or charge of any such cart, wagon, or other carriage of burden, shall refuse to drive the same into any such scales for the purpose aforesaid, the person or persons so refusing shall forfeit and pay to the said president, managers, and company any sum not less than five dollars, nor more than eight dollars, to be recovered in the manner hereinafter mentioned.

Restrictions
as to weights to
be carried over
turnpike.

SEC. 8. *And be it further enacted*, That no wagon or other carriage with four wheels, the breadth of whose wheels shall not be four inches, shall be drawn along the said road with a greater weight thereon than three tons weight; that no such carriage, the breadth of whose wheels shall not be seven inches, or being six inches or more, shall roll at least ten inches, shall be drawn along the said road with more than five tons; that no such carriage, the breadth of whose wheels shall not be ten inches or more, or being less shall not roll at least twelve inches, shall be drawn along the said road with more than eight tons; that no cart or carriage, with two wheels, the same breadth of wheels as the wagons aforesaid, shall be drawn along the said road with more than half the burden or weight aforesaid; and if any cart, wagon or carriage of burden whatsoever, shall be drawn along the said road with a greater weight than is hereby allowed, the owner or owners of such carriage, if the excess of burden shall be three hundred weight or upwards, shall forfeit and pay four times the customary tolls, for the use of the company: *Provided always*, That it shall and may be lawful for the said company by their by-laws to alter any or all the regulations herein contained respect-

Proviso.

ing the burdens or carriages to be drawn over the said road, and to substitute other regulations, if upon experiment such alterations shall be found conducive to the public good: *Provided nevertheless*, That such regulations shall not lessen the burdens of carriages above described.

Proviso.

SEC. 9. *And be it further enacted*, That the president and directors of the said company shall keep, or cause to be kept, fair and just accounts of all moneys to be received by them from the said commissioners first herein named, and from the stockholders or subscribers to the said undertaking on account of their several subscriptions or shares, and of all moneys by them to be expended in the prosecution of their said work; and shall once at least in every year submit such accounts to a general meeting of the stockholders, until the said road shall be completed, and until the costs, charges and expenses of effecting the same shall be fully liquidated, paid and discharged; and if upon such liquidation, or whenever the whole capital stock of the said company shall be nearly expended, it shall be found that the said capital stock will not be sufficient to complete the said road, according to the true intent and meaning of this act, it shall and may be lawful for the said stockholders, being convened according to the provisions of this act, or their by-laws and rules, to increase the amount to be paid on the shares from time to time, to such extent as shall be necessary to accomplish the work; and to demand and receive the increased amount so to be required on such shares in like manner, and under the like penalties as are herein before provided for the original payments, or as shall be provided by their by-laws.

Duties of president and directors, and their powers.

SEC. 10. *And be it further enacted*, That the said president and directors shall also keep, or cause to be kept, just and true accounts of all moneys to be received by their several collectors of tolls, at the turnpike gate on the said road, and shall make and declare a half yearly dividend aforesaid in some newspaper printed in the District of Columbia, and at the time and place when and where the same will be paid, and cause to be paid the same immediately.

Accounts of receipts to be kept, and the half yearly dividend to be declared.

SEC. 11. *And be it further enacted*, That it shall be the duty of the said corporation to keep the said road in good repair; and if in neglect of their said duty the said corporation shall at any time suffer the said road to be out of repair, so as to be unsafe or inconvenient for passengers, the said corporation shall be liable to be presented for such neglect, before any court of competent jurisdiction, and upon conviction thereof to pay the United States a penalty not exceeding one hundred dollars, at the discretion of the court; and shall also be responsible for all damages which may be sustained by any person or persons in consequence of such want of repair, to be recovered in an action of trespass on the case, in any court competent to try the same: *Provided always*, and it is further enacted, That whenever the net proceeds of tolls collected on said road shall amount to a sum sufficient to reimburse the capital which shall be expended in the purchase of such land and making such roads, and twelve per cent. interest per annum thereon, to be ascertained by the circuit court of the United States, in and for the District of Columbia, the same shall become a free road, and tolls shall be no longer collected thereon; and the said company shall annually make returns to said circuit court of the amount of the tolls collected, and of their necessary expenses, so as to enable said circuit court to determine when said tolls shall cease.

Road to be kept in repair, penalties, &c. &c.

When the road shall become free of toll.

SEC. 12. *And be it further enacted*, That if any person or persons, riding in or driving any carriage of any kind, or leading, riding, or driving any horses, sheep, hogs or any kind of cattle whatever, on said road, shall pass through any private gate, bars or fence, or over any private way or passage, or pass through any toll gate, under any pretended privilege or exemption, to which he or she or they may not be

Penalty for evading payment of tolls, &c. &c.

Proviso.

entitled, or do any act or thing, with intent to lessen or evade the tolls for passing through the gate established under this act, such person or persons, for every such offence, shall forfeit to the said president and directors, not less than three nor more than ten dollars, to be recovered before any justice of the peace, with costs, in the same manner that small debts are recoverable: *Provided*, That it shall not be lawful for the company to ask, demand or receive from or for persons living on or adjacent to the said road, who may have occasion to pass by said road, upon the ordinary business relating to their farms, so far as the limits of the same may extend on the roads, respectively, who shall not have any other convenient road or way by which they may pass, from one part to another part thereof, any toll for passing on said turnpike.

APPROVED, July 13, 1813.

STATUTE I.

July 13, 1813.

CHAP. XII.—*An Act to incorporate a company for making a certain turnpike road in the county of Washington, in the District of Columbia.*

Commissioners appointed for receiving subscriptions, &c. &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That William Marbury, John Hoyer, George Johnson, William Steuart, William Whann, Washington Bowie, John W. Bronaugh, Edgar Patterson, and John Eliason be, and they are hereby appointed a board of commissioners, a majority of whom to constitute a quorum, with full powers to receive and enter in such book or books as they may deem proper, by themselves or their agents, subscriptions for raising a capital stock of ten thousand dollars, in shares of fifty dollars each, for the purpose of opening, gravelling, and improving a road in the counties of Washington and Alexandria, in the District of Columbia, from the intersection of Falls street and Water street in the town of Georgetown, to the boundary line of the District of Columbia, in the most direct and practicable route towards Leesburg, conforming as nearly as shall be found advantageous and convenient to the present main road, leading from the said intersection towards Leesburg, and through the counties of Washington and Alexandria aforesaid:

Direction of road.

Proviso.

Provided, That no subscription shall be received, unless the sum of five dollars be first paid into the hands of such agent or other person, as the said commissioners may authorize to receive it; the times, places, and manner of receiving and entering subscriptions shall be prescribed by said commissioners, and advertised in such gazettes as they may deem expedient; and whenever one hundred shares or more shall be subscribed, the commissioners, or a majority of them, shall give notice in some newspaper, printed in the District of Columbia, of a time and place to be by them appointed, for the subscribers to proceed to organize the corporation, by an election of officers: and all persons who may then be, or thereafter may become proprietors of shares in the said capital stock, either as subscribers for the same, or as the legal representatives, successors, or assignees of such subscribers, shall become one body politic and corporate in deed and in law, by the name and style of the Georgetown and Leesburg Turnpike Company, and by the same shall have perpetual succession, and all the privileges belonging to a corporation; and shall be capable of taking and holding their said capital stock and the profits thereof, and of enlarging the same by new subscriptions, if found necessary to fulfil the intent of this act, and of purchasing, taking and holding, to them and their successors and assigns, in fee simple, or for any lesser estate, all such lands, tenements, and hereditaments, and estate real and personal, as shall be necessary and useful in the prosecution of their work, and of suing and being sued, of having a common seal, and of doing all and every other matter and thing concerning the subject aforesaid, which a corporation or body politic may do.

SEC. 2. *And be it further enacted*, That the said company shall meet on the third Monday in March, in every year, at such place as shall be fixed by their by-laws, for the purpose of choosing such officers as aforesaid for the ensuing year, in manner aforesaid, and at such other times as they shall be summoned by the president and directors aforesaid; at which annual or special meetings they shall have full power and authority to do and perform any act by law allowed, and pertaining to the affairs of said company; and the president and directors for the time being, shall hold their offices until others shall be appointed in their places; and the said corporation shall not be deemed to be dissolved by reason of any defect of officers, but if it should happen that there should be no president or directors competent to call a meeting of the stockholders, the same may be called by any stockholder, for the purpose of electing such officers, giving thirty days' notice of the time and place of such meeting, by advertisement, in a newspaper printed in the District of Columbia.

Annual meetings of the company for the choice of directors, &c. &c.

Powers of the company, and of the board of directors.

SEC. 3. *And be it further enacted*, That the president and directors shall procure printed certificates for all the shares of said stock, and shall deliver one such certificate, signed by the president, to each person for every share by him or her subscribed and held, which certificates shall be transferable at his or her pleasure in person, or by attorney, in the presence of the president, clerk, or treasurer of said company, who shall witness the same; subject, however, to all payment due, or to grow due thereupon; and the assignee holding any such certificate, having caused the assignment to be entered in a book for the company to be kept for that purpose, and having paid the clerk of said company twenty-five cents for each certificate contained in such assignment, for his services in recording the same, shall be a member of said company; and for every certificate by him held shall be entitled to one share in the capital stock and estate of said company. And if any stockholder, after thirty days' public notice in a newspaper printed in the District of Columbia, of the time and place appointed for the payment of any portion or dividend of the sum subscribed in said stock, shall neglect to pay the same for the space of thirty days after the time so appointed, the share or shares on which such delinquency has taken place, may be sold at public auction, and transferred by them to any person or persons willing to purchase for such price as can be obtained, or in case any proprietor shall fail to pay any instalment which shall be duly assessed, such instalments or any part thereof that shall remain deficient or unpaid, may be recovered of the person or persons so failing to pay, by warrant from a justice of the peace, if the amount shall not exceed twenty dollars, and if the sum so due shall exceed twenty dollars, the same be recovered by motion in the name of said company, on ten days' notice, or by action at law in the usual course of judicial proceedings, in any court of record in the District of Columbia, and in all instances where the person so failing to pay his instalment, cannot be found in the said District, then recovery shall be had against him by such mode of judicial proceeding as is authorized by the laws of the country where such defaulter shall be found; and in all such warrants, motions or actions, the certificate of the clerk of the said company shall be conclusive of the defendant's being a member of the company, and prima facie evidence of the amount due on the share or shares held by such defendant.

Regulations with respect to shares.

SEC. 4. *And be it further enacted*, That the said president and directors shall meet at such times and places as shall be agreed upon for transacting their business; at which meetings any three members shall form a quorum, who, in the absence of the president, may choose a chairman, and shall keep minutes of all their transactions fairly entered in a book, and a quorum being met, they shall have full power and authority to appoint a treasurer, and all other officers necessary and convenient, and

Meetings of the directors.

Their powers.

agree with and appoint all such surveyors, intendants, artists or other agents as they may judge necessary to carry on the intended works, and to fix their salaries, wages or compensation; to direct and order the times, manner and proportions, when and in which the stockholders shall pay moneys due on their respective shares; to draw orders on the treasurer for all moneys due from said company; and generally to do and transact all such other matters, acts and things as by the by-laws, rules and regulations of said company shall be required or permitted.

Commissioners to be appointed by circuit court for laying out the road, and making the other preliminary arrangements.

Act of April 25, 1810, chap. 21.

SEC. 5. *And be it further enacted*, That upon application of the said president and directors of the said company to the circuit court of the District of Columbia, or to the judges of said court, out of court, the said court or the judges, or any two of the judges thereof out of court, shall appoint three commissioners, not interested in any of the lands through which the said road may be laid out, nor interested in the stock of the company hereby created, nor in the occupancy of any mills or water works by which the said road may pass, who shall receive each from the said president and directors and company, two dollars for every day they shall respectively be actually necessarily employed in or about the affairs of said company; and each of the said commissioners, before he proceeds to act as such, shall take and subscribe an oath or solemn affirmation in the presence of a justice of the peace, that he will well, faithfully and impartially, according to the best of his skill and judgment, and without unnecessary delay, execute and perform all the duties required of him as a commissioner, under the sixth section of the act of Congress, entitled "An act to incorporate a company for making certain turnpike roads in the District of Columbia;" which oaths or affirmations so subscribed and certified by the justice, in whose presence they shall be severally taken and subscribed, shall be filed in the office of the clerk of the said circuit court, and enrolled among the land records of the county of Washington; and the said commissioners, or any two of them, being qualified as aforesaid, shall, upon the request of the said president and directors, cause to be surveyed, laid out, and ascertained, described and marked, by certain metes and bounds of the aforesaid turnpike road, described in the first section of this act, not less than sixty feet in breadth, in such routes, tracts or courses for the same respectively, as in the best of their judgment will combine shortness of distance with the most convenient ground and the smallest expense of money; and for this purpose it shall be lawful for them and such agents, assistants, servants, or attendants as they may think proper to employ, to enter upon any of the lands through or near which the said road may be laid out, having first given twenty days' public notice in some public newspaper printed in the District of Columbia, of the time and place of their entering on the said business of surveying and laying out each road respectively: and if any proprietor of any part of the lands, through which the said road may be laid out, shall require compensation for so much of his or her said land as may be occupied by the said road, or shall claim damages for or on account of the opening or laying out the said road through his or her land, and if the said president and directors cannot agree with such proprietors respecting the same, then the said commissioners at the request of either party, shall appoint a day and place to hear and decide upon such claim, and the amount of compensation and damages which such proprietor shall be entitled to receive from the said president, directors and company thereof, first giving twenty days' notice to the adverse party, his or her agent or attorney in fact, or other legal representative, if either shall be within the District of Columbia; and if the party so notified shall fail to attend, or if the party shall be an infant under age, non compos mentis, feme covert or absent out of the District of Columbia and have no agent or legal representative therein, then the said commissioners may

proceed ex parte to hear and decide the same; and the award of them or any two of them, made in writing signed by them or any two of them, shall by them be returned to the office of the clerk of the said court for the county of Washington, within ten days after such hearing, and a copy thereof shall within ten days after such return be served upon such of the parties as are residents in the District of Columbia; and if such award be not at the session of the said circuit court, in the county of Washington, next after such return of the said award to the clerk's office, be set aside on account of fraud or partiality in the said commissioners, or other cause deemed sufficient in the opinion of the court, the same shall be final and conclusive between the parties, and shall be recorded by the said clerk; and the sum so awarded being paid to the said clerk for the use of the person entitled to receive the same, the said land, mentioned and described in the said award, shall and may be taken and occupied as a turnpike road and public highway forever: and the said commissioners, upon completing the said survey of the said road, shall return a plat and certificate of such survey to the said clerk, and the same being accepted by the said court shall be recorded by the said clerk, and thereupon the road so laid out shall be taken, used and occupied as a turnpike road and public highway forever; and the said president, directors and company may thereupon proceed to enter upon the same, and shall cause at least twenty-four feet in breadth, throughout the whole length thereof, to be made an artificial road of stone, gravel or other hard substance, of sufficient depth or thickness to secure a solid and firm road, with the surface as smooth as the materials will admit, and so nearly level that it shall in no case rise or fall more than an angle of four degrees with a horizontal line; and the said road shall thereafter be kept in good and perfect repair; and wheresoever upon the said road any bridge shall be deemed necessary, the same shall be built of sound and suitable materials. And in case either of the said commissioners die or refuse to act, or become incapacitated, or shall be removed by the court for misconduct, the said court may appoint another in his place, and when in the opinion of the said president and directors, the said road shall be completed to the extent of twenty-four feet in breadth, the same shall be examined by the said commissioners or any two of them; and if in the opinion of them or any two of them, the said road should have been completed to the extent of at least twenty-four feet in breadth, according to the meaning of this act, they shall certify the same to the said court, or the judges thereof out of court, and their certificate being accepted by the said court or any two judges thereof, and recorded, the said president and directors shall and may thereafter erect and fix one gate and turnpike upon and across the said road, to collect the tolls hereinafter granted to the said company; and it shall be lawful for them to appoint such, and so many toll gatherers as they shall deem necessary to collect and receive of and from all and every person and persons using the said road, the tolls and rates hereinafter mentioned, and to stop any person or persons riding, leading or driving any horses, mules, cattle, hogs, sheep, sulky, chair, chaise, phaeton, chariot, coach, cart, wagon, sleigh, sled or any carriage of burden or pleasure, from passing through the said gate, until the said tolls shall be paid, that is to say: For every score of sheep, five cents; for every score of hogs, five cents; for every score of cattle, ten cents; and so in proportion for any greater or less number; for every horse or mule with a rider, three cents; for every stage or wagon and two horses, six cents; for either carriage last mentioned with four horses, ten cents; for every led or driven horse or mule, one cent; for every sulky, chair, chaise or carriage of pleasure, with two wheels and one horse, five cents; for every coach, chariot, phaeton or chaise, with four wheels and two horses, nine cents; for any of the said carriages last mentioned with four horses, eleven cents; for every other carriage

Tolls.

of pleasure, under whatever name it may go, the like sums according [to] the number of wheels and horses, in proportion aforesaid; for every sled or sleigh used as a carriage of pleasure, three cents for each horse drawing the same; for every sled or sleigh used as a carriage of burden, two cents for each horse drawing the same; for every cart or wagon, whose wheels do not exceed four inches in breadth, three cents for each horse drawing the same; for every cart or wagon, whose wheels shall exceed in breadth four inches, and not exceed seven inches, one and an half cents for every horse drawing the same; for every cart or wagon, whose wheels shall be more than seven inches in breadth, and not more than ten inches, one and a quarter cents for every horse drawing the same; for every cart or wagon, the breadth of whose wheels shall be more than ten inches, and not exceeding twelve inches, one cent for every horse drawing the same; and that all such carriages as aforesaid to be drawn by oxen, or to be drawn by part oxen, or to be drawn by mules in whole or part, two oxen shall be estimated as equal to one horse, in charging all the aforesaid tolls, and every mule as equal to one horse.

A jury to be summoned for condemning land and materials for the road.

SEC. 6. *And be it further enacted*, That in all cases where stone, gravel, earth, or sand, shall be necessary for making or repairing the said road, and the said president, directors, and company of Georgetown and Leesburg turnpike road cannot agree for the same, with the owner thereof, then, upon application by the said president and directors, or any person authorized by them, to any one of the judges of the said district court, he may, if he see cause, by warrant, under his hand and seal, command the marshal of the said district, to summon a jury of thirteen disinterested persons, qualified to serve as petit jurors, in the said circuit court, to meet at the place where such materials may be, on some day, not more than ten days after the date of such warrant, and to give the other party five days' notice of the said time and place, if such party be found within the District of Columbia; and if any one of the said jurors should fail to attend at the said time and place, the marshal may immediately summon talesmen in the place of those who are absent, and shall administer an oath to the said jurors and talesmen, as the case may be, justly and impartially to value the said materials and to assess the damage which the owner thereof shall sustain, by the taking thereof by the said president and directors and company of the Georgetown and Leesburg turnpike road, which valuation and assessment of damages, made by the said jurors, or a majority of them, shall be signed by the said marshal and the jurors, or so many of them as shall agree thereto, and be returned by the marshal to the said clerk of the said court for the county of Washington, to be by him recorded, and shall be conclusive between the parties; and a copy thereof shall be delivered to each of the parties who may be resident in the District of Columbia, and the sum so awarded and assessed being paid to the said clerk of the said court, for the use of the party entitled thereto, the said president and directors may proceed to take and carry away the said materials so valued, for the purposes aforesaid; and the said president, directors and company, shall pay the said marshal five dollars for his services in summoning and empannelling the said jury, and taking and returning said inquest, and two dollars to each of the jurors so sworn.

Scales may be erected for ascertaining weights to be brought over the road.

SEC. 7. *And be it further enacted*, That for the purpose of ascertaining the weight that may be drawn along the said road, in any wagon, cart, or other carriage of burden, it shall and may be lawful for the said president, directors and company, to erect and establish scales and weights, at or near the gate erected, or to be erected, in pursuance of this act, as they may think proper; and where there may seem reasonable cause to suspect that any cart, wagon, or other carriage of burden, carries a greater weight than is or shall be by law allowable, it shall be lawful for

the toll gatherers, or other persons in their service or employment to prevent the same from passing such gate or turnpike, until such cart, wagon, or carriage of burden shall be drawn into the fixed or erected scales, at or near any such gate or turnpike, and the weight or burden drawn therein ascertained by weighing; and if the person or persons driving or having care or charge of any such cart, wagon, or other carriage of burden, shall refuse to drive the same into any such scales for the purpose aforesaid, the person or persons so refusing shall forfeit and pay the said president, directors and company, any sum not less than five dollars, nor more than eight dollars, to be recovered in the manner hereinafter mentioned.

SEC. 8. *And be it further enacted*, That no wagon or other carriage with four wheels, the breadth of whose wheels shall not be four inches, shall be drawn along the said road with a greater weight thereon than three tons weight; that no such carriage, the breadth of whose wheels shall not be seven inches, or being six inches or more, shall roll at least ten inches, shall be drawn along the said road with more than five tons; that no such carriage, the breadth of whose wheels shall not be ten inches or more, or being less, shall not roll at least twelve inches, shall be drawn along the said road with more than eight tons; that no cart or carriage, with two wheels, the same breadth of wheels as the wagons aforesaid, shall be drawn along the said road with more than half the burden of weight aforesaid; and if any cart, wagon, or carriage of burden whatever, shall be drawn along the said road with a greater weight than is hereby allowed, the owner or owners of such carriage, if the excess of burden shall be three hundred weight or upwards, shall forfeit and pay four times the customary tolls, for the use of the company: *Provided always*, That it shall and may be lawful for the said company by their by-laws to alter any or all the regulations herein contained, respecting the burdens or carriages to be drawn over the said road, and to substitute other regulations, if upon experiment such alterations shall be found conducive to the public good: *Provided nevertheless*, That such regulations shall not lessen the burdens of carriages above described.

Regulations
respecting
weights to be
brought over
the road.

SEC. 9. *And be it further enacted*, That the president and directors of the said company shall keep, or cause to be kept, fair and just accounts of all moneys to be received by them from the said commissioners first herein named, and from the stockholders or subscribers to the said undertaking, on account of their several subscriptions or shares, and of all moneys by them to be expended in the prosecution of their said work, and shall once at least in every year submit such accounts to a general meeting of the stockholders, until the said road shall be completed, and until the costs, charges, and expenses of effecting the same, shall be fully liquidated, paid, and discharged; and if upon such liquidation, or whenever the whole capital stock of the said company shall be nearly expended, it shall be found that the said capital stock will not be sufficient to complete the said road, according to the true intent and meaning of this act, it shall and may be lawful for the said stockholders, being convened according to the provisions of this act, or their by-laws and rules, to increase the amount to be paid on the shares from time to time, to such extent as shall be necessary to accomplish the work, and to demand and receive the increased amount so to be required on such shares in like manner, and under the like penalties as are herein before provided for the original payments, or as shall be provided by their by-laws.

Correct ac-
counts to be
kept of receipts
and expendi-
tures.

SEC. 10. *And be it further enacted*, That the president and directors shall also keep or cause to be kept, just and true accounts of all moneys to be received by their collectors of tolls at the turnpike gate on the said road, and shall make and declare a half yearly dividend aforesaid, in some newspaper printed in the District of Columbia, and at the time and place when and where the same will be paid, and cause the same to be paid immediately.

Particular ac-
count of tolls
received to be
kept.

Corporation to keep the road in good repair.

Proviso.

Penalties for evading payment of tolls.

Proviso.

SEC. 11. *And be it further enacted*, That it shall be the duty of the said corporation to keep the said road in good repair, and if by neglect of their said duty, the said corporation shall at any time suffer the said road to be out of repair, so as to be unsafe or inconvenient for passengers, the said corporation shall be liable to be presented for such neglect, before any court of competent jurisdiction, and upon conviction thereof, to pay the United States a penalty not exceeding one hundred dollars, at the discretion of court; and shall also be responsible for all damages which may be sustained by any person or persons, in consequence of such want of repair, to be recovered in an action of trespass on the case, in any court competent to try the same: *Provided always, and it is further enacted*, That whenever the net proceeds of tolls collected on said road, shall amount to a sum sufficient to reimburse the capital which shall be expended in the purchase of such land and making such roads, and twelve per cent. interest per annum thereon, to be ascertained by the circuit court of the United States, in and for the District of Columbia, the same shall become a free road, and tolls shall be no longer collected thereon; and the said company shall annually make returns to said circuit court, of the amount of the tolls collected, and of their necessary expenses, so as to enable said circuit court to determine when said tolls shall cease.

SEC. 12. *And be it further enacted*, That if any person or persons riding in or driving any carriage of any kind, or leading, riding, or driving, any horses, sheep, hogs, or any kind of cattle whatever, on said road, shall pass through any private gate, bars, or fence, or over any private way or passage, or pass through any toll gate, under any pretended privilege or exemption to which he, she, or they, may not be entitled, or do any act or thing with intent to lessen or evade the tolls for passing through the gate established under this act, such person or persons, for every such offence, shall forfeit to the president and directors not less than three, nor more than ten dollars, to be recovered before any justice of the peace, with costs, in the same manner that small debts are recoverable: *Provided*, That it shall not be lawful for the company to ask, demand, or receive, from, or for persons living on or adjacent to the said road, who may have occasion to pass by said road upon the ordinary business relating to their farms, so far as the same may in its limits extend on the roads respectively, who shall not have any other convenient road or way by which they may pass from one part to another part thereof, any toll for passing on said turnpike.

APPROVED, July 13, 1813.

STATUTE I.

July 16, 1813.

CHAP. XIII.—*An Act providing for the further defence of the ports and harbours of the United States.*

President may cause hulks to be sunk for greater security of ports and harbours.

Appropriation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President be, and he is hereby authorized, whenever the same shall be deemed necessary for the defence and security of any of the ports and harbours of the United States, to cause to be hired or purchased, hulks, or other means of impediment to the entrance of the ships or vessels of the enemy, to be sunk with the consent of the proper authority of the state in which such port or harbour may be, and the same to be removed whenever in his opinion it may be done with safety to such ports or harbours.

SEC. 2. *And be it further enacted*, That to defray any expense which may be incurred under this act, the sum of two hundred and fifty thousand dollars be, and the same is hereby appropriated, to be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, July 16, 1813.

CHAP. XIV.—*An Act concerning suits and costs in courts of the United States.*(a)

STATUTE I.

July 22, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever there shall be several actions or processes against persons who might legally be joined in one action or process, touching any demand or matter in dispute before a court of the United States or of the territories thereof,

When several actions are brought against persons who might be legally

(a) *Decisions in the Courts of the United States, on the law of Costs.*

1. The cost of printing a statement of the case for the Supreme Court, was refused to be allowed as part of the plaintiff's costs. *Jennings et al. Plaintiffs in Error v. The Brig Perseverance*, 3 Dall. 336; 1 Cond. Rep. 154.
2. On a writ of error to the High Court of Appeals of Maryland, the judgment of that court was reversed, and the judgment of the general court of Maryland was affirmed. The mandate of the Supreme Court was directed to the general court, and the costs of the Supreme Court and of the courts of Maryland were allowed to the plaintiff in error. *Clarke, Plaintiff in Error v. Harwood*, 3 Dall. 342; 1 Cond. Rep. 157.
3. Costs are not to be awarded against the United States. *The United States v. Hooe et al.* 3 Cranch, 73; 1 Cond. Rep. 458.
4. A judgment for costs, generally, includes all the costs belonging to the suit, whether prior or subsequent to the rendition of the judgment. If new costs accrue, the judgment opens to receive them. *Peyton v. Brooke*, 3 Cranch, 92; 1 Cond. Rep. 464.
5. Costs were allowed upon the dismissal of a writ of error for want of jurisdiction; the original defendant being also defendant in error. *Winchester v. Jackson et al.* 3 Cranch, 514; 1 Cond. Rep. 612.
6. Where there appeared some ground for the prosecution, costs were refused. *The United States v. La Vengeance*, 3 Dall. 297; 1 Cond. Rep. 132.
7. Where a writ of error is dismissed in the Supreme Court for want of jurisdiction, costs are not allowed. *Inglee v. Coolidge*, 2 Wheat. 363; 4 Cond. Rep. 155.
8. Each party is liable to the clerk of the Supreme Court for the fees due to him from each party, respectively. *Caldwell v. Jackson*, 7 Cranch, 276; 2 Cond. Rep. 490.
9. A copy of the record is not a part of the taxable costs of suit, to be recovered by one party against the other; but the party who requests the copy, must pay the clerk for it. *Ibid.*
10. It is undoubtedly a general rule, that no court can give a direct judgment against the United States for costs, in a suit to which they are a party, either on behalf of any suitor, or any officer of the government. But it by no means follows, from this, that they are not liable for their own costs. No direct suit can be maintained against the United States. But when an action is brought by the United States, to recover money in the hands of a party, who has a legal claim against them for costs, it would be a very rigid principle, to deny to him the right of setting up such claim in a court of justice, and turn him round to an application to Congress. If the right of the party is fixed by the existing law, there can be no necessity for an application to Congress, except for the purpose of remedy. And no such necessity can exist, when this right can properly be set up by way of defence to a suit by the United States. *U. S. v. Ringgold et al.* 8 Peters, 150.
11. The United States do not pay costs in any case. *The U. S. v. Barker*, 2 Wheat. 395; 4 Cond. Rep. 181.
12. No judgment or decree can be rendered directly against the United States for costs and expenses. *The Antelope*, 12 Wheat. 546; 6 Cond. Rep. 629.
13. The fees and compensation to the marshal, where the government is a party to the suit, and his fees or compensation are chargeable to the United States, are to be paid out of the treasury, upon a certificate of the amount, to be made by the court, or one of the judges. *Ibid.*
14. In cases of reversal, costs do not go of course; but in cases of affirmance they do. When a judgment is reversed for want of jurisdiction, it must be without costs. *Montalet v. Murray*, 4 Cranch, 46; 2 Cond. Rep. 19.
15. The court below, upon a mandamus, on reversal of its judgment, may award execution for the costs of the appellant in that court. *Riddle et al. v. Mandeville et al.* 6 Cranch, 86; 2 Cond. Rep. 307.
16. Where the court ordered the costs to be paid of a former ejectment brought by the plaintiffs in the names of other persons, but for their use, before the plaintiff could prosecute a second suit in his own name for the same land; this was not a judicial decision that the right of the plaintiffs in the first suit was the same with that of the plaintiffs in the second suit. It was perfectly consistent with the justice of the case, that when the plaintiffs sued the same defendant in their own name for the same land, that they should reimburse him for the past costs to which they had subjected him, before they should be permitted to proceed further. Rules of this kind are granted by the court to meet the justice and exigencies of cases as they occur; not depending solely on the interest which those who are subjected to such rules may have in the subject matter of suits which they bring and prosecute in the names of others; but on a variety of circumstances, which, in the exercise of a sound discretion, may furnish a proper ground for their interference. *Henderson and Wife v. Griffin*, 5 Peters, 151.
17. Where several claims had been filed by the district attorney, and, before any further proceedings in the cause, Congress remitted the forfeiture, on the payment of duties, costs, and charges: *Held*, that the district attorney of Massachusetts was entitled to seventeen dollars on each claim. *The Francis*, 1 Gallis. C. C. R. 453.
18. In taxing the costs in prize causes, where there are several claims, some of which are disposed of by a final decree of condemnation, while others are suspended by appeal, the practice is to tax the costs and expenses which have accrued, specially, upon each claim so disposed of, as a separate charge against the same, and to add thereto an average proportion of the general costs and expenses which have accrued in reference to all the claims in the cause. *The Hiram and the Hero*, 2 Gallis. C. C. R. 60.
19. In prize causes, the allowance or denial of costs rests in the discretion of the court; and where

sued in one action, costs can only be recovered as in one.

Costs to be recovered only in one libel when that is sufficient.

if judgment be given for the party pursuing the same, such party shall not thereon recover the costs of more than one action or process, unless special cause for several actions or processes shall be satisfactorily shown on motion in open court.

SEC. 2. *Be it further enacted,* That whenever proceedings shall be had on several libels against any vessel and cargo which might legally be joined in one libel before a court of the United States or of the territo-

the capture, though made in good faith, is in law adjudged tortious, the claimant is entitled by the general practice of the court to such costs as have necessarily arisen in the prosecution of his claim, unless he has been guilty of such misconduct as amounts to a forfeiture of such costs. *The Ulpiano*, 1 Mason, 91.

21. When a cause is removed from a state court to the circuit court, under the act of Congress, the plaintiff is entitled to recover his costs; although he obtains a verdict for less than five hundred dollars. *Ellis v. Jarvis*, 3 Mason, 457.

22. If a witness, recognised for the defendant, is marked on the indictment, and sent to the grand jury by the district attorney, the United States, on the acquittal of the prisoner, must pay the witness his costs. *United States v. Coulter*, C. C. U. S. of Pennsylvania, April, 1803.

23. It is within the discretion of the court to permit the defendant to file a new plea; but where the effect of it would be to put the plaintiff out of court, and the cause was instituted in consequence of the act of the defendant himself, and had been long at issue before the application was made, the court would not permit it to be done, unless the defendant would pay not only the costs incurred since the filing of his first plea, but the whole costs of the action. *Anonymous*, 2 Wash. C. C. R. 270.

24. Where the plaintiff prevails in the action, the court will not, in the exercise of their discretion, tax the costs against him, where he might naturally and fairly suppose he was entitled to recover more than five hundred dollars. *Cottle v. Payne*, 3 Day, 289.

25. Costs and expenses are not matters positively limited by law, but are allowed in the exercise of a sound discretion of the court; and no appeal lies from a mere decree respecting costs and expenses. *Canter v. The American and Ocean Insurance Company*, 3 Peters, 319.

26. In Virginia, if the first ca. sa. be returned non est, the second may include the costs of issuing both. *Peyton v. Brooke*, 3 Cranch, 92; 1 Cond. Rep. 464.

27. Costs will be allowed on the dismission of a writ of error for want of jurisdiction, if the original defendant be defendant in error. *Winchester v. Jackson et al.* 3 Cranch, 515; 1 Cond. Rep. 612.

28. A party who obtains a continuance of a cause, must pay the costs of the term. *Lessee of Patton v. Blackwell*, 2 Overt. Rep. 114.

29. The Supreme Court has no jurisdiction in a case in which the judges of the circuit court have divided in opinion, upon a motion for a rule to show cause why the taxation of the costs of the marshal on an execution should not be reversed. *Bank of the United States v. Green and others*, 6 Peters, 26.

30. The transcript of the record had been lodged by the plaintiffs in error with the clerk of the court on the 24th of October, 1835; who refused to file it or docket the cause, until the plaintiffs had given the fee bond in pursuance of the thirty-seventh rule of the court. The counsel for the plaintiffs in error moved to have the transcript filed and docketed; alleging they had done all the law required to be done in order to bring the case before the Supreme Court. On the part of the defendant in error, his counsel filed and read in open court certified copies of the writ of error, citation and appeal bond, and of the judgment of the circuit court; and having stated that the plaintiffs in error had failed to have the case docketed according to the thirtieth rule of the court, they moved to have the case docketed and dismissed. The court overruled the motion to docket and dismiss the cause; and also the motion to have the transcript filed, and the cause docketed without the fee bond being first given. These motions were overruled on the 18th of January, 1836; and the court allowed the plaintiffs in error until the 1st day of March following to give to the clerk the fee bond: on the failure so to give the same, the writ of error to be dismissed. *Owings v. Tiernan*, 10 Peters, 447.

31. If the court had jurisdiction of the cause, when the action was commenced, the repeal of the law which gave the jurisdiction, will not take away the plaintiff's right to costs. *Walker v. Smith*, 1 Wash. C. C. R. 202.

32. Where three members of the bar enter their appearance for the defendant, to suits instituted against him, and are all equally called upon, and act as the attorneys of the defendant, no warrant of attorney having been given by the defendant to either; the attorneys' fee in the bill of costs is to be equally divided among all who have acted in the case, and who have appeared to the suits. *Hurst v. Durnell*, 1 Wash. C. C. R. 438.

33. *Query.* If in an action for the violation of a patent, the plaintiff recover five hundred dollars damages, or the damages when trebled amount to that sum, the plaintiff is entitled to costs. *Kneas v. The Schuylkill Bank*, 4 Wash. C. C. R. 106.

34. The common law gave costs in no case; and the statute of Gloucester gave them only where damages were recoverable at common law. *Ibid.*

35. If the defendant do not demand security for costs within a reasonable time, it shall not be a ground for a continuance, that such security has not been given when the cause is called for trial. *Hawkins v. Wiltbank*, 4 Wash. C. C. R. 285.

36. The clerk of the circuit court for the district of Pennsylvania cannot charge in the bill of costs any compensation for the travel and attendance of the successful party, none such being allowed in the supreme court of the state. But he ought to tax one dollar and twenty-five cents a day for the attendance of each witness, and five cents a mile for their travelling to and from the court. *Sebring's Lessee v. Ward*, 4 Wash. C. C. R. 546.

37. Costs are imposed on a party asking for an amendment of the pleadings. But in a case where, from the irregularity of the practice in the courts of Pennsylvania, the error requiring amendment arose, costs were not allowed. *Lessee of Laning v. Dolph*, 4 Wash. C. C. R. 630.

ries thereof, there shall not be allowed thereon more costs than on one libel, unless special cause for libelling the vessel and cargo severally shall be satisfactorily shown as aforesaid. And in proceedings on several libels or informations against any cargo or parts of cargo or merchandise seized as forfeited for the same cause, there shall not be allowed by the court more costs than would be lawful on one libel or information, whatever may be the number of owners or consignees therein concerned: but allowance may be made on one libel or information for the costs incidental to several claims: *Provided*, That in case of a claim of any vessel or other property seized on behalf of the United States and libelled or informed against as forfeited under any of the laws thereof, if judgment shall pass in favour of the claimant, he shall be entitled to the same upon paying only his own costs.

SEC. 3. *And be it further enacted*, That whenever causes of like nature, or relative to the same question shall be pending before a court of the United States or of the territories thereof, it shall be lawful for the court to make such orders and rules concerning proceedings therein as may be conformable to the principles and usages belonging to courts for avoiding unnecessary costs or delay in the administration of justice, and accordingly causes may be consolidated as to the court shall appear reasonable. And if any attorney, proctor, or other person admitted to manage and conduct causes in a court of the United States or of the territories thereof, shall appear to have multiplied the proceedings in any cause before the court so as to increase costs unreasonably and vexatiously, such person may be required by order of court to satisfy any excess of costs so incurred.

APPROVED, July 22, 1813.

No more costs than on one libel or information for the same cause of forfeiture.

Proviso.

On a claim of property libelled, if the property is restored, the claimant shall only pay his own costs.

Causes may be consolidated, to avoid unnecessary costs or delay.

Attorney or proctor to pay excess of costs if proceedings have been multiplied unreasonably.

38. The plaintiff having recovered at law, the court directed the costs of the bill of discovery, by which the plaintiffs at law were prevented recovering, should be paid by the defendants in the bill; they being plaintiffs at law. *Lessee of Bowne v. Brown et al.* 2 Wash. C. C. R. 271.

39. The clerk of the court is a competent judge of the amount of costs which can be recovered in an action; and money paid to him is in the safe keeping of the court, and subject to its disposal. *Willings et al. v. Consequa*, 1 Peters' C. C. R. 301.

40. In a case of tort, several costs of travel, attendance, and attorney's fees will be allowed to the several defendants, whether the pleadings are joint or several. *Crosby v. Folger*, 1 Sumner's Rep. 514.

41. In case of a claim on proceeds in the custody of the court, where other parties are entitled, no costs can be allowed beyond those for which there is a specific lien, and the actual charges of court. No attorney's fees can be allowed. *The Jerusalem*, 2 Gallis. 345.

42. *Query*. If a consul, who sues for a penalty, in his own name and person, but for the benefit of the United States, is liable for costs? *Levy v. Burley*, 2 Sumner's C. C. R. 355.

43. After notice of trial, the defendant cannot move to put off the trial, until the costs of a former ejectment be paid, without notice that such a motion would be made; nor can it prevail under any circumstances, if the costs be demanded on an ejectment, which had been decided in the state court. *Den v. Bacon & Sharp*, 4 Wash. C. C. R. 578.

44. In an action for the violation of a patent right, the plaintiff having recovered a verdict for three cents damages, is not entitled to full costs under the 20th sec. of the judicial act of September 24th, 1789, ch. 20. *Kneas v. The Schuyllkill Bank*, 4 Wash. C. C. R. 100.

45. Where the plaintiff, being a non-resident, has filed security for costs, conditioned to pay them, "if the plaintiff does not prosecute his suit to effect, and does not pay the costs of the suit," in case the plaintiff succeeds, the sureties are exonerated from the payment of any costs; but the plaintiff is responsible to the officers of the court for his own costs, and the court will enforce the payment of them by attachment. *Lessee of Bowne v. Arbuckle*, 1 Peters' C. C. R. 234.

Supreme Court, January Term, 1838.

Rule of Court No. 44.

In all cases, where any suit shall be dismissed in the Supreme Court, except where the dismissal shall be for want of jurisdiction, costs shall be allowed for the defendant in error, or appellee, as the case may be, unless otherwise agreed by the parties.

In all cases of affirmances of any judgment or decree in the Supreme Court, costs shall be allowed to the defendant in error, or appellee, as the case may be, unless otherwise ordered by the court.

In all cases of reversals of any judgment or decree in the Supreme Court, except where the reversal shall be for want of jurisdiction, costs shall be allowed in the Supreme Court for the plaintiff in error, or appellant, as the case may be; unless otherwise ordered by the court.

Neither of the foregoing rules shall apply to cases where the United States are a party; but in such cases no costs shall be allowed in the Supreme Court for or against the United States.

When costs are allowed in the Supreme Court, it shall be the duty of the clerk to insert the amount thereof in the body of the mandate, or other proper process, sent to the court below; and annex to the same the bill of items taxed in detail.

STATUTE I.

July 22, 1813.

[Repealed.]
Act of January 9, 1815, ch. 21, sect. 2.

CHAP. XVI.—*An Act for the assessment and collection of direct taxes and internal duties.*(a)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of assessing and collecting direct taxes and internal duties, there shall be, and are hereby designated and established the following collection districts, to wit:

Collection districts.
New Hampshire.

The state of New Hampshire shall contain five collection districts, as follow: The first district shall consist of the county of Rockingham; the second of the county of Strafford; the third of the county of Hillsborough; the fourth of the county of Cheshire; and the fifth of the counties of Grafton and Coos.

Massachusetts.

The state of Massachusetts shall contain eighteen collection districts, as follow: The first district shall consist of the county of Washington; the second of the county of Hancock; the third of the county of Lincoln; the fourth of the county of Kennebec; the fifth of the county of Somerset; the sixth of the county of Oxford; the seventh of the county of Cumberland; the eighth of the county of York; the ninth of the county of Essex; the tenth of the county of Middlesex; the eleventh of the county of Suffolk; the twelfth of the county of Norfolk; the thirteenth of the county of Plymouth; the fourteenth of the county of Bristol; the fifteenth of the counties of Barnstable, Dukes, and Nantucket; the sixteenth of the county of Worcester; the seventeenth of the counties of Hampshire, Franklin, and Hampden; and the eighteenth of the county of Berkshire.

Vermont.

The state of Vermont shall contain six collection districts, as follow: The first shall consist of the counties of Bennington and Rutland; the second of the county of Windham; the third of the counties of Windsor and Orange; the fourth of the counties of Addison and Chittenden; the fifth of the counties of Franklin and Grand Isle; and the sixth of the counties of Caledonia, Essex, and Orleans.

The aforesaid counties, comprised in the said districts contained in the state of Vermont, shall be taken to comprehend such territory as was included in the said counties respectively, prior to the formation of the county of Jefferson in said state.

Rhode Island.

The state of Rhode Island shall contain three collection districts, as follow: The first shall consist of the counties of Newport and Bristol; the second of the county of Providence; and the third of the counties of Washington and Kent.

Connecticut.

The state of Connecticut shall contain seven collection districts, as follow: The first shall consist of the county of Litchfield; the second of the county of Fairfield; the third of the county of New Haven; the fourth of the county of Hartford; the fifth of the county of New London; the sixth of the county of Middlesex; and the seventh of the counties of Windham and Tolland.

New York.

The state of New York shall contain twenty-eight collection districts, as follow: The first shall consist of the counties of Suffolk, Queens, and Kings; the second of the city and county of New York; the third of the county of Westchester; the fourth of Dutchess county; the fifth of the counties of Orange and Rockland; the sixth of the counties of Ulster and Sullivan; the seventh of the county of Schoharie; the eighth of the county of Columbia; the ninth of the county of Rensselaer; the tenth of the county of Washington; the eleventh of the county of Saratoga; the twelfth

(a) See notes to the act of July 1798, vol. i., p. 580, for a list of all the acts of Congress relating to the assessment of lands and slaves for direct taxes.

A bond given by the collector of the internal revenue, with sureties, conditioned that the collector had accounted and would account for all taxes collected or to be collected, is not binding on the sureties as to collections previously made. *Armstrong et al. v. The United States*, Peters' C. C. R. 46.

of the counties of Essex, Clinton, and Franklin; the thirteenth of the counties of Albany and Schenectady; the fourteenth of the county of Montgomery; the fifteenth of the county of Herkimer; the sixteenth of the county of Oneida; the seventeenth of the counties of Lewis, Jefferson, and St. Lawrence; the eighteenth of the county of Otsego; the nineteenth of the county of Chenango; the twentieth of the county of Madison; the twenty-first of the counties of Tioga, Broome, and Steuben; the twenty-second of the counties of Onondago and Cortland; the twenty-third of the counties of Cayuga and Seneca; the twenty-fourth of the county of Ontario; the twenty-fifth of the counties of Genessee, Niagara, Chautaque, Cataragus, and Allegheny; the twenty-sixth of the county of Richmond; the twenty-seventh of the county of Greene; and the twenty-eighth of the county of Delaware.

Collection
districts.

The state of New Jersey shall contain six collection districts, as follow : The first shall consist of the counties of Bergen and Essex; the second of the counties of Sussex and Morris; the third of the counties of Somerset and Hunterdon; the fourth of the counties of Middlesex and Monmouth; the fifth of the counties of Burlington and Gloucester; and the sixth of the counties of Salem, Cumberland, and Cape May.

New Jersey.

The state of Pennsylvania shall contain twenty-three collection districts, as follow : The first shall consist of the city of Philadelphia; the second of the county of Philadelphia; the third of the counties of Chester and Delaware; the fourth of the county of Montgomery; the fifth of the county of Bucks; the sixth of the county of Lancaster; the seventh of the counties of York and Adams; the eighth of the counties of Northampton and Wayne; the ninth of the county of Berks; the tenth of the county of Dauphin; the eleventh of the counties of Cumberland and Franklin; the twelfth of the county of Northumberland; the thirteenth of the counties of Mifflin and Huntingdon; the fourteenth of the counties of Bedford, Somerset, and Cambria; the fifteenth of the counties of Fayette and Greene; the sixteenth of the county of Washington; the seventeenth of the counties of Allegheny and Armstrong; the eighteenth of the counties of Westmoreland and Indiana; the nineteenth of the counties of Centre, Clearfield, Potter, Jefferson, and M'Kean; the twentieth of the county of Luzerne, having the same limits as it had before the counties of Susquehannah and Bradford were laid off; the twenty-first of the counties of Lycoming and Tioga, the same having the limits as it had before the county of Bradford was laid off; the twenty-second of the counties of Mercer, Butler, and Beaver; and the twenty-third of the counties of Crawford, Venango, Erie, and Warren.

Pennsylvania.

The state of Delaware shall contain three collection districts, as follow : The first shall consist of the county of New Castle; the second of the county of Kent; and the third of the county of Sussex.

Delaware.

The state of Maryland shall contain nine collection districts, as follow : The first shall consist of the counties of Somerset, Worcester, and Dorchester; the second of the counties of Talbot, Queen Anne, and Caroline; the third of the counties of Kent, Cecil, and Hartford; the fourth of the city and county of Baltimore; the fifth of the counties of Anne Arundel and Prince George; the sixth of the counties of Calvert, St. Mary's, and Charles; the seventh of the counties of Montgomery and Frederick; the eighth of the county of Washington; and the ninth of the county of Allegheny.

Maryland.

The state of Virginia shall contain twenty-six collection districts, as follow : The first shall consist of the counties of Lee, Russell, Washington, Wythe, and Grayson; the second of the counties of Montgomery, Tazewell, Giles, Monroe, and Botetourt; the third of the counties of Greenbrier, Kanhawa, Cabell, and Mason; the fourth of the counties of Harrison, Wood, and Randolph; the fifth of the counties of Monongalia, Ohio, and Brooke; the sixth of the counties of Bath, Pendleton, Hardy,

Virginia.

Collection
districts.

and Hampshire; the seventh of the counties of Rockbridge and Augusta; the eighth of the counties of Rockingham and Shenandoah; the ninth of the counties of Frederick, Berkeley, and Jefferson; the tenth of the counties of Bedford, Patrick, Henry, and Franklin; the eleventh of the counties of Campbell, Charlotte, Pittsylvania, and Halifax; the twelfth of the counties of Mecklinburg, Lunenburg, Brunswick, and Nottaway; the thirteenth of the counties of Prince Edward, Buckingham, Cumberland, and Amelia; the fourteenth of the counties of Powhatan, Chesterfield, Dinwiddie, and Prince George; the fifteenth of the counties of Greenville, Sussex, Southampton, and Surry; the sixteenth of the counties of the Isle of Wight, Nansemond, Norfolk, and Princess Anne; the seventeenth of the counties of Elizabeth City, Warwick, York, James City, and New Kent; the eighteenth of the counties of Charles City, Henrico, Goochland, and Hanover; the nineteenth of the counties of Amherst, Nelson, Albemarle, and Fluvannah; the twentieth of the counties of Orange, Madison, and Culpepper; the twenty-first of the counties of Fauquier, Prince William, and Stafford; the twenty-second of the counties of Loudon and Fairfax; the twenty-third of the counties of Spottsylvania, Louisa, and Caroline; the twenty-fourth of the counties of King George, Westmoreland, Richmond, Northumberland, and Lancaster; the twenty-fifth of the counties of King William, King and Queen, Essex, Middlesex, Gloucester, and Mathews; and the twenty-sixth of the counties of Accomack and Northampton.

North Carolina.

The state of North Carolina shall contain thirteen collection districts, as follow: The first shall consist of the counties of Currituck, Camden, Pasquotank, Perquimans, Gates, Chowan, and Hertford; the second of the counties of Bertie, Martin, Northampton, and Halifax; the third of the counties of Washington, Tyrrel, Hyde, Pitt, Edgecombe, and Beaufort; the fourth of the counties of Green, Craven, Carteret, Jones, Lenoir, Johnston, and Wayne; the fifth of the counties of Warren, Franklin, Nash, and Granville; the sixth of the counties of Onslow, New Hanover, Duplin, Sampson, Brunswick, Bladen, and Columbus; the seventh of the counties of Cumberland, Robertson, Montgomery, Richmond, Anson, and Moore; the eighth of the counties of Wake, Orange, and Person; the ninth of the counties of Rockingham, Caswell, Guilford, and Stokes; the tenth of the counties of Rowan, Randolph, and Chatham; the eleventh of the counties of Lincoln, Mecklenburg, and Cabarras; the twelfth of the counties of Buncomb, Haywood, Burke, and Rutherford; the thirteenth of the counties of Surry, Wilkes, Iredell, and Ashe.

Ohio.

The state of Ohio shall contain nine collection districts, as follow: The first shall consist of the counties of Hamilton, Butler, Warren, Clinton, and Clermont; the second of the counties of Greene, Montgomery, Preble, Miami, and Champaigne; the third of the counties of Pickaway, Franklin, Madison, Delaware, Knox, Licking, and Fairfield; the fourth of the counties of Ross, Athens, Gallia, Sciota, Adams, Highland, and Fayette; the fifth of the counties of Washington, Muskingum, Tuscarawas, and Guernsey; the sixth of the counties of Belmont and Jefferson; the seventh of the counties of Columbiana and Starke; the eighth of the counties of Trumbull and Ashtabula; and the ninth of the counties of Gauga, Cayahoga, and Portage.

Kentucky.

The state of Kentucky shall contain ten collection districts, as follow: The first district shall consist of the counties of Clark, Estill, Montgomery, Bath, Fleming, Greenup, and Floyd; the second of the counties of Fayette, Jessamine, and Woodford; the third of the counties of Scott, Harrison, Pendleton, Campbell, Boone, Gallatin, and Franklin; the fourth of the counties of Bourbon, Nicholas, Bracken, Mason, and Lewis; the fifth of the counties of Livingston, Caldwell, Christian, Breckenridge, Ohio, Grayson, Muhlenburg, Henderson, Hopkins, and Union; the sixth of the counties of Barron, Warren, Logan, Butler, and Cumberland; the

seventh of the counties of Mercer, Garrard, Madison, and Clay; the eighth of the counties of Bullitt, Jefferson, Henry, and Shelby; the ninth of the counties of Lincoln, Rockcastle, Knox, Pulaski, Wayne, Adair, and Casey; and the tenth of the counties of Hardin, Nelson, Washington, and Green.

Collection districts.

The state of South Carolina shall consist of nine collection districts, as follow: The first shall consist of the district of Charleston; the second of the districts of Colleton and Beaufort; the third of the districts of Barnwell, Orangeburg, Lexington, and Richland; the fourth of the districts of Edgefield and Abbeville; the fifth of the districts of Pendleton and Greenville; the sixth of the districts of Laurens, Newberry and Fairfield; the seventh of the districts of Spartanburg, Union, York, and Chester; the eighth of the districts of Lancaster, Sumpter, Kershaw, and Chesterfield; and the ninth of the districts of Georgetown, Horry, Marion, Marlborough, Darlington, and Williamsburgh.

South Carolina.

The state of Tennessee shall contain six collection districts, as follow: The first shall consist of the counties of Washington, Sullivan, Green, Hawkins and Carter; the second of the counties of Claiborne, Granger, Jefferson, Knox, Cocke, Sevier, and Blount; the third of the counties of Anderson, Campbell, Roan, Bledsoe, Rhea, Overton, White, Warren, and Franklin; the fourth of the counties of Smith, Jackson, Sumner, and Wilson; the fifth of the counties of Davidson, Williamson, Rutherford, Bedford, and Lincoln; and the sixth of the counties of Maury, Giles, Hickman, Humphreys, Stewart, Dixon, Montgomery, and Robertson.

Tennessee.

The state of Georgia shall contain six collection districts, as follow: The first shall consist of the counties of Chatham, Bryan, Liberty, McIntosh, Glynn, Camden, Wayne, Effingham, Bullock, and Tatnall; the second of the counties of Scriven, Burke, Richmond, Jefferson, Washington and Montgomery; the third of the counties of Columbia, Warren, Hancock, and Greene; the fourth of the counties of Lincoln, Wilkes, Elbert, and Franklin; the fifth of the counties of Oglethorpe, Jackson, Clark, and Morgan; and the sixth of the counties of Laurens, Pulaski, Wilkinson, Telfair, Twiggs, Baldwin, Jones, Putnam, and Jasper, formerly called Randolph.

Georgia.

And the state of Louisiana shall contain four collection districts, as follow: The first shall consist of the counties of Concordia, Ouachita, Natchitoches, and Rapides; the second of the counties of Lefourche, Opelousas, and Attakapas; the third of the counties of Orleans, German Coast, Acadia, Iberville, and Point Coupee; and the fourth of the parishes of Feliciana, East Baton Rouge, Saint Helena, and Saint Tammany.

Louisiana.

The several counties and districts heretofore enumerated, shall be held in reference to this act, to be such and with the same boundaries as they had at the time of taking the third census or enumeration of the people of the United States; and where any new county or district shall have been, or hereafter may be, formed within any state, out of any one or more of the counties or districts composing any one of the said collection districts, such new county or district shall be considered as part of such collection district; and if such new county shall have been or hereafter shall be formed out of counties lying in different collection districts, then the Secretary of the Treasury shall determine to which of such collection districts it shall belong.

SEC. 2. *And be it further enacted*, That one collector and one principal assessor shall be appointed for each of the said collection districts, who shall be a respectable freeholder and reside within the same; and if the appointment of the said collectors or any of them, shall not be made during the present session of Congress, the President of the United States shall be, and is hereby empowered to make such appointment

Collector and a principal assessor to be appointed for each.

Qualifications.

during the recess of the Senate, by granting commissions, which shall expire at the end of their next session.

Districts to be divided by the principal assessor.

Proviso, that the Secretary of the Treasury may reduce the number of assessment districts.

Oaths and affirmation of the assessors.

Secretary of Treasury to establish necessary regulations.

Direct taxes to be laid upon the value of lands, &c. &c.

Proviso.

Lists of taxable property to be delivered to assistant assessors.

SEC. 3. *And be it further enacted*, That each of the principal assessors shall divide his district into a convenient number of assessment districts, within each of which he shall appoint one respectable freeholder to be assistant assessor: *Provided*, That the Secretary of the Treasury shall be, and hereby is authorized to reduce the number of assessment districts in any collection district in any state, if the number shall appear to him to be too great; and each assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some collector to be appointed by this act (who is hereby empowered to administer the same) the following oath or affirmation, to wit: "I, A. B. do swear or affirm (as the case may be) that I will, to the best of my knowledge, skill, and judgment, diligently and faithfully execute the office and duties of assessor for (naming the assessment district) without favour or partiality, and that I will do equal right and justice, in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor shall be appointed; and every assessor, acting in the said office, without having taken the said oath or affirmation, shall forfeit and pay one hundred dollars, one moiety to the use of the United States, and the other to him who shall first sue for the same, to be recovered with costs of suit, in any court having competent jurisdiction.

SEC. 4. *And be it further enacted*, That the Secretary of the Treasury shall establish regulations suitable and necessary for carrying this act into effect; which regulations shall be binding on each assessor in the performance of the duties enjoined by or under this act; and also frame instructions for the said assessors, pursuant to which instructions, and whenever a direct tax shall be laid by the authority of the United States, the said principal assessors shall, respectively, on such day as may be fixed by law laying such a tax, direct and cause the several assistant assessors in the district, to inquire after and concerning all lands, lots of ground with their improvements, dwelling houses and slaves, made liable to taxation, under any direct tax so laid by the authority of the United States, by reference as well to any lists of assessment or collection taken under the laws of the respective states, as to any other records or documents, and by all other lawful ways and means, and to value and enumerate the said objects of taxation in the manner prescribed by this act, and in conformity with the regulations and instructions above mentioned.

SEC. 5. *And be it further enacted*, That whenever a direct tax shall be laid by the authority of the United States, the same shall be assessed and laid on the value of all lands, lots of ground with their improvements, dwelling houses and slaves, which several articles subject to taxation, shall be enumerated and valued by the respective assessors, at the rate each of them is worth in money: *Provided however*, That all property of whatever kind, coming within any of the foregoing descriptions, and belonging to the United States or any state, or permanently or specially exempted from taxation by the laws of the state wherein the same may be situated, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid.

SEC. 6. *And be it further enacted*, That the respective assistant assessors shall, immediately after being required as aforesaid by the principal assessors, proceed through every part of their respective districts, and shall require all persons owning, possessing, or having the care or management of any lands, lots of ground, dwelling houses or slaves, lying and being within the collection district where they reside, and liable to the direct tax as aforesaid, to deliver written lists of the same, which lists shall be made in such manner as may be directed by the principal asses-

sor, and as far as practicable, conformably to those which may be required for the same purpose, under the authority of the respective states.

SEC. 7. *And be it further enacted*, That if any person as aforesaid, shall not be prepared to exhibit a written list when required, and shall consent to disclose the particulars of any and all the lands, lots of ground with their improvements, dwelling houses and slaves, taxable as aforesaid, then, and in such case, it shall be the duty of the officer to make such list, which being distinctly read and consented to, shall be received as the list of such person.

Assessors may write the lists upon the information of the persons to be taxed.

SEC. 8. *And be it further enacted*, That if any such person shall deliver or disclose to any assessor appointed in pursuance of this act, and requiring a list or lists as aforesaid, any false or fraudulent list, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person so offending, and being thereof convicted before any court having competent jurisdiction, shall be fined in a sum not exceeding five hundred dollars, nor less than one hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act, shall, in all such cases, be made as aforesaid upon lists according to the form above described, to be made out by the assessors respectively, which lists the said assessors are hereby authorized and required to make, according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises respectively; and from the valuation and enumeration so made, there shall be no appeal.

Penalties for giving in fraudulent lists.

SEC. 9. *And be it further enacted*, That in case any person shall be absent from his place of residence, at the time an assessor shall call 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 or lists required by this act, within ten days from the date of such note or memorandum.

Absentees to be required in writing to furnish lists.

SEC. 10. *And be it further enacted*, That if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list or lists as aforesaid, within the time required by this act, it shall be the duty of the assessor for the assessment district, within which such person shall reside, and he is hereby authorized and required to enter into, and upon the lands, dwelling houses and premises, if it be necessary, of such person so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such lists of the lands, lots of ground with their improvements, dwelling houses and slaves, owned, possessed or under the care or management of such person, as are required by this act; which lists, so made, and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed, for the purposes of this act; and the person so failing or neglecting, unless in case of sickness or absence from home, shall moreover forfeit and pay the sum of one hundred dollars, to be recovered for the use of the United States, with costs of suit, in any court having competent jurisdiction.

Property to be valued by assessors where the parties refuse or neglect to give in lists.

SEC. 11. *And be it further enacted*, That whenever there shall be in any assessment district, any property, lands, lots of ground, dwelling houses or slaves, not owned or possessed by, or under the care or management of any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall be transmitted to the principal assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required to enter into and upon the real estate, if it be necessary, and take such view thereof, and of the slaves of such absent persons, of which lists are required, and to make lists of the same according to the form pre-

Property of persons not living in the districts may be assessed by assessors.

scribed by this act, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property under and for the purposes of this act.

Property may be assessed in the districts where the owners reside, though the property is situated in other districts.

SEC. 12. *And be it further enacted*, That the owners, possessors, or persons having the care and management of lands, lots of ground, dwelling houses and slaves, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the list thereof required by this act, (provided the assessment district in which the said objects of taxation lie or be is therein distinctly stated) at the time and in the manner prescribed to the assessor of the assessment district wherein such persons reside. And it shall be the duty of the assistant assessors in all such cases to transmit such lists at the time and in the manner prescribed for the transmission of the lists of the objects of taxation lying and being within their respective assessment districts to the principal assessor of their collection district, whose duty it shall be to transmit them to the principal assessor of the collection district wherein the said objects of taxation shall lie or be, immediately after the receipt thereof, and the said lists shall be valid and sufficient for the purposes of this act; and on the delivery of every such list the person making and delivering the same, shall pay to the assistant assessor one dollar, one half whereof he shall retain to his own use, and the other half thereof he shall pay over to the principal assessor of his district for the use of such principal assessor.

Lists to be taken with reference to the day or days fixed by acts of Congress.

SEC. 13. *And be it further enacted*, That the lists aforesaid shall be taken with reference to the day fixed for that purpose by the act or acts of Congress laying the tax or taxes; and the assistant assessors respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists, the first of which shall exhibit in alphabetical order, the names of all persons liable to pay a tax under the authority of the United States, residing within the assessment district, together with the value and assessment of the objects liable to taxation within such district for which each such person is liable to pay a direct tax and whenever so required by the principal assessor, the amount of direct tax, payable by each person on such objects under the state laws imposing direct taxes; and the second list shall exhibit in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment thereof, or amount of direct tax due thereon as aforesaid. The forms of the said general lists shall be devised and prescribed by the principal assessor, and lists taken according to such form shall be made out by the assistant assessors, and delivered to the principal assessor within sixty days after the day fixed by the act of Congress requiring lists from individuals. And if any assistant assessors shall fail to perform any duty assigned by this act, within the time prescribed by his precept, warrant, or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assessor shall be discharged from office, and shall moreover forfeit and pay two hundred dollars, to be recovered for the use of the United States in any court having competent jurisdiction, with costs of suit.

Appeals may be had from the valuations fixed by assessors.

SEC. 14. *And be it further enacted*, That immediately after the valuations and enumerations shall have been completed as aforesaid, the principal assessor in each collection district shall, by advertisement in some public newspaper, if any such there be in such district, and by written notifications to be publicly posted up in at least four of the most public places in each assessment district, advertise all persons concerned of the place where the said lists, valuations, and enumerations may be seen and examined; and that during twenty-five days after the publication of the notification as aforesaid, appeals will be received and determined by him relative to any erroneous or excessive valuations or enumerations by

Conditions.

the assessor. And it shall be the duty of the principal assessor in each collection district, during twenty-five days after the date of public notification to be made as aforesaid, to submit the proceedings of the assessors, and the lists by them received or taken as aforesaid, to the inspection of any or all persons who shall apply for that purpose; and the said principal assessors are hereby authorized to receive, hear, and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors: *Provided always*, That the question to be determined by the principal assessor, on an appeal respecting the valuation of property, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same assessment district. And all appeals to the principal assessors as aforesaid, shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested; and shall moreover state the ground or principle of inequality or error complained of; and the principal assessor shall have power to re-examine and equalise the valuations as shall appear just and equitable; but no valuation shall be increased without a previous notice of at least five days to the party interested to appear and object to the same, if he judge proper; which notice shall be given by a note in writing, to be left at the dwelling house of the party by such assessor as the principal assessor shall designate for that purpose.

Lists to be open for inspection.

SEC. 15. *And be it further enacted*, That whenever the quotas or portions of direct tax payable by the states respectively, shall be laid and apportioned by law on the counties or state districts, and such county or counties, state, district or districts, shall contain more than one assessment district, then and in that case, the principal assessor shall have power, on examination of the lists rendered by the assistant assessors according to the provisions of this act, to revise, adjust, and equalise the valuations of lands, lots of ground with their improvements, dwelling houses and slaves between such assessment districts, by deducting from or adding to either such a rate per centum as shall appear just and equitable.

Where counties contain more than one assessment district, then the requisite apportionments may be made.

SEC. 16. *And be it further enacted*, That immediately after hearing appeals, and adjusting and equalising the valuations according to the provisions of the preceding section, the principal assessors respectively shall make out lists containing the sums payable according to the assessments aforesaid, and according to the provisions of this act, upon every object of taxation within their respective districts, so as to raise upon the county or counties, state, district or districts, contained within the collection districts established by this act, for which they are respectively appointed, the quota of the direct tax laid by the United States, which shall have been imposed on such county or counties, state, district or districts, by the law laying such direct tax; which lists shall contain the name of each person residing within the collection district liable to pay the direct tax, or of the person residing within the said district and having the care or superintendence of property lying within the said district, which is liable to the payment of said tax, where such person or persons are known, together with the sum payable by each such person or persons aforesaid on account of the said direct tax as aforesaid. And where there is any property within any collection district, liable to the payment of the direct tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sums payable, and the names of the respective proprietors, where known.

Lists of the property taxed to be made out.

SEC. 17. *And be it further enacted*, That each of the collectors to be appointed as aforesaid, shall, within sixty days from the day on which the principal assessors shall have received the lists from the assistant assessors, be furnished by the principal assessors with one or more of the

Assessors to furnish collectors with taxable lists.

lists prepared in conformity with the preceding sections by the principal assessor, signed and certified by such assessor. 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 taxes 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 Secretary, and the other to the Comptroller of the Treasury.

Bonds to be given, and to be approved of by the Comptroller of the Treasury.

SEC. 18. *And be it further enacted*, That each collector, before receiving any list as aforesaid for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the Comptroller of the Treasury, in at least double the amount of the taxes assessed in the collection district for which he may be appointed; which bond shall be payable to the United States with condition for the true and faithful discharge of the duties of his office according to law, and particularly for the due collection and payment of all moneys assessed upon such district; and said bond shall be transmitted to and deposited in the office of the Comptroller of the Treasury.

Assessed taxes to remain a lien upon the estates of persons to which they belong.

SEC. 19. *And be it further enacted*, That the taxes so assessed, shall be and remain a lien upon all lands and other real estate, and all slaves of the individuals who may be assessed for the same, during two years after the time it shall become due and payable; and the said lien shall extend to each and every part of all tracts or lots of land or dwelling houses, notwithstanding the same may have been divided or alienated in part.

Collectors may appoint deputies, but held responsible for their conduct.

SEC. 20. *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, assigning to each such deputy, by that instrument of writing, such portion of his collection district as he may think proper; and also to revoke the powers of any deputy, giving public notice thereof in that portion of the district assigned to such deputy. And each such deputy shall have the like authority in every respect to collect the tax so assessed within the portion of the district assigned to him, which is by this act vested in the collector himself; but each collector shall in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as deputy collector by any of his deputies, whilst acting as such: *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the tax so assessed and payable in his district.

Proviso.

Public notice to be given of the times and places at which collectors will attend, &c. &c.

SEC. 21. *And be it further enacted*, That each of the said collectors, or his deputies, shall, within ten days after receiving his collection list, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four public places in his collection district, that the said tax has 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 taxes payable by such persons, which application shall be made within sixty days after the receipt of collection lists by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector and his deputies to proceed to collect the said taxes by distress and sale of the goods, chattels, or effects of the persons delinquent as aforesaid, with a commission of

eight per centum upon the said taxes to and for the use of such collector: *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 household furniture, or apparel necessary for a family.

SEC. 22. *And be it further enacted*, That whenever goods, chattels, or effects, sufficient to satisfy any tax upon dwelling houses or lands, and their improvements, owned, occupied, or superintended by persons, known and residing within the same collection district, cannot be found, the collector having first advertised the same for thirty days in a newspaper printed within the collection district, if such there be, and having posted up in at least ten public places within the same, a notification of the intended sale, thirty days previously thereto, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. And if the property so advertised for sale, cannot be sold for the amount of the tax due thereon, with the said additional per centum thereto, the collector shall purchase the same in behalf of the United States, for the amount aforesaid: *Provided*, That the owner or superintendent of the property aforesaid, after the same shall have been as aforesaid advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which, the sale of the said property shall not take place: *Provided also*, That the owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands and other property sold as aforesaid, within two years from the time of sale, upon payment to the collector, for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser with interest for the same at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale, until the time of redemption shall have expired; and the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the said charges.

SEC. 23. *And be it further enacted*, That with respect to property lying within any collection district, not owned, occupied, or superintended by some person residing therein, and on which the tax shall not have been paid to the collector within ninety days after the day on which he shall have received the collection list from the principal assessor, the collector shall transmit lists of the same to one of the collectors within the same state, to be designated for that purpose by the Secretary of the Treasury. And the collector who shall have been thus designated by the Secretary of the Treasury, shall transmit receipts for all the lists received as aforesaid, to the collector transmitting the same, and the collectors thus designated in each state by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the state; and the owners of the property on which such taxes may be due, shall be permitted to pay to such collector the said tax with an addition of ten per centum thereon: *Provided*, Such payment is made within one year after the day on which the collector of the district where such property lies, had notified that the tax had become due on the same.

SEC. 24. *And be it further enacted*, That when any tax, as aforesaid, shall have remained unpaid for the term of one year as aforesaid, the collector in the state where the property lies, and who shall have been designated by the Secretary of the Treasury as aforesaid, having first advertised the same for sixty days, in at least one newspaper in the state,

Tools or implements of trade and beasts of the plough and household furniture, not to be distrained.

Property in certain cases advertised for sale to satisfy taxes to be purchased by collectors on public account.

Proviso.

Redemption of lands sold for taxes.

Property of non-residents, how to be dealt with.

Proviso.

Steps to be taken with property upon which tax is unpaid for twelve months.

shall proceed to sell at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum thereon. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same, in behalf of the United States, for the amount aforesaid. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the treasury the surplus, if any, of the aforesaid addition of ten or twenty per cent. as the case may be, after defraying the said charges.

Collectors to deposit with the clerks of the district courts of the United States correct lists of the land, &c. &c., sold under this act.

This property redeemable.

SEC. 25. *And be it further enacted*, That the collectors designated as aforesaid, by the Secretary of the Treasury, shall deposit with the clerks of the district courts of the United States, in the respective states, and within which district the property lies, correct lists of the tracts of lands or other real property sold by virtue of this act, for non-payment of taxes, together with the names of the owners or presumed owners, of the purchasers of the same at the public sales aforesaid, and of the amount paid by such purchasers for the same. The owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold as aforesaid, within two years from the time of the sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser for the said land or other real property, with interest for the same, at the rate of twenty per centum per annum, and of a commission of five per centum on such payment, for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchasers the moneys thus paid for their use, and they shall give deeds for the lands or property aforesaid, to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years as aforesaid, by the original owners thereof or their legal representatives; and the said clerks shall be entitled to receive from the purchaser the sum of two dollars for every such deed, to be paid on the delivery thereof to such purchasers; and in all cases where lands may be sold under this act for the payment of taxes belonging to infants, persons of insane mind, married women, or persons beyond sea, such persons shall have the term of two years, after their respective disabilities shall have been removed, or their return into the United States, to redeem lands thus sold, on their paying into the clerk's office aforesaid, the amount paid by the purchaser, together with ten per cent. per annum thereon: and on their paying to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises subsequent to his purchase, the value of which improvements to be ascertained by three or more neighbouring freeholders to be appointed by the clerk aforesaid, who on actual view of the premises shall assess the value of such improvements on their oaths, and make a return of such valuation to the clerk aforesaid immediately.

Terms of redemption.

Collectors to make monthly reports to Secretary of the Treasury.

SEC. 26. *And be it further enacted*, That the several collectors shall, at the expiration of every month after they shall respectively commence their collections, transmit to the Secretary of the Treasury, a statement of the collections made by them respectively, within the month, and pay over quarterly or sooner, if so required by the said Secretary, the moneys by them respectively collected within the said term. And each of the said collectors shall complete the collection of all sums assigned to him for collection as aforesaid, shall pay over the same into the Treasury, and shall render his final account to the Treasury Department within six months from and after the day when he shall have received the collection lists from the principal assessor: *Provided however*, That the period of one year and three months from the said day shall be allowed to the collector designated in each state as aforesaid, by the Secretary of the

Proviso.

Treasury, with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

SEC. 27. *And be it further enacted*, That each collector shall be charged with the whole amount of taxes by him receipted, whether contained in the lists delivered to him by the principal assessor or transmitted to him by other collectors, and he shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also for the taxes of such persons as may have absconded or become insolvent, subsequent to the date of the assessment and prior to the day when the tax ought, according to the provisions of this act, to have been collected; provided it shall be proven to the satisfaction of the Comptroller of the Treasury, that due diligence was used by the collector, and that no property was left from which the tax could have been recovered; and each collector designated in each state as aforesaid by the Secretary of the Treasury, shall receive credit for the taxes due for all tracts of land, which, after being offered for sale by him in the manner aforesaid, shall or may have been purchased by him in behalf of the United States.

Collectors to be charged with amount of taxes receipted for, &c. &c.

SEC. 28. *And be it further enacted*, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times herein before provided, it shall be the duty of the Comptroller of the Treasury, and he is hereby authorized and required, immediately after such delinquency, to issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes imposed on the district of such collector, and the sums if any, which have been paid; and the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels or any personal effects of the delinquent collector; and for want of goods, chattels, or effects aforesaid, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in due course of law; and furthermore, notwithstanding the commitment of the collector to prison as aforesaid, or if he abscond, and goods, chattels, and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels or any personal effects of the surety or sureties of the delinquent collectors. And the amount of the sums committed to any collector for collection as aforesaid, shall and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law; and for want of goods and chattels or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks, in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors or their sureties aforesaid; and all moneys that may remain of the proceeds of such sale, after satisfying the said warrant of distress and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Remedy against delinquent collectors.

Amount of sums committed to a collector to be a lien on his land and real estate.

Penalties upon collectors for extortion or oppression.

SEC. 29. *And be it further enacted,* That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or oppression, under colour of this act, or shall demand other or greater sums than shall be authorized by law, shall be liable to pay a sum not exceeding three hundred dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector and his deputies shall, if required, give receipts for all sums by them collected and retained in pursuance of this act.

Compensation.

SEC. 30. *And be it further enacted,* That there shall be allowed and paid for the services performed under this act: To each principal assessor, two dollars for every day employed in hearing appeals and making out lists agreeably to the provisions of this act, and four dollars for every hundred taxable persons contained in the tax list as delivered by him to the collector: To each assistant assessor, one dollar and fifty cents for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose being certified by the principal assessor and approved by the Comptroller of the Treasury, and three dollars for every hundred taxable persons contained in the tax list as completed and delivered by him to the principal assessor: and the assessors respectively shall be allowed their necessary and reasonable charges for books and stationery used in the execution of their duties.

Specific appropriation.

SEC. 31. *And be it further enacted,* That the allowances made as aforesaid to the assessors, shall be paid at the Treasury to the principal assessors respectively; for which purpose one hundred and fifty thousand dollars, to be paid out of any moneys in the Treasury not otherwise appropriated, are hereby appropriated.

President may appoint deputy post masters to act as collectors, &c. &c. in certain cases.

SEC. 32. *And be it further enacted,* That in cases where no person can be found in any collection district, or assessment district, to serve either as collector, principal assessor, or assistant assessor respectively, the President of the United States is hereby authorized to appoint one of the deputy postmasters in such districts, to serve as collector or assessor as the case may be; and it shall be the duty of such deputy postmaster to perform, accordingly, the duties of such officer.

Separate accounts to be kept of the direct tax and internal duties.

SEC. 33. *And be it further enacted,* That whenever a direct tax shall be assessed, or internal duties laid, separate accounts of each shall be kept at the Treasury of the United States, of all moneys received from the direct tax, and from internal duties, showing upon what articles or subjects of taxation those duties accrued; also the amount of moneys paid to collectors, assessors, assistant assessors, or other officers employed in the collection thereof; distinguishing the amount of moneys received from each State, and from what tax or species of duties received; and distinguishing also the amount of moneys paid to the officers in each State; which accounts it shall be the duty of the Secretary of the Treasury annually, in the month of December, to lay before Congress.

APPROVED, July 22, 1813.

STATUTE I.

July 22, 1813.

CHAP. XVII.—*An Act to regulate the allowance of forage to officers in the army of the United States.*

Act of March 3, 1815, ch. 78. An equivalent in money to be allowed where forage is not drawn.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all officers in the military service of the United States, who are by law entitled to forage, shall receive in lieu thereof when not drawn in kind, an equivalent in money, at the rate of eight dollars per month for each horse to which they may be entitled: *Provided,* That no allowance shall be made to

any officer for more horses than he shall actually employ in the public service.

APPROVED, July 22, 1813.

STATUTE I.

CHAP. XVIII.—*An Act to establish the town of Mobile a port of entry.*

July 22, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of August next, the town of Mobile shall be, and the same is hereby established the sole port of entry for the district, including the shores, waters, and inlets of the bay and river Mobile, and of the other rivers, creeks, inlets, and bays, emptying into the gulf of Mexico, east of the said river Mobile, and west thereof to the eastern boundary of the State of Louisiana.

APPROVED, July 22, 1813.

Mobile shall be the sole port of entry for the district.

STATUTE I.

CHAP. XXI.—*An Act laying duties on Sugar refined within the United States. (a)*

July 24, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of January next, there be levied, collected and paid, upon all sugar which shall be refined within the United States, a duty of four cents per pound.

Repealed by act of February 1817, ch. 1.

Rate of duty four cents per pound.

SEC. 2. *And be it further enacted,* That every refiner of sugar, who shall be such immediately before and on the first day of January next, shall, on the said day, and every refiner of sugar who shall be and become such after the said day, shall, twenty days at the least previous to commencing the business of refining sugar, make true and exact entry and report in writing to the collector, appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the collection district in which shall be the house or building where he or she shall carry on or intend to carry on, the said business, of every house or building where such business shall be by him or her carried on, or intended so to be, and of every pan or boiler, together with the capacity of each, which he or she shall have or employ for the purpose of refining sugar, and shall also give bond in the sum of five thousand dollars, with condition that he or she shall and will enter, or cause to be entered in a book or paper to be kept for that purpose, all sugar which he or she shall refine or cause to be refined, and of the quantities, from day to day by him or her sent out or caused to be sent out of the house or building where the same shall have been refined, and shall, on the first day of April, July, October and January, in each year, render a just and true account of all the refined sugar which he or she shall have sent out, or caused or procured to be sent out, from the first time of his or her entry and report aforesaid, until the day which shall first ensue, of the days above mentioned, for the rendering of such account, and thenceforth successively, from the time when such account ought to have been, and up to which it shall have been last rendered, until the day next thereafter, of the days above mentioned, for the rendering of such account, producing and showing therewith the original book or paper, whereon the entries from day to day, to be made as aforesaid, have been made; and he or she shall, at the time of ren-

Refiners of sugar to make entries of the houses or where the business is to be carried on.

July 22, 1813, chap. 16.

To render an account of sugar refined quarterly.

(a) The act of Congress passed on the 24th July, 1813, imposing a duty on refined sugar, did not subject to the duty, sugar refined before that day, and put into moulds. *The United States v. Pennington, Peters' C. C. R. 113.*

In an action on a bond given in pursuance of that act, it would be sufficient for the defendant to show that the sugar sent out for sale was refined before the law was passed. *Ibid.*

Penalties.

Oath to be taken by refiners as to accounts of quantities of sugar sent out by them.

Penalty for false oath.

Refiners to render account of buildings, pans, &c. &c.

Refined sugars upon which duties have not been paid to be forfeited.

Duties payable upon bonds in nine months.

Proviso.

Drawback allowed in certain cases.

Proviso.

Notice to be given of the intention to export to authorize the payment of drawback.

dering each account, pay or secure the duties which by this act ought to be paid upon the refined sugar in the said account mentioned; and if any such refiner shall omit to make any such entry or report, he or she shall forfeit and lose every pan or boiler which he or she shall have and use for the purpose of refining sugar, and shall also forfeit the sum of five hundred dollars, to be recovered with costs of suit.

SEC. 3. *And be it further enacted*, That every such refiner shall yearly, being thereunto required by the collector aforesaid, make oath or affirmation, according to the best of his or her knowledge and belief, that the accounts which have been by him or her rendered of the quantities of refined sugar by him or her sent out, or procured or caused to be sent out of the house or building where the same shall have been manufactured, have been just and true.

SEC. 4. *And be it further enacted*, That if any person shall knowingly and with design, falsely swear or affirm touching any of the matters herein before required to be verified by oath or affirmation, he or she shall be deemed guilty of wilful and corrupt perjury.

SEC. 5. *And be it further enacted*, That every refiner of sugar shall at each time of rendering an account, as herein before required, make a true and particular report of the buildings, pans, and boilers which he or she, at any time since that of rendering his or her last account, hath used or kept, and shall then have, use or keep for carrying on the said business of refining sugar, on pain of forfeiting for each and every neglect or omission all such pans and boilers, together with the sum of five hundred dollars, to be recovered with costs of suit.

SEC. 6. *And be it further enacted*, That all refined sugar which shall have been manufactured or made within the United States in manner aforesaid, after the said first day of January next, whereof the duties aforesaid have not been duly paid or secured, according to the true intent and meaning of this act, shall, upon default being made in the paying or securing of the said duties, be forfeited, and shall and may be seized as forfeited, by the collector aforesaid or officer of the customs.

SEC. 7. *And be it further enacted*, That it shall be lawful for every such refiner of sugar, at his or her option, either to pay, upon the rendering of his or her account as aforesaid, the duties which shall thereby appear to be due and payable, with a deduction or abatement of six per cent. for prompt payment, or to give bond with one or more sureties, to the satisfaction of the collector, to whom such account shall be rendered, for the payment of the said duties, at the expiration of nine months thereafter; *Provided*, That no person whose bond for any of the said duties shall remain unpaid beyond the term allowed for the payment thereof, shall be entitled to future credit for any of the said duties, so long as such bond shall remain unpaid.

SEC. 8. *And be it further enacted*, That the duties hereby laid upon sugar refined within the United States, shall and may be drawn back upon all such of the said sugar refined within the United States after the aforesaid first day of January next, which after the said day shall be exported from the United States to any foreign port or place: *Provided*, That no drawback shall be allowed on any exportation as aforesaid, in any instance where the same shall amount to less than twelve dollars.

SEC. 9. *And be it further enacted*, That in order to entitle the exporter or exporters to the benefit of the said allowance of drawback, he, she, or they shall, previous to the putting or lading any of the said refined sugar on board of any ship or vessel for exportation, give six hours notice at the least to the proper officer of inspection of the port from which the said sugar shall be intended to be exported, of his, her, or their intention to export the same, and of the number of packages containing the same, and the respective marks thereof, and the place or places where deposited, and of the place to which, and ship or vessel in which

they or either of them shall be so intended to be exported; whereupon it shall be the duty of the said officer to inspect, by himself or deputy, the packages so notified for exportation, and the same after such inspection shall be laden on board the same ship or vessel of which notice shall have been given, and in the presence of the same officer or his deputy who shall have inspected the same, which officer, after the same shall have been so laden on board, shall certify to the collector of the customs for the district the quantity and particulars of the refined sugar so laden for exportation.

SEC. 10. *And be it further enacted*, That the said allowance shall not be made unless the said exporter or exporters shall make oath or affirmation that the said sugar so noticed for exportation and laden on board such ship or vessel is truly intended to be exported to the place whereof notice shall have been given, and is not intended to be relanded within the United States, and that he or she doth verily believe that the duties thereupon charged by this act have been duly paid or secured to be paid; and shall also give bond to the collector of the customs, with two sureties, one of whom shall be the master or other person having the command or charge of the ship or vessel, in which the said sugar shall be intended to be exported, the other such sufficient person as shall be approved by the said collector, in the full value, in the judgment of the said collector, of the sugar so intended to be exported, with condition that the said sugar (the dangers of the seas and enemies excepted) shall be really and truly exported to and landed in some port or place without the limits of the United States, and that the said sugar shall not be unshipped from on board the said ship or vessel whereupon the same shall have been laden for exportation, within the said limits, or any ports or harbours of the United States (shipwreck or other unavoidable accident excepted.)

An oath also
to be taken.

Bond to be
given for the
landing of the
goods at a fo-
reign port.

SEC. 11. *And be it further enacted*, That the said allowance shall not be paid until nine months after the said sugar shall have been so exported: *Provided*, That whenever the owner of any ship or vessel on board of which any such sugar is laden for exportation, shall make known to the collector, previous to the departure of such ship or vessel from the port where such sugar is laden, that such ship or vessel is not going to proceed on the voyage intended, or the voyage is altered, it shall be lawful for the collector to grant a permit for relanding the same.

When draw-
back is payable.

Proviso.

SEC. 12. *And be it further enacted*, That if any of the said sugar, after the same shall have been shipped for exportation, shall be unshipped for any purpose whatever, either within the limits of the United States, or within four leagues of the coast thereof, or shall be relanded within the United States, from on board the ship or vessel wherein the same shall have been laden for exportation, unless the voyage shall not be proceeded on, or shall be altered as aforesaid, or unless in case of necessity or distress to save the ship and goods from perishing, which shall be immediately made known to the principal officer of the customs residing at the port nearest to which such ship or vessel shall be at the time such necessity or distress shall arise, then not only the sugar so unshipped, together with the casks, vessels, and cases containing the same, but also the ship or vessel, in or on board of which the same shall have been so shipped or laden, together with the guns, furniture, ammunition, tackle, and apparel, and also the ship, vessel, or boat into which the said sugar shall be unshipped or put, after the unshipping thereof, together with her guns, furniture, ammunition, tackle, and apparel, shall be forfeited, and may be seized by any officer of the customs or of inspection.

Penalties for
reshipment of
sugars in the
United States.

SEC. 13. *And be it further enacted*, That the bond to be given as aforesaid, shall and may be discharged, by producing within one year

How to es-
tablish a claim

to the allowance of drawback.

from its date (if the same shall be shipped to any part of Europe or America, and within two years, if shipped to any part of Asia or Africa; and if the delivery of the sugar, in respect to which the same shall have been given, be at any place where a consul or other agent of the United States resides) a certificate of such consul or agent, or if there be no consul or agent, then a certificate of any two known and reputable American merchants, residing at the said place, and if there be not two such merchants residing at the said place, then a certificate of any other two reputable merchants, testifying the delivery of the said sugar at the said place, which certificate shall in each case be confirmed by the oath or affirmation of the master or mate or other like officer of the vessel in which the said sugar shall have been exported, and when such certificate shall be from any other than a consul or agent, or merchants of the United States, it shall be a part of the said oath or affirmation, that there were not, upon diligent inquiry, to be found two merchants of the United States at the said place: *Provided always*, That in case of death, the oath or affirmation of the party dying shall not be deemed necessary; *And provided further*, That the said oath or affirmation, taken before the chief civil magistrate of the place of the said delivery, and certified under his hand and seal, shall be of the same validity as if taken before a person qualified to administer oaths within the United States, or such bonds shall and may be discharged upon proof that the sugar so exported was taken by enemies or perished in the sea, or destroyed by fire; the examination and proof of the same being left to the judgment of the collector of the customs, naval officer and chief officer of inspection, or any two of them, of the place from which such sugar shall have been exported. And in cases where the certificates herein directed cannot be obtained, the exporter or exporters of such sugar shall nevertheless be permitted to offer such other proof as to the delivery of the said sugar, without the limits of the United States, as he or they may have; and if the same shall be deemed sufficient by the said collector, he shall allow the same, except when the drawback to be allowed shall amount to one hundred dollars or upwards; in all which cases the proofs aforesaid shall be referred to the Comptroller of the Treasury, whose decision thereon shall be final.

Proviso.

Proviso.

Proof of landing the goods.

Collectors to collect the duties, &c. &c.

Penalties.

Duration of this act to Feb. 17, 1816.

SEC. 14. *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 aforesaid, within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint, or information; one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector, shall first discover, if other than a collector, shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the State holden within the said district, having jurisdiction in like cases.

SEC. 15. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United [States] are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.

STATUTE I.

July 24, 1813.

CHAP. XXII.—*An Act to establish the office of commissioner of the revenue.* (a)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for superintending the collection of the direct tax and internal duties, laid by the authority of the United States, there shall be an officer in the Department of the Treasury, to be denominated commissioner of the revenue, who shall be charged, under the direction of the head of the Department, with preparing all the forms necessary for the assessors and collectors of the tax and duties aforesaid; with preparing, signing, and distributing all the licenses required by any law imposing any of the duties aforesaid; and with the superintendence generally, of all the officers employed in assessing and collecting the said tax and duties.

SEC. 2. *And be it further enacted,* That the said commissioner of the revenue shall likewise superintend the collection of the residue of the former direct tax and internal duties which may be still outstanding, and shall also execute the services with respect to light-houses and other objects which were usually performed by the former commissioners of the revenue.

SEC. 3. *And be it further enacted,* That it shall be lawful for the Secretary of the Treasury to place also the collection of the duties on imposts and tonnage under the superintendence of the said commissioner of the revenue, if, in his opinion, the public service will be promoted by transferring that duty from the comptroller to the said commissioner.

SEC. 4. *And be it further enacted,* That the compensation of the said commissioner of the revenue shall be the same with that of the auditor of the Treasury; and that he shall, for the present, be allowed a number of clerks whose salaries shall not, in the whole, exceed four thousand dollars a year.

SEC. 5. *And be it further enacted,* That a sum not exceeding three thousand five hundred dollars, to be paid out of any moneys in the Treasury not otherwise appropriated, be, and the same is hereby appropriated, to pay the commissioner and salaries aforesaid, for the year one thousand eight hundred and thirteen.

SEC. 6. *And be it further enacted,* That all letters and packets to and from the commissioner of the revenue, shall be received and conveyed by post free of postage, under the same restrictions as are provided by law with respect to other free letters and packets.

APPROVED, July 24, 1813.

[Obsolete.]
Office of commissioner of revenue established for superintending the collection of internal taxes and duties.

Duty of Commissioner.

Act of November 22, 1814. ch. 7.

To superintend the collection of residue of former direct tax, &c.

Secretary of Treasury authorized to place collection of the duties on import, &c. &c.

Compensation of the commissioner and clerks.

Specific appropriation.

Commissioner to have the privilege of franking, &c. act of 1810, ch. 37; act of 1814, ch. 91.

STATUTE I.

July 24, 1813.

CHAP. XXIII.—*An Act to continue in force for a limited time, certain acts authorizing corps of rangers for the protection of the frontier of the United States, and making appropriations for the same.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled, "An act authorizing the President of the United States to raise certain companies of rangers for the protection of the frontier of the United States," passed January second, one thousand eight hundred and twelve, and also the act supplementary thereto, passed July first, one thousand eight hundred and twelve, be, and the same are hereby continued in force for one year from and after the passage hereof, and from thence to the end of the next session of Congress.

SEC. 2. *And be it further enacted,* That the sum of four hundred and seventy-two thousand one hundred and forty-one dollars be, and the

[Obsolete.]

Certain acts continued in force.

Act of Jan. 2, 1812, ch. 11.

Act of July 1, 1812, ch. 119.

Specific appropriation.

(a) By the act of December 23, 1817, chap. 1, sect. 2, the office of commissioner of the revenue was abolished.

1813, chap. 31.

For pay, forage, &c.

same is hereby appropriated, for the pay, subsistence, and forage during the year one thousand eight hundred and thirteen, of the seven companies of rangers raised or to be raised for the United States, pursuant to the above recited acts, and of the ten companies of rangers authorized by the act of the twenty-fifth of February, one thousand eight hundred and thirteen.

For the pay of the officers, non-commissioned officers, and privates of the said companies, the sum of four hundred and fifty-one thousand one hundred and eighty dollars.

For the subsistence of the officers, eleven thousand one hundred and sixty-nine dollars.

For forage, the sum of nine thousand seven hundred and ninety-two dollars. The said sums to be paid out of any moneys in the Treasury not otherwise appropriated.

APPROVED, July 24, 1813.

STATUTE I.

July 24, 1813.

CHAP. XXIV.—*An Act laying duties on carriages for the conveyance of persons.* (a)

Repealed by
act of December
23, 1817, ch. 1.
Rate of duties
on carriages.

Carriages
chiefly employ-
ed in husband-
ry, &c. not to be
charged with
the duty.

Upon what
species of car-
riages duties to
be paid.

Carriages to
be entered.
Regulations
in relation
thereto.

Act of July
22, 1813, ch.
16.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the last day of December next, there shall be levied, collected, and paid the following yearly rates and duties upon all carriages for the conveyance of persons, which shall be kept by or for any person, for his or her own use, or to be let out for hire, or for the conveyance of passengers, to wit: for and upon every coach, the yearly sum of twenty dollars; for and upon every chariot and postchaise, the yearly sum of seventeen dollars; for and upon every phaeton and on every coachee having pannel work in the upper division thereof, the yearly sum of ten dollars; for and upon every other four wheel carriage hanging on steel or iron springs, the yearly sum of seven dollars; for and upon every four wheel carriage hanging upon wooden springs and on every two wheel carriage hanging on steel or iron springs, the yearly sum of four dollars; and for and upon every other four or two wheel carriage the yearly sum of two dollars: *Provided always,* That nothing herein contained shall be construed to charge with a duty, any carriage usually and chiefly employed in husbandry, or for the transportation or carrying of goods, wares, merchandise, produce, or commodities.

SEC. 2. *And be it further enacted,* That the duties aforesaid shall be levied and collected upon all carriages usually and chiefly employed for the conveyance of persons, by whatever name or description the same have been or shall hereafter be known and called. And in cases of doubt, any carriage shall be deemed to belong to that class to which the same shall bear the greatest resemblance, and shall be subject to duty accordingly.

SEC. 3. *And be it further enacted,* That every person having or keeping a carriage or carriages, upon which a duty or duties shall be payable, according to this act, shall yearly and in every year in the month of January, make and subscribe a true and exact entry of each and every such carriage, therein specifying distinctly, each carriage owned or kept by him or her, for his or her use, or for hire, with the description and denomination thereof, and the rate of duty to which each and every such carriage is liable: which entry shall be lodged with the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the district in which such owner or person liable for the payment of such duty shall reside. And that it shall be the duty of the collectors aforesaid to attend within the month of January in each year, at one or more of the most public

and convenient places in each county within their respective districts, and to give public notice at least ten days previous to such day, of the time and place of such attendance, and to receive such entry, made in the manner before directed, at such place, or at any other where he may happen to be, within the said month of January, and on tender and payment being made of the duty or duties therein mentioned, to grant a certificate for each and every carriage mentioned in such entry, therein specifying the name of the owner, the description and denomination of the carriage, and the sum paid, with the time when, and the period for which such duty shall be so paid: And the forms of the certificates to be so granted shall be prescribed by the Treasury Department; and such certificates or the acknowledgments of the collector aforesaid by a credit in his public accounts, shall be the only evidence to be exhibited and admitted, that any duty imposed by this act has been discharged: *Provided nevertheless*, That no certificate shall be deemed of validity any longer than while the carriage for which the said certificate was granted, is owned by the person mentioned in such certificate, unless such certificate shall be produced to the collector by whom it was granted, and an entry shall be thereon made, specifying the name of the then owner of such carriage, and the time when he or she became possessed of the same.

Proviso.

SEC. 4. *And be it further enacted*, That any and all persons who shall commence the having or keeping of any carriage subject to duties after the month of December, shall and may at any time during the month in which they shall so commence the having or keeping of such carriage, make like entry in manner before prescribed; and on payment of such proportion of the duties laid by this act on such carriage, as the time at which he shall commence the keeping of such carriage to the end of the month of December then next ensuing shall bear to the whole year, shall be entitled to and may demand like certificates, subject nevertheless, to the conditions before and hereinafter provided.

Duties to be paid according to the proportions of the year in which they shall be used.

SEC. 5. *And be it further enacted*, That any person having or keeping any carriage subject to duty, who shall make an untrue or defective entry, to evade the whole or any part of the duty justly and truly payable according to this act, shall lose the sum paid pursuant to such untrue or defective entry; and where such untrue or defective entry hath been made, or where no entry shall be made, or where there shall be a neglect of payment after entry, such person shall moreover in addition thereto, at any time thereafter, on personal application and demand, at the house, dwelling, or usual place of abode of such person, by the proper collector, be liable, and shall pay the duties by this act imposed, with a further sum, for the benefit of such officer, of twenty-five per centum; which duties, with the said addition, shall be collected by distress and sale of the goods and chattels of the person by whom the same shall be due and payable: *Provided always*, That such application and demand, shall not be made until sixty days after the day on which any duty shall commence: and if entry and payment shall be made within the said sixty days, the owner of the carriage shall be exempted from the payment of the said sum of twenty-five per centum.

Penalties for making untrue and false entries.

Proviso.

SEC. 6. *And be it further enacted*, That in all cases where any duty shall be collected pursuant to this act, whether by distress or otherwise, certificates shall be granted for each carriage in manner as before prescribed.

In what cases certificates to be granted.

SEC. 7. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

Duration of this act.

APPROVED, July 24, 1813.

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STATUTE I.

July 24, 1813.

Act of Dec.
21, 1814, ch. 15.Repealed by
act of Dec. 23,
1817, ch. 1.Licenses to
be duly taken
out for using
stills or imple-
ments in lieu of
stills.July 22, 1813,
ch. 16.CHAP. XXV.—*An Act laying duties on licenses to distillers of spirituous liquors.* (a)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every person who, on the first day of January next, shall be the owner of any still or stills or other implements in lieu of stills, used for the purpose of distilling spirituous liquors, or who shall have such still or stills, or implements as aforesaid, under his superintendence, either as agent for the owner or on his own account, shall before the said day, and every person who after the said day shall use or intend to use any still or stills, or implements as aforesaid, either as owner, agent, or otherwise, shall, before he shall begin to use such still or stills, or other implements in lieu thereof, for the purpose of distilling spirituous liquors, apply for and obtain from the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the collection district in which such person resides (or to the deputy of such collector duly authorized) a license for using the said still or stills, or other implements as aforesaid; which licenses respectively shall be granted at the option of the proprietor or possessor of such still or stills for any or either of the terms mentioned in this act, upon the payment in money by such proprietor or possessor of the duties payable on the said license or licenses according to the provisions of this act, if the said duties shall not exceed five dollars; and if they shall exceed five dollars, on such proprietor or possessor executing and delivering to the collector or to his deputy as aforesaid, a bond with one or more sureties to the satisfaction of such collector or deputy, conditioned for the payment of said duties at the end of four months after the expiration of the term for which such license or licenses respectively shall have been granted. And the said bond shall be taken in the name of the United States of America, and in such form as shall be prescribed by the Treasury Department. And if any person shall, after the said first day of January next, use or cause to be used any still or stills, or other implements as aforesaid, in distilling spirituous liquors, or shall be the owner of, or have under his superintendence, either as agent or otherwise, any still or stills, or other implements as aforesaid, which shall after the said day have been used as aforesaid, without having a license therefor as aforesaid, continuing in force for the whole time during which the said still or stills, or implements as aforesaid, shall have been thus used, every such person shall forfeit and pay the sum of one hundred dollars, together with double the amount of duties which would have been payable for the term during which such still or stills, or implements as aforesaid, shall be thus used, had the said still or stills, or implements aforesaid, been entered according to the provisions of this act, to be recovered with costs of suit.

SEC. 2. *And be it further enacted,* That the licenses aforesaid shall and may be granted for and during the following terms or periods, and on the payment or securing of payment as aforesaid of the duties undermentioned, namely:

For what pe-
riods licenses
to be granted,
and rates of
duties.

For a still or stills employed in distilling spirits from domestic materials, for a license for the employment thereof for and during the term of two weeks, nine cents for each gallon of the capacity of every such still, including the head thereof; for a license for and during the term of one

(a) A rectifier of spirits, distilled from domestic materials, is not a distiller of spirituous liquors within the meaning of the act of Congress of 24th July, 1813. *United States v. Tenbroeck, Peters' C. C. R. 180.*

The act of Congress of 24th July, 1813, imposing a duty according to the capacity of the still, on all stills employed in distilling spirits from domestic or foreign materials, and inflicting a penalty of one hundred dollars, and double duties, for using any still or stills, or implements in distilling spirituous liquors, without first obtaining a license, does not extend to the rectification or purification of spirits already distilled. *United States v. Tenbroeck, 2 Wheat. 248; 4 Cond. Rep. 109.*

month, eighteen cents, for each gallon of its capacity as aforesaid; for a license for and during the term of two months, thirty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of three months, forty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of four months, fifty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of six months, seventy cents for each gallon of its capacity as aforesaid; for a license for one year, one hundred and eight cents for each gallon of its capacity as aforesaid: *Provided*, That there shall be paid upon each still employed wholly in the distillation of roots, but one half the rates of duties above mentioned, according to the capacity of such still.

For a still or stills employed in distilling spirits from foreign materials, for a license for the employment thereof for and during the term of one month, twenty-five cents for each gallon of the capacity of every such still including the head thereof; for a license for and during the term of three months, sixty cents for each gallon of its capacity as aforesaid; for a license for and during the term of six months, one hundred and five cents for each gallon of its capacity as aforesaid; for a license for one year, one hundred and thirty-five cents for each gallon of its capacity as aforesaid.

And for every boiler, however constructed, employed for the purpose of generating steam in those distilleries where wooden or other vessels are used instead of metal stills, and the action of steam is substituted to the immediate application of fire to the materials from which the spirituous liquors are distilled, for a license for the employment thereof, double the amount on each gallon of the capacity of the said boiler including the head thereof, which would be payable for the said license if granted for the same term and for the employment on the same materials of a still or stills to the contents of which, being the materials from whence the spirituous liquors are drawn, an immediate application of fire during the process of distillation is made.

SEC. 3. *And be it further enacted*, That it shall be the duty of the collectors, within their respective districts, to grant licenses for distilling, which licenses shall be marked with a mark directing the rate of duty thereupon, and shall be signed by the commissioner of the revenue, and being countersigned by the collector who shall issue the same or cause the same to be issued, shall be granted to any person who shall desire the same, upon application in writing and upon payment or securing of payment as aforesaid, of the sum or duty payable by this act upon each license requested.

SEC. 4. *And be it further enacted*, That the application in writing, to be made by any person applying for a license for distilling as aforesaid, shall state the place of distilling, the number and contents of the still or stills, boiler or boilers, and whether intended to distil spirituous liquors from foreign or domestic materials. And every person making a false statement in either of the said particulars, or who shall distil spirituous liquors from materials other than those stated in the application aforesaid, as well as the owner or superintendent of any distillery, still, or stills, with respect to which such false statement shall have been made, or which shall be thus unlawfully employed, shall forfeit and pay the sum of one hundred and fifty dollars, to be recovered with costs of suit.

SEC. 5. *And be it further enacted*, That every such collector or his deputy duly authorized under his hand and seal, shall be authorized to apply at all reasonable times for admittance into any distillery or place where any still or stills are kept or used within his collection district for the purpose of examining and measuring the said still or stills, boiler or boilers. And every owner of such distillery, still, or stills, or person

One half the duties to be paid on stills employed for the distillation of roots.

Rate of duty on stills for foreign materials.

Distillation by steam.

Collectors to grant licenses.

Places of distilling and other particulars to be stated in applications for licenses.

Penalties.

Collectors may apply for admittance into distilleries, &c. &c.

having the care, superintendence, or management of the same, who shall refuse to admit such officer as aforesaid, or to suffer him to examine and measure the said still or stills, boiler or boilers, shall for every such refusal, forfeit and pay the sum of five hundred dollars.

Collectors
authorized to
collect the du-
ties.

SEC. 6. *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 forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person, who if a collector shall first discover, if other than a collector shall first inform of the cause, matter, or thing, whereby any such fine, penalty, or forfeiture, shall have been incurred, and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

Continuance
of this act.

SEC. 7. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with Great Britain and Ireland and their dependencies, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.

STATUTE I.

July 24, 1813.

CHAP. XXVI.—*An Act laying duties on sales at auction of merchandise and of ships and vessels.*

Repealed by
act of Dec. 23,
1817, ch. 1.

Act of Dec.
23, 1814, ch. 16.

Duties pay-
able on sales at
auction of mer-
chandise, &c.
&c.

Goods sold
under execu-
tion, or in bank-
ruptcy, &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of January next, there shall be levied, collected, and paid, for the use of the United States, upon all sales by way of auction, as hereinafter described, which shall be made within the United States, the respective rates and duties following, to wit: The sum of one dollar for every hundred dollars of the purchase money arising by sale at auction of goods, wares, and merchandise; and the sum of twenty-five cents for every hundred dollars of the purchase money arising by sale at auction of ships or vessels; and at the same rate for any greater or lesser sum, except as hereinafter excepted; the said respective rates and duties to be paid by the auctioneer or person making such sales at auction, out of the moneys arising from each and every such sale: *Provided always*, That nothing in this act contained shall extend to any sale or sales by auction of goods, wares, and merchandise, made pursuant to or in execution of any rule, order, decree, sentence or judgment of any court of the United States or either of them, or made in virtue or by force of any distress for rent, or other cause for which a distress is allowed by law; or made in consequence of any bankruptcy or insolvency, pursuant to any law concerning bankruptcies or insolvencies; or made in consequence of any general assignment of property and effects for the benefit of creditors; or made by or on behalf of executors or administrators; or made pursuant to the directions of any law of the United States, or either of them, touching the collection of any tax or duty, or disposal by auction of public property of the United States or of any state; nor to any such sale or sales by auction of ships, their tackle, apparel, and furniture, or

the cargoes thereof, which shall be wrecked or stranded within the United States, and sold for the benefit of the insurers or proprietors thereof.

SEC. 2. *And be it further enacted*, That no person after the first day of January next, shall exercise the trade or business of an auctioneer, by the selling of any goods, wares, and merchandise whatsoever by auction, or any other mode of sale, whereby the best or highest bidder is deemed to be the purchaser, unless such person shall have a license or other special authority continuing in force pursuant to some law of a state, or issued pursuant to the directions of this act, on pain of forfeiting for every such sale at auction the sum of four hundred dollars, together with the sums or duties payable by this act upon the goods, wares, and merchandise so sold: *Provided, however*, That nothing herein contained, shall be construed to require a license for the sale at auction of any estate, goods, chattels, or other thing, which by this act are not made liable to duty or exempted from duty.

SEC. 3. *And be it further enacted*, That every person who, before the said first day of January next, shall have a license or special authority, pursuant to any law of any state, for exercising the said trade or business of an auctioneer, shall, before or upon the said day, and every person who, after the said day, shall have such special license or authority, shall, within thirty days after the obtaining or receiving of the same, give notice thereof in writing, under his hand, to the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the district where such person shall carry on or intend to carry on the said trade or business of an auctioneer, specifying in such notice the date or commencement of such license or other special authority, the term for which the same was granted or given, by whom, and by what law of a state the same was granted or given; and shall also give bond to the United States in a sum not less than one thousand nor more than three thousand dollars, at the discretion of the collector to be taken by the collector to whom the notice aforesaid shall be given, with condition that he will, on the first day of April, July, October, and January in each year, while he shall continue to exercise the said trade or business, render to the person or persons who, on behalf of the United States, shall be authorized to receive the same, a true and particular account in writing of the moneys or sums for which any goods, wares, and merchandise, made liable to duty by this act, have been sold at every sale at auction by him made, and of the several articles, lots, and parcels which shall have [been] sold, the price of each article, lot, or parcel, in every such sale, by whom bought, that is to say: first from the date of such bond until such of the aforesaid days as shall accrue next thereafter, and thenceforth from the day to which an account shall have been last rendered until such of the said days as shall next thereafter ensue, and so on in succession, from one of the said days to another, so long as he shall continue to exercise his said trade or business, and also shall pay all such sums of money as shall be due to the United States, upon the said sales, according to the true intent and meaning of this act, which sums he is hereby authorized and directed to retain out of the produce of each sale made as aforesaid. And a like notice and bond shall be given in like manner, as often as any such license or special authorities shall have expired and been renewed. And if any person shall, after the said first day of January next, by virtue or colour of any such license or special authority as aforesaid, make any sale or sales at auction without having given bond as aforesaid, within the time for that purpose prescribed, or without renewing such bond upon the expiration and renewal of any such license or special authority, he shall forfeit and pay, for every such sale by him made, the sum of four hundred dollars, together with the sums or duties payable by this act upon the goods, wares, and merchandise so sold.

No duties on cargoes of vessels wrecked.

Auctioneers to have and pay for licenses.

Proviso.

Auctioneers appointed by the states to render quarterly accounts to persons designated to receive them, of dutiable articles.

July 22, 1813,
ch. 16.

Collectors to grant licenses, &c.

Proviso.

Proviso.

Auctioneers may retain in their hands such sums as are due upon the goods sold by them.

Auctioneers to settle their accounts, &c. &c. with collectors.

Books to be kept, and may be inspected.

Collectors may cause auctioneers' bonds to be given up in certain cases.

Per centage of duties allow-

SEC. 4. *And be it further enacted*, That the several collectors aforesaid may, within their respective districts, and upon request of any person or persons desirous thereof, shall grant licenses without fee or reward for a term not exceeding one year, at one time, to exercise the trade or business of an auctioneer; and such licenses, upon like request, may and shall from time to time renew: *Provided, however*, That no such license shall be granted or renewed, until the person or persons requesting the same shall have become bound to the United States, with one or more sureties to the satisfaction of the collector of whom such license shall be requested, in the sum of not more than three thousand nor less than one thousand dollars, at the discretion of the collector, with like condition as is herein before prescribed for persons having licenses by virtue of some law of a state: *And provided further*, That no such license shall be granted to carry on the said trade or business in any city, town, or county of any state, in respect to which provision hath been made by any law of such state, for the allowing and regulating of the said trade and business therein.

SEC. 5. *And be it further enacted*, That every person who shall have a license from a collector as aforesaid, continuing in force, shall and may retain, in order to the payment of the duties hereby imposed, all such sum and sums of money as shall be due and payable upon any goods, wares and merchandise by him sold at auction as aforesaid, according to the true intent and meaning of this act.

SEC. 6. *And be it further enacted*, That the accounts to be rendered and duties to be from time to time paid as aforesaid, by any auctioneer, shall be rendered and paid to the collector aforesaid, within whose district such auctioneer shall exercise his said trade or business, or to his deputy duly appointed under his hand and seal, and such auctioneer shall make oath or affirmation according to the best of his knowledge and belief to the truth of every account which he shall render before the officer or person to whom such account shall be rendered, and who is hereby authorized to administer the said oath or affirmation, in default of which such account shall not be deemed to be duly rendered, according to the condition of the bond of such auctioneer; and to the end that such accounts may be accurately kept and rendered, it is hereby made the duty of every auctioneer to enter, from day to day, as often as any sale shall be made, in a book, or on a paper to be kept by him for that purpose, the amount and particulars of the respective sales by him made; which book or paper shall at all reasonable times, upon request made, be submitted for examination to the collector aforesaid, within whose district such auctioneer shall be, on pain of forfeiting, for every refusal to comply with such request, the sum of five hundred dollars.

SEC. 7. *And be it further enacted*, That if it shall appear to the satisfaction of the collector, within whose district he shall be, that an auctioneer hath acted agreeably to the condition of the bond which he shall have given, and to the directions of this act, during the time to which his said bond shall relate, the same having expired, then and in every such case, the said collector shall cause such bond to be delivered up; but in case no such account shall be delivered as herein before mentioned, or if it shall appear that any such account was not truly made, or that the party hath acted in any other respect, contrary to the true intent and meaning of his bond and of this act, it shall be the duty of such collector as aforesaid, to cause such bond to be prosecuted according to law; and in case of a verdict or judgment against the defendant, he shall afterwards, upon every sale by him of any goods, wares and merchandise at auction, be liable to all the penalties which may be incurred by this act, for acting as an auctioneer without license.

SEC. 8. *And be it further enacted*, That every auctioneer, out of the proceeds of the duties which he shall retain and pay as aforesaid, shall

be allowed a commission of one per centum upon the amount thereof, for his trouble in and about the same.

SEC. 9. *And be it further enacted*, That if any person shall wilfully swear or affirm falsely, touching any matter herein before required to be verified by oath or affirmation, he shall suffer the pains and penalties which by law are prescribed for wilful and corrupt perjury, and if an officer, shall forfeit his office and be incapable of afterwards holding any office under the United States.

SEC. 10. *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 forfeiture shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector, shall first discover, if other than a collector shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture shall have been incurred, and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

SEC. 11. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.

ed to auctioneers.

Penalty for false oaths under this act.

Collectors to collect the duties in their districts under this act.

And institute suits for penalties.

Continuance of this act to Feb. 17, 1816.

STATUTE I.

July 26, 1813.

CHAP. XXVII.—*An Act to authorize the raising a corps of sea fencibles.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is hereby authorized to raise for such term as he may think proper, not exceeding one year, as many companies of sea fencibles as he may deem necessary, not exceeding ten, who may be employed as well on land as on water, for the defence of the ports and harbours of the United States.

SEC. 2. *And be it further enacted*, That each of the said companies of sea fencibles shall consist of one captain, one first, one second, and one third lieutenant, one boatswain, six gunners, six quarter gunners, and ninety men.

SEC. 3. *And be it further enacted*, That the commissioned officers shall receive the same pay and rations as officers of the same grade in the army of the United States; that the boatswains, gunners, quarter gunners, and men shall receive the same pay and rations as warrant officers of the same grade and able seamen receive in the service of the United States.

SEC. 4. *And be it further enacted*, That the officers, warrant officers, boatswains, and men raised pursuant to this act, shall be entitled to the like compensation in case of disability incurred by wounds or otherwise in the service of the United States, as officers, warrant officers, and seamen in the present naval establishment, and shall be subject to the rules and articles which have been or may hereafter be established by law, for the government of the army of the United States.

Repealed by act of February 27, 1815, ch. 64. President may raise a certain number of sea fencibles.

Of whom to consist.

Compensations.

Compensations in case of disability.

Continuance
of this act du-
ring the war.

SEC. 5. *And be it further enacted*, That this act shall be and continue in force during the present war between the United States of America and their territories, and the United Kingdom of Great Britain and Ireland, and the dependencies thereof.

President may
appoint officers
in recess of the
Senate.

SEC. 6. *And be it further enacted*, That in the recess of the Senate, the President of the United States is hereby authorized to appoint all the officers proper to be appointed under this act, which appointments shall be submitted to the Senate at their next session for their advice and consent.

Appropriation.

SEC. 7. *And be it further enacted*, That the sum of two hundred thousand dollars be, and the same is hereby appropriated to carry this act into effect, to be paid out of any money in the Treasury not otherwise appropriated.

APPROVED, July 26, 1813.

STATUTE I.

July 26, 1813.

[Obsolete.]
Appropriation
not exceeding
\$9,500.

CHAP. XXIX.—*An Act making an appropriation for finishing the Senate Chamber and repairing the roof of the north wing of the Capitol.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a sum not exceeding nine thousand five hundred dollars be, and the same is hereby appropriated, to be applied under the direction of the President of the United States, to finishing the Senate Chamber, and repairing the roof of the north wing of the Capitol; which sum shall be paid out of any money in the Treasury not otherwise appropriated.

APPROVED, July 26, 1813.

STATUTE I.

July 26, 1813.

[Obsolete.]
Appropriation
not exceeding
\$14,000.

CHAP. XXX.—*An Act to provide for the accommodation of the household of the President of the United States.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is hereby authorized to cause to be sold, such part of the furniture and equipage belonging to his household, as may be decayed and out of repair, and that the sum of fourteen thousand dollars, together with the proceeds of such sales, be appropriated for the accommodation of the household of the President of the United States, to be laid out at his discretion and under his direction.

APPROVED, July 26, 1813.

STATUTE I.

July 27, 1813.

Congress to
meet on the first
Monday of De-
cember, 1813.

CHAP. XXXI.—*An Act fixing the time for the next meeting of Congress.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That after the adjournment of the present session, the next meeting of Congress shall be on the first Monday in December next.

APPROVED, July 27, 1813.

STATUTE I.

July 28, 1813.

Message of
the President of
July 12, 1813, to

CHAP. XXXIII. *An Act to authorize the transportation of certain documents free of postage.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the members of

Congress, the Secretary of the Senate, and Clerk of the House of Representatives be, and they are hereby respectively authorized to transmit, free of postage, the message of the President of the United States of the twelfth day of July, one thousand eight hundred and thirteen, and the documents accompanying the same, printed by order of the Senate and by order of the House of Representatives, and the report of the Committee of Foreign Relations on the same, printed by order of the House of Representatives, to any post office within the United States and the territories thereof to which they may direct, any law to the contrary notwithstanding.

APPROVED, July 28, 1813.

be transmitted
free of postage,
by members of
Congress, &c.

STATUTE I.

CHAP. XXXV.—*An Act laying a duty on imported salt; granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries. (a)*

July 29, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of January next, a duty of twenty cents per bushel shall be laid, imposed, and collected, upon all salt imported from any foreign

Duty upon salt.

(a) *Fisheries.* The acts of Congress relating to ships and vessels and persons employed in the fisheries, are: An act for registering and clearing vessels, regulating the coasting trade, and for other purposes, (obsolete,) September 1, 1789, chap. 11, sect. 22, 23, vol. i. 60, 61.

An act concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein, (expired,) February 16, 1792, chap. 6, vol. i. 229.

An act for enrolling and licensing ships or vessels to be employed in the coasting trade and fisheries, and for regulating the same, February 1793, chap. 8, vol. i. 305.

Acts respecting the bounty on the fisheries.

An act imposing duties on tonnage, July 20, 1789, (obsolete,) chap. 2, sect. 2—27.

An act to regulate the collection of the duties imposed by law on the tonnage of ships and vessels, and on goods, wares and merchandise, imported into the United States, (repealed,) July 31, 1789, chap. 5, sect. 33—46.

An act for raising a further sum of money for the protection of the frontiers and for other purposes therein mentioned, (obsolete,) May 2, 1792, chap. 27, sect. 6, 7, vol. i. 260.

An act laying an additional duty on salt imported into the United States, (repealed,) July 8, 1797, chap. 15, sect. 2, vol. i. 533.

An act to regulate the collection of duties on imports and tonnage, March 2, 1799, chap. 22, sect. 83, vol. i. 692.

An act repealing the acts laying duties on salt, and continuing in force for a further time, the first section of the act entitled "An act further to protect the commerce and seamen of the United States, against the Barbary powers," (expired,) March 3, 1807, chap. 30, sect. 2.

An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries, July 29, 1813, chap. 35.

An act to continue in force "An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries," Feb. 9, 1816, chap. 14.

An act concerning the navigation of the United States, March 1, 1817, chap. 31, sect. 3.

An act concerning the bounty or allowance to fishing vessels in certain cases, April 4, 1818, chap. 35.

An act in addition to, and alteration of, an act entitled "An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries," March 3, 1819, chap. 88.

Regulation of seamen engaged in the fisheries.

An act to continue in force "An act concerning certain fisheries in the United States, and for the regulation and government of fishermen employed therein," and for other purposes, April 12, 1800, chap. 22.

An act to authorize the licensing of vessels to be employed in the mackerel fishery, 24th May, 1823, chap. 119.

An act to authorize surveyors, under the direction of the Secretary of the Treasury, to enrol and license ships or vessels to be employed in the coasting trade or fisheries, Feb. 11, 1830, chap. 8.

An act concerning vessels employed in the whale fishery, March 3, 1831, chap. 149.

An act for the government of persons in certain fisheries, June 19, 1813, chap. 2.

The fifth and sixth sections of the act of July 29, 1813, and the act of March 3, 1819, relating to the bounty on all such vessels or boats employed on the Bank and other cod fisheries, as shall be employed at sea for the term of four months, include within their terms all vessels engaged in the cod fisheries, without limitation or specification as to the length of their fares, or the nature of their fisheries. The Schooner Harriet, Boynton and others, claimants, 1 Story's C. C. R. 251.

Where a vessel was enrolled and licensed for the fisheries, and without an oath having been taken by all the owners to the ownership as prescribed by the statutes of 1813 and 1819, and fraud or deceit

port or place into the United States. In calculating the said duty, every fifty-six pounds of salt shall be computed as equal to one bushel. And the said duty shall be collected in the same manner, and under the same regulations as other duties laid on the importation of foreign goods, wares, and merchandise, into the United States; *Provided*, That drawback shall in no case be allowed, and the term of credit for the payment of duties shall be nine months.

Proviso.

Bounty on
pickled fish.

Proviso.

Inspection
laws.

Oath of the
exporter.

SEC. 2. *And be it further enacted*, That on all pickled fish of the fisheries of the United States, exported therefrom subsequent to the last day of December, one thousand eight hundred and fourteen, there shall be allowed and paid a bounty of twenty cents per barrel, to be paid by the collector of the district from which the same shall be so exported, without any deduction or abatement; *Provided always*, That in order to entitle the exporter or exporters of such pickled fish to the benefit of such bounty or allowance, the said exporter or exporters shall make entry with the collector and naval officer of the district from whence the said pickled fish are intended to be exported; and shall specify in such entry the names of the master and vessel in which, and the place where such fish are intended to be exported, together with the particular quantity; and proof shall be made to the satisfaction of the collector of the district from which such pickled fish are intended to be exported, and of the naval officer thereof, if any, that the same are of the fisheries of the United States; and no entry shall be received as aforesaid, of any pickled fish which have not been inspected and marked pursuant to the inspection laws of the respective states where inspection laws are in force, in regard to any pickled fish, and the casks containing such fish shall be branded with the words "for bounty," with the name of the inspector or packer, the species and quality of the fish contained therein, and the name of the port of exportation; and the collector of such district shall, together with the naval officer, where there is one, grant an order or permit for an inspector to examine the pickled fish as expressed in such entry, and if they correspond therewith, and the said officer is fully satisfied that they are of the fisheries of the United States, to lade the same agreeably to such entry, on board the ship or vessel therein expressed; which lading shall be performed under the superintendence of the officer examining the same, who shall make returns of the quantity and quality of pickled fish so laden on board, in virtue of such order or permit, to the officer or officers granting the same. And the said exporter or exporters, when the lading is completed, and after returns thereof have

were charged in procuring the bounty allowed by law to such vessels; it was held that it must be satisfactorily proved by the United States, that the omission by the owners who did not take the oath was through fraud and deceit, and not through mistake, in order to render the vessel liable to forfeiture. *Ibid*.

Where a certificate made by the agent of the owner of the particular times of the sailing and returning of a vessel engaged in the cod fisheries was discovered to be incorrect and false after the payment of the bounties, it was held that if the incorrectness and falsity were by mistake, there was no forfeiture under the acts of 1813 and 1819, but if by fraud and deceit there was. *Ibid*.

By the act of February 18, 1793, no registered ship or vessel can, while she remains registered, engage in the whale fishery, but she must surrender her register, and be enrolled and licensed for the fisheries. *United States v. Rogers*, 3 Sumner, C. C. R. 342.

The forfeiture of a fishing vessel, under the act of July 29, 1813, for fraudulently obtaining the fishing bounty, does not attach on the improvident payment of the bounty to a vessel not entitled to it, but to the act of fraud and deceit in obtaining it. *The Boat Swallow*, Ware's D. C. R. 21.

If a vessel be in fact entitled to the bounty, and fraud and deceit are employed in obtaining it, she will be subject to forfeiture. *Ibid*.

The forfeiture provided by the act of July 29, 1813, for fraudulently obtaining the bounty allowed to fishing vessels, attaches only when there are fraud and deceit in obtaining it. *The Harriet*, Ware's D. C. R. 343.

If the certificate, stating the days which the vessel was employed, and certified by the oath of the owners, is proved to be false, it is *prima facie* evidence, but not conclusive of fraud and deceit. The owner is not precluded from showing that the errors of the certificate arose from an innocent mistake. *Ibid*.

If the errors in the certificate are proved to have arisen from mistake without fraud, the owner may, to avoid a forfeiture, show that the vessel was employed on other days than those named in the certificate. *Ibid*.

been made as above directed, shall make oath or affirmation, that the pickled fish expressed in such entry, and then actually laden on board the ship or vessel as therein expressed, are truly and bona fide of the fisheries of the United States, that they are truly intended to be exported as therein specified, and are not intended to be relanded within the limits of the United States; and shall also give bond in double the amount of the bounty or allowance to be received, with one or more sureties to the satisfaction of the collector of the port or place from which the said pickled fish are intended to be exported, conditioned that the same shall be landed and left at some foreign port or place without the limits aforesaid; which bonds shall be cancelled at the same periods and in like manner as is provided in respect to bonds given on the exportation of goods, wares, and merchandise, entitled to drawback of duties; *Provided always*, That the said bounty or allowance shall not be paid until at least six months after the exportation of such pickled fish, to be computed from the date of the bond, and until the exporter or exporters thereof shall produce to the collector with whom such outward entry is made, such certificates or other satisfactory proof of the landing of the same as aforesaid, as is made necessary for cancelling the bonds given on the exportation of goods entitled to drawback; *And provided also*, That the bounty or allowance as aforesaid, shall not be paid unless the same shall amount to ten dollars at least upon each entry.

SEC. 3. *And be it further enacted*, That no bounty, drawback, or allowance, shall be made under the authority of this act, unless it shall be proved to the satisfaction of the collector that the pickled fish for which the bounty, drawback, or allowance, shall be claimed, was wholly cured with foreign salt, and on which a duty shall have been secured or paid.

SEC. 4. *And be it further enacted*, That if any pickled fish shall be falsely or fraudulently entered with intent to obtain the bounty or allowance on their exportation as here provided, when the said fish are not entitled to the same, the said fish or the value thereof, to be recovered of the person making such false entry, shall be forfeited.

SEC. 5. *And be it further enacted*, That from and after the last day of December, one thousand eight hundred and fourteen, there shall be paid on the last day of December, annually, to the owner of every vessel or his agent, by the collector of the district where such vessel may belong, that shall be qualified agreeably to law for carrying on the bank and other cod fisheries, and that shall actually have been employed therein at sea for the term of four months, at the least, of the fishing season next preceding, which season is accounted to be from the last day of February to the last day of November in every year, for each and every ton of such vessel's burthen according to her admeasurement as licensed or enrolled, if of twenty tons and not exceeding thirty tons, two dollars and forty cents; and if above thirty tons four dollars; of which allowance aforesaid three-eighths parts shall accrue and belong to the owner of such fishing vessel, and the other five-eighths thereof shall be divided by him, his agent, or lawful representative, to and among the several fishermen, who shall have been employed in such vessel during the season aforesaid, or a part thereof, as the case may be, in such proportions as the fish they shall respectively have taken may bear to the whole quantity of fish taken on board such vessel during such season: *Provided*, That the allowance aforesaid on any one vessel for one season, shall not exceed two hundred and seventy-two dollars.

SEC. 6. *And be it further enacted*, That from and after the last day of December, one thousand eight hundred and fourteen, there shall also be paid on the last day of December annually, to the owner of every fishing boat or vessel of more than five tons and less than twenty tons, or

Act of March 2, 1799, ch. 22.

Bond to be given.

Bounty not to be paid until six months after exportation.

Proviso.

Allowance of bounty or drawback.

Penalties for falsely entering pickled fish to obtain the bounty.

Allowance to be made to owners, &c. &c. of fishing vessels.

Proviso.

Tonnage allowance to be made to owners of fishing vessels.

Allowance to be made only to vessels employed for four months at least. Quantity of fish to be landed to entitle to bounty.

Act of March 2, 1799, ch. 22.

Owners of fishing vessels to exhibit certain papers before receiving allowance authorized.

No vessels entitled to the authorized allowance but upon certain conditions.

Act of June 19, 1813, ch. 2.

Penalty for false oaths.

Act of September 24, 1789, ch. 20, sec. 18.

Continuance of this act to February 17, 1816.

to his agent or lawful representative, by the collector of the district where such boat or vessel may belong, the sum of one dollar and sixty cents upon every ton admeasurement of such boat or vessel, which allowance shall be accounted for as part of the proceeds of the fares of said boat or vessel, and shall accordingly be so divided among all persons interested therein: *Provided, however*, That this allowance shall be made only to such boats or vessels as shall have been actually employed at sea in the cod fishery for the term of four months at the least of the preceding season: *And provided also*, That such boat or vessel shall have landed in the course of said preceding season, a quantity of fish not less than twelve quintals for every ton of her admeasurement; the said quantity of fish to be ascertained when dried and cured fit for exportation, and according to the weight thereof as the same shall weigh at the time of delivery when actually sold, which account of the weight, with the original adjustment and settlement of the fare or fares among the owners and fishermen, together with a written account of the length, breadth, and depth of said boat or vessel, and the time she has actually been employed in the fishery in the preceding season, shall in all cases be produced and sworn or affirmed to before the said collector of the district, in order to entitle the owner, his agent, or lawful representative to receive the allowances aforesaid. And if at any time within one year after payment of such allowance it shall appear that any fraud or deceit has been practised in obtaining the same, the boat or vessel upon which such allowance shall have been paid, if found within the district aforesaid, shall be forfeited, otherwise the owner or owners having practised such fraud or deceit, shall forfeit and pay one hundred dollars, to be sued for, recovered, and distributed in the same manner as forfeitures and penalties are to be sued for, recovered, and distributed for any breach of the act, entitled "An act to regulate the collection of duties on imports and tonnage."

SEC. 7. *And be it further enacted*, That the owner or owners of every fishing vessel of twenty tons and upwards, his or their agent or lawful representative, shall, previous to receiving the allowance made by this act, produce to the collector who is authorized to pay the same, the original agreement or agreements which may have been made with the fishermen employed on board such vessel as is herein before required, and also a certificate, to be by him or them subscribed, therein mentioning the particular days on which such vessel sailed and returned on the several voyages or fares she may have made in the preceding fishing season, to the truth of which he or they shall swear or affirm before the collector aforesaid.

SEC. 8. *And be it further enacted*, That no ship or vessel of twenty tons or upwards, employed as aforesaid, shall be entitled to the allowance granted by this act, unless the skipper or master thereof shall, before he proceeds on any fishing voyage, make an agreement in writing or in print, with every fisherman employed therein according to the provisions of the act, entitled "An act for the government of persons in certain fisheries."

SEC. 9. *And be it further enacted*, That any person who shall make any false declaration in any oath or affirmation required by this act, being duly convicted thereof in any court of the United States having jurisdiction of such offence, shall be deemed guilty of wilful and corrupt perjury and shall be punished accordingly.

SEC. 10. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter and no longer.

APPROVED, July 29, 1813.

STATUTE I.

CHAP. XXXVI.—*An Act supplementary to the acts heretofore passed on the subject of an uniform rule of naturalization. (a)*

July 30, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That persons resident within the United States, or the territories thereof, on the eighteenth day of June, in the year one thousand eight hundred and twelve, who had before that day made a declaration according to law, of their intentions to become citizens of the United States, or who by the existing laws of the United States, were on that day entitled to become citizens, without making such declaration, may be admitted to become citizens thereof, notwithstanding they shall be alien enemies at the times and in the manner prescribed by the laws heretofore passed on that subject: *Provided,* That nothing herein contained shall be taken or construed to interfere with or prevent the apprehension and removal, agreeably to law, of any alien enemy at any time previous to the actual naturalization of such alien.

APPROVED, July 30, 1813.

Persons authorized to become citizens who were resident in the United States on the 18th June, 1812, and who had made a declaration of their intention to become citizens of the United States.

Proviso.

STATUTE I.

CHAP. XXXVII.—*An Act to lay and collect a direct tax within the United States. (b)*

August 2, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a direct tax of three millions of dollars shall be and is hereby laid upon the United States, and apportioned to the states respectively, in the manner following:

To the state of New Hampshire, ninety-six thousand seven hundred ninety-three dollars and thirty-seven cents.

To the state of Massachusetts, three hundred sixteen thousand two hundred seventy dollars and ninety-eight cents.

To the state of Rhode Island, thirty-four thousand seven hundred two dollars and eighteen cents.

To the state of Connecticut, one hundred eighteen thousand one hundred sixty-seven dollars and seventy-one cents.

To the state of Vermont, ninety-eight thousand three hundred forty-three dollars and seventy-one cents.

To the state of New York, four hundred thirty thousand one hundred forty-one dollars and sixty-two cents.

To the state of New Jersey, one hundred eight thousand eight hundred seventy-one dollars and eighty-three cents.

To the state of Pennsylvania, three hundred sixty-five thousand four hundred seventy-nine dollars and sixteen cents.

To the state of Delaware, thirty-two thousand forty-six dollars and twenty-five cents.

To the state of Maryland, one hundred fifty-one thousand six hundred twenty-three dollars and ninety-four cents.

To the state of Virginia, three hundred sixty-nine thousand eighteen dollars and forty-four cents.

To the state of Kentucky, one hundred sixty-eight thousand nine hundred twenty-eight dollars and seventy-six cents.

To the state of Ohio, one hundred four thousand one hundred fifty dollars and fourteen cents.

To the state of North Carolina, two hundred twenty thousand two hundred thirty-eight dollars and twenty-eight cents.

To the state of Tennessee, one hundred ten thousand eighty-six dollars and fifty-five cents.

Act of July 22, 1813, ch. 13.

Apportionment.
New Hampshire.

Massachusetts.

Rhode Island.

Connecticut.

Vermont.

New York.

New Jersey.

Pennsylvania.

Delaware.

Maryland.

Virginia.

Kentucky.

Ohio.

North Carolina.

Tennessee.

(a) Notes of the naturalization acts, vol. i. 103.

(b) See notes of acts relating to the assessment of lands for the direct taxes, and the acts for the collection of direct taxes, vol. i. 580.

South Carolina. To the state of South Carolina, one hundred fifty-one thousand nine hundred five dollars and forty-eight cents.

Georgia. To the state of Georgia, ninety-four thousand nine hundred thirty-six dollars and forty-nine cents.

Louisiana. And to the state of Louisiana, twenty-eight thousand two hundred ninety-five dollars and eleven cents.

County and district apportionment. SEC. 2. *And be it further enacted*, That the quotas or portions payable by the states respectively shall be laid and apportioned on the several counties and state districts of the said states, as defined with respect to the boundaries of the said counties and state districts by an act, entitled "An act for the assessment and collection of direct taxes and internal duties," in the manner following:

July 22, 1813,
ch. 14.

New Hampshire.

In the State of New Hampshire.—On the county of Rockingham, twenty-five thousand two hundred ninety-eight dollars and eighty-nine cents.

On the county of Strafford, seventeen thousand six hundred ninety-eight dollars and sixty-six cents.

On the county of Hillsborough, twenty thousand two hundred nineteen dollars and sixteen cents.

On the county of Cheshire, nineteen thousand three hundred eighteen dollars and three cents.

On the county of Grafton, eleven thousand nine hundred ten dollars and forty-three cents.

On the county of Coos, two thousand three hundred forty-eight dollars and twenty cents.

Massachusetts.

In the State of Massachusetts.—On the county of Washington, two thousand six hundred twenty-three dollars and fifty-nine cents.

On the county of Hancock, nine thousand one hundred ninety dollars and sixty-five cents.

On the county of Lincoln, thirteen thousand six hundred seventy-two dollars.

On the county of Kennebeck, nine thousand six hundred ninety-six dollars and fifty-two cents.

On the county of Sommerset, three thousand five hundred four dollars and sixty-three cents.

On the county of Oxford, five thousand five hundred fifty-nine dollars and sixty cents.

On the county of Cumberland, fifteen thousand seven hundred eighty-seven dollars and ninety-nine cents.

On the county of York, fourteen thousand one hundred seventy-five dollars and three cents.

On the county of Essex, forty-one thousand six hundred forty-three dollars and one cent.

On the county of Middlesex, twenty-six thousand four hundred thirty-three dollars and forty-five cents.

On the county of Suffolk, forty-three thousand six hundred seventy-six dollars and eighty-three cents.

On the county of Norfolk, fifteen thousand six hundred twenty-nine dollars and eighty-eight cents.

On the county of Plymouth, fourteen thousand four hundred seventy-eight dollars and sixty-seven cents.

On the county of Bristol, fourteen thousand four hundred sixty-nine dollars and sixteen cents.

On the county of Barnstable, six thousand five hundred fifty-three dollars.

On the county of Dukes, one thousand one hundred seventy-three dollars and thirty-three cents.

On the county of Nantucket, four thousand nine hundred twenty-four dollars and thirty-one cents.

On the county of Worcester, thirty thousand one hundred seventy-one dollars and seventy-one cents.

On the counties of Hampshire, Franklin, and Hampden, twenty-nine thousand six hundred thirty-four dollars and five cents.

And on the county of Berkshire, thirteen thousand two hundred seventy-three dollars and fifty-seven cents.

In the State of Vermont.—On the county of Windham, eleven thousand eight hundred sixty-seven dollars and eighty-five cents.

On the county of Windsor, fifteen thousand five hundred forty-two dollars and thirty-two cents.

On the county of Orange, eleven thousand seven hundred eighty-four dollars and five cents.

On the county of Caledonia, seven thousand six hundred forty-three dollars and eighty-four cents.

On the county of Orleans, two thousand one hundred twenty-eight dollars and ten cents.

On the county of Essex, one thousand one hundred ninety-seven dollars and ninety-six cents.

On the county of Bennington, eight thousand three hundred ninety dollars and twelve cents.

On the county of Rutland, fourteen thousand thirty-six dollars and eighty-nine cents.

On the county of Addison, ten thousand seventy-nine dollars and eleven cents.

On the county of Grand Isle, one thousand five hundred fifty-three dollars and thirty-seven cents.

On the county of Franklin, five thousand eight hundred ninety dollars and forty cents.

And on the county of Chittenden, eight thousand two hundred twenty-nine dollars and seventy cents.

In the State of Rhode Island.—On the county of Providence, fourteen thousand five hundred sixty dollars.

On the county of Newport, eight thousand fifty-six dollars.

On the county of Washington, five thousand three hundred ninety-four dollars.

On the county of Kent, four thousand two hundred ninety-five dollars.

On the county of Bristol, two thousand three hundred ninety-five dollars and eighteen cents.

In the State of Connecticut.—On the county of Litchfield, nineteen thousand sixty-five dollars seventy-two cents.

On the county of Fairfield, eighteen thousand eight hundred ten dollars and fifty-six cents.

On the county of New-Haven, sixteen thousand seven hundred twenty-three dollars and ten cents.

On the county of Hartford, nineteen thousand six hundred three dollars and two cents.

On the county of New London, thirteen thousand three hundred ninety-two dollars and four cents.

On the county of Middlesex, nine thousand sixty-four dollars and twenty cents.

On the county of Windham, fourteen thousand five hundred twenty-four dollars and thirty-eight cents.

And on the county of Tolland, six thousand nine hundred eighty-four dollars and sixty-nine cents.

In the State of New York.—On the county of Suffolk, nine thousand thirty dollars.

On Queens county, nine thousand two hundred fifty dollars.

On Kings county, six thousand nine hundred thirty dollars.

Apportionment as to counties.

Vermont.

Rhode Island.

Connecticut.

New York.

Apportion-
ment as to
counties.

On the city and county of New York, one hundred nine thousand two hundred thirty dollars.

On the county of West Chester, thirteen thousand one hundred twenty dollars.

On the county of Dutchess, twenty-four thousand one hundred forty dollars.

On the county of Orange, fifteen thousand dollars.

On the county of Rockland, two thousand six hundred eighty dollars.

On the county of Ulster, ten thousand six hundred seventy dollars.

On the county of Sullivan, two thousand four hundred fifty dollars.

On the county of Schoharie, five thousand six hundred ninety dollars.

On the county of Columbia, fourteen thousand six hundred dollars.

On the county of Rensselaer, fifteen thousand one hundred ninety dollars.

On the county of Washington, fifteen thousand six hundred fifty-one dollars and sixty-two cents

On the county of Saratoga, nine thousand eight hundred thirty dollars.

On the county of Essex, two thousand seven hundred dollars.

On the county of Clinton, two thousand two hundred eighty dollars.

On the county of Franklin, seven hundred seventy dollars.

On the county of Albany, nineteen thousand four hundred twenty dollars.

On the county of Schenectady, four thousand one hundred dollars.

On the county of Montgomery, sixteen thousand four hundred twenty dollars.

On the county of Herkimer, seven thousand ninety dollars.

On the county of Oneida, thirteen thousand three hundred dollars.

On the county of Lewis, one thousand nine hundred sixty dollars.

On the county of Jefferson, four thousand six hundred ten dollars.

On the county of St. Lawrence, three thousand dollars.

On the county of Otsego, eleven thousand six hundred ninety dollars.

On the county of Chenango, six thousand one hundred twenty dollars.

On the county of Madison, seven thousand four hundred thirty dollars.

On the county of Tioga, one thousand nine hundred thirty dollars.

On the county of Broome, one thousand nine hundred ninety dollars.

On the county of Steuben, one thousand seven hundred seventy dollars.

On the county of Onandago, seven thousand eight hundred sixty dollars.

On the county of Cortland, two thousand one hundred seventy dollars.

On the county of Cayuga, nine thousand two hundred ninety dollars.

On the county of Seneca, five thousand dollars.

On the county of Ontario, fourteen thousand two hundred seventy dollars.

On the county of Genessee, four thousand eighty dollars.

On the county of Niagara, three thousand one hundred ninety dollars.

On the county of Allegheny, four hundred seventy dollars.

On the county of Richmond, two thousand two hundred twenty dollars.

On the county of Greene, seven thousand eight hundred fifty dollars.

And on the county of Delaware, five thousand four hundred ninety dollars.

New Jersey.

In the State of New Jersey.—On the county of Bergen, seven thousand twenty-seven dollars and thirty cents.

On the county of Essex, nine thousand nine hundred nine dollars and eight cents.

On the county of Sommerset, seven thousand two hundred thirty-three dollars and twenty-eight cents.

On the county of Middlesex, nine thousand one hundred eighty-two dollars and fifty-two cents.

On the county of Sussex, eleven thousand twenty-two dollars and seventy-three cents.

Apportionment as to counties.

On the county of Morris, eight thousand eight hundred eighteen dollars and twenty-nine cents.

On the county of Hunterdon, twelve thousand two hundred fifty-one dollars and seventy-eight cents.

On the county of Burlington, eleven thousand nine hundred twenty-nine dollars and thirty-six cents.

On the county of Gloucester, eight thousand eight hundred twenty-three dollars and sixty-three cents.

On the county of Monmouth, ten thousand two hundred four dollars and twelve cents.

On the county of Cumberland, four thousand three hundred fifty-seven dollars and sixteen cents.

On the county of Salem, six thousand five hundred twenty-eight dollars and seventeen cents.

On the county of Cape May, one thousand five hundred eighty-four dollars and forty-one cents.

In the State of Pennsylvania.—On the city of Philadelphia, seventy-nine thousand five hundred dollars.

Pennsylvania.

On the county of Philadelphia, thirty-eight thousand two hundred thirty dollars.

On the county of Chester, eighteen thousand two hundred seventy dollars.

On the county of Delaware, seven thousand sixty dollars.

On the county of Montgomery, fifteen thousand three hundred dollars.

On the county of Bucks, sixteen thousand six hundred dollars.

On the county of Lancaster, thirty-seven thousand four hundred dollars.

On the county of York, eleven thousand five hundred forty dollars.

On the county of Adams, five thousand four hundred fifty dollars.

On the county of Northampton, eleven thousand one hundred forty dollars.

On the county of Wayne, two thousand six hundred forty dollars.

On the county of Berks, twenty-one thousand five hundred fifty dollars.

On the county of Dauphin, seventeen thousand six hundred fifty dollars.

On the county of Cumberland, ten thousand three hundred dollars.

On the county of Franklin, nine thousand dollars.

On the county of Northumberland, seven thousand five hundred eighty dollars.

On the county of Mifflin, three thousand five hundred dollars.

On the county of Huntingdon, three thousand seventy dollars.

On the county of Bedford, two thousand six hundred ten dollars.

On the county of Sommerset, two thousand dollars.

On the county of Cambria, four hundred dollars.

On the county of Fayette, four thousand five hundred dollars.

On the county of Greene, two thousand one hundred thirty dollars.

On the county of Washington, six thousand nine hundred twenty dollars.

On the county of Allegheny, five thousand two hundred ten dollars.

On the county of Armstrong, one thousand two hundred fifty dollars.

On the county of Westmoreland, five thousand four hundred forty dollars.

On the counties of Indiana and Jefferson, one thousand three hundred twenty dollars.

On the county of Centre, three thousand one hundred fifty dollars.

On the counties of Clearfield, Potter and M'Kean, three hundred dollars.

On the county of Luzerne, having the same limits as before the for-

Apportionment as to counties.

mation of the counties of Susquehannah and Bradford, two thousand seven hundred twenty dollars.

On the county of Lycoming, having the same limits as before the formation of the county of Bradford, two thousand five hundred dollars.

On the county of Tioga, three hundred eighty-nine dollars and sixteen cents.

On the county of Mercer, one thousand seven hundred ten dollars.

On the county of Butler, one thousand five hundred dollars.

On the county of Beaver, two thousand five hundred ten dollars.

On the county of Crawford, one thousand two hundred sixty dollars.

On the counties of Venango and Warren, eight hundred dollars.

On the county of Erie, seven hundred eighty dollars.

Delaware.

In the State of Delaware.—On the county of New Castle, twelve thousand two hundred eight dollars and eight cents.

On the county of Kent, ten thousand six hundred eighty-two dollars and seven cents.

And on the county of Sussex, nine thousand one hundred fifty-six dollars and six cents.

Maryland.

In the State of Maryland.—On the county of Sommerset, five thousand five hundred forty dollars.

On the county of Worcester, four thousand nine hundred ten dollars.

On the county of Dorchester, five thousand five hundred ten dollars.

On the county of Talbot, four thousand one hundred forty dollars.

On the county of Queen Anne, five thousand six hundred thirty dollars.

On the county of Caroline, two thousand two hundred fifty dollars.

On the county of Kent, four thousand two hundred thirteen dollars and ninety-four cents.

On the county of Cecil, five thousand nine hundred fifty dollars.

On the county of Hartford, five thousand three hundred fifty dollars.

On the city and county of Baltimore, forty-eight thousand six hundred seventy dollars.

On the county of Anne Arundle, nine thousand eight hundred ten dollars.

On the county of Prince George, seven thousand six hundred ninety dollars.

On the county of Calvert, two thousand four hundred ten dollars.

On the county of St. Mary, three thousand nine hundred fifty dollars.

On the county of Charles, six thousand seven hundred forty dollars.

On the county of Montgomery, five thousand one hundred ten dollars.

On the county of Frederick, fourteen thousand one hundred seventy dollars.

On the county of Washington, seven thousand three hundred seventy dollars.

And on the county of Allegheny, two thousand two hundred ten dollars.

Virginia.

In the State of Virginia.—On the county of Lee, three hundred forty-seven dollars and fifty cents.

On the county of Washington, one thousand eight hundred ninety-four dollars and fifty cents.

On the county of Grayson, two hundred thirty-three dollars and fifty cents.

On the county of Russell, one thousand three hundred thirty-six dollars.

On the county of Wythe, one thousand five hundred thirty-eight dollars and fifty cents.

On the county of Tazewell, one thousand two hundred sixty-seven dollars.

On the county of Botetourt, three thousand one hundred fourteen dollars and fifty cents.

Apportion-
ment as to
counties.

On the county of Montgomery, one thousand three hundred twelve dollars and fifty cents.

On the county of Giles, five hundred forty dollars and fifty cents.

On the county of Monroe, one thousand thirty dollars and fifty cents.

On the county of Green Briar, one thousand six hundred fifty dollars and forty-four cents.

On the county of Kenhawa, two thousand one hundred sixty-seven dollars and fifty cents.

On the county of Cabell, one thousand five hundred forty-six dollars and fifty cents.

On the county of Mason, one thousand one hundred thirty dollars and fifty cents.

On the county of Randolph, five thousand four hundred sixty-five dollars and fifty cents.

On the county of Harrison, two thousand six hundred seventy-two dollars and fifty cents.

On the county of Wood, one thousand three hundred thirty-eight dollars and fifty cents.

On the county of Monongalia, two thousand nine hundred ninety-two dollars and fifty cents.

On the county of Ohio, one thousand nine hundred seven dollars and fifty cents.

On the county of Brooke, one thousand one hundred ninety-five dollars and fifty cents.

On the county of Bath, two thousand three hundred five dollars and fifty cents.

On the county of Pendleton, one thousand four hundred twenty-eight dollars and fifty cents.

On the county of Hardy, two thousand one hundred twenty-six dollars and fifty cents.

On the county of Hampshire, three thousand seven hundred ninety-five dollars and fifty cents.

On the county of Rockbridge, three thousand three hundred ninety-one dollars and fifty cents.

On the county of Augusta, six thousand seven hundred thirty-nine dollars and fifty cents.

On the county of Rockingham, six thousand one hundred sixty-two dollars and fifty cents.

On the county of Shenandoah, five thousand nine hundred seventy-eight dollars and fifty cents.

On the county of Frederick, eleven thousand eight hundred seventy-six dollars and fifty cents.

On the county of Berkley and on the county of Jefferson, thirteen thousand twenty-two dollars and fifty cents.

On the county of Bedford, five thousand two hundred thirty-three dollars and fifty cents.

On the county of Patrick, seven hundred seventy dollars and fifty cents.

On the county of Henry, one thousand three hundred four dollars and fifty cents.

On the county of Franklin, two thousand four dollars and fifty cents.

On the county of Campbell, three thousand eight hundred fifty-two dollars and fifty cents.

On the county of Charlotte, four thousand ninety dollars and fifty cents.

On the county of Pittsylvania, four thousand three hundred sixty-three dollars and fifty cents.

On the county of Halifax, six thousand seven hundred eighty-six dollars and fifty cents.

Apportion-
ment as to
counties.

On the county of Mecklenberg, six thousand eight hundred sixty-six dollars and fifty cents.

On the county of Lunenburg, three thousand eight hundred twenty-one dollars and fifty cents.

On the county of Brunswick, four thousand eight hundred seventy-nine dollars and fifty cents.

On the county of Nottoway, four thousand three hundred twenty-two dollars and fifty cents.

On the county of Prince Edward, four thousand four hundred fourteen dollars and fifty cents.

On the county of Buckingham, five thousand seven hundred forty-one dollars and fifty cents.

On the county of Cumberland, four thousand seven hundred fifteen dollars and fifty cents.

On the county of Amelia, five thousand two dollars and fifty cents.

On the county of Powhatan, three thousand eight hundred ninety-nine dollars and fifty cents.

On the county of Chesterfield, six thousand four hundred forty dollars and fifty cents.

On the county of Dinwiddie and town of Petersburg, eight thousand one hundred ninety-two dollars and fifty cents.

On the county of Prince George, two thousand nine hundred eighty-eight dollars and fifty cents.

On the county of Greenville, two thousand six hundred thirty-five dollars and fifty cents.

On the county of Sussex, three thousand nine hundred forty-five dollars and fifty cents.

On the county of Southampton, four thousand six hundred fifty-six dollars and fifty cents.

On the county of Surry, two thousand two hundred forty-four dollars and fifty cents.

On the county of Isle of Wight, two thousand six hundred eighty-eight dollars and fifty cents.

On the county of Nansemond, three thousand two hundred three dollars and fifty cents.

On the county and borough of Norfolk, nine thousand eight hundred fifty-seven dollars and fifty cents.

On the county of Princess Anne, two thousand four hundred seventeen dollars and fifty cents.

On the county of Elizabeth City, eight hundred thirty-nine dollars and fifty cents.

On the county of Warwick, eight hundred fifty-five dollars and fifty cents.

On the county of York, one thousand three hundred seventy-three dollars and fifty cents.

On the county of James City, one thousand five hundred twenty-five dollars and fifty cents.

On the county of New Kent, two thousand six hundred eighty-seven dollars and fifty cents.

On the county of Charles City, two thousand one hundred fifty-four dollars and fifty cents.

On the county of Henrico, eight thousand fifty dollars and fifty cents.

On the county of Goochland, four thousand five hundred fifty-five dollars and fifty cents.

On the county of Hanover, six thousand forty-nine dollars and fifty cents.

On the county of Amherst and on the county of Nelson, nine thousand five hundred thirteen dollars.

On the county of Albemarle, nine thousand four hundred ninety-seven dollars and fifty cents.

On the county of Fluvannah, two thousand one hundred thirty-one dollars and fifty cents.

Apportionment as to counties.

On the county of Orange, five thousand two hundred six dollars and fifty cents.

On the county of Madison, four thousand two hundred forty-seven dollars and fifty cents.

On the county of Culpepper, eight thousand six hundred ninety-two dollars and fifty cents.

On the county of Fauquier, eight thousand nine hundred forty dollars and fifty cents.

On the county of Prince William, five thousand two hundred fifty-one dollars and fifty cents.

On the county of Stafford, three thousand five hundred seventy-nine dollars and fifty cents.

On the county of Loudon, eight thousand one hundred thirty dollars and fifty cents.

On the county of Fairfax, six thousand three hundred fifty-four dollars and fifty cents.

On the county of Spottsylvania, six thousand two hundred sixty-two dollars and fifty cents.

On the county of Louisa, four thousand four hundred twenty-five dollars and fifty cents.

On the county of Caroline, seven thousand one hundred four dollars and fifty cents.

On the county of King George, two thousand seven hundred thirty-six dollars and fifty cents.

On the county of Westmoreland, three thousand five hundred fourteen dollars and fifty cents.

On the county of Richmond, two thousand six hundred twenty-four dollars and fifty cents.

On the county of Northumberland, three thousand sixteen dollars and fifty cents.

On the county of Lancaster, one thousand nine hundred fifty-four dollars and fifty cents.

On the county of King William, three thousand four hundred fifty-four dollars and fifty cents.

On the county of King and Queen, two thousand eight hundred sixty dollars and fifty cents.

On the county of Essex, three thousand three hundred thirty-six dollars and fifty cents.

On the county of Middlesex, one thousand nine hundred forty-one dollars and fifty cents.

On the county of Gloucester, three thousand three hundred ninety-seven dollars and fifty cents.

On the county of Matthews, one thousand six hundred eleven dollars and fifty cents.

On the county of Accomac, five thousand one hundred thirty-nine dollars and fifty cents.

And on the county of Northampton, three thousand one hundred seven dollars and fifty cents.

In the State of North Carolina.—On the county of Currituck, two thousand two hundred four dollars and eighty-six cents. North Carolina.

On the county of Camden, two thousand four hundred sixty-two dollars and ninety-five cents.

On the county of Pasquotank, three thousand four hundred ninety-three dollars and ninety-six cents.

On the county of Perquimans, two thousand one hundred seventy dollars and eighty-five cents.

Apportion-
ment as to
counties.

On the county of Gates, two thousand one hundred thirty-four dollars and twenty cents.

On the county of Chowan, two thousand six hundred forty-two dollars and seventy cents.

On the county of Hartford, two thousand nine hundred fifty-six dollars and thirteen cents.

On the county of Bertie, five thousand two hundred sixty-seven dollars and twenty-seven cents.

On the county of Martin, two thousand three hundred thirty-five dollars and twelve cents.

On the county of Northampton, six thousand seven hundred sixty dollars and eighty-eight cents.

On the county of Halifax, seven thousand seven hundred twenty dollars and ninety-seven cents.

On the county of Washington, one thousand eight hundred fifty dollars.

On the county of Tyrrel, one thousand three hundred ninety-one dollars and forty-eight cents.

On the county of Hyde, two thousand three hundred eighty-six dollars and sixty-five cents.

On the county of Pitt three thousand four hundred ninety-six dollars and forty-two cents.

On the county of Edgecombe, six thousand sixty-six dollars and eighty-nine cents.

On the county of Beaufort, two thousand eight hundred twenty-four dollars and sixty-five cents.

On the county of Green, one thousand six hundred forty-five dollars and ninety-four cents.

On the county of Craven, five thousand five hundred fifty-seven dollars, and sixty-five cents.

On the county of Carteret, one thousand three hundred seventy-three dollars and twelve cents.

On the county of Jones, two thousand two hundred thirty-three dollars seventy-nine cents.

On the county of Lenoir, two thousand one hundred seventy-eight dollars and ninety cents.

On the county of Johnson, three thousand two hundred sixty-three dollars and fifteen cents.

On the county of Wayne, three thousand thirty-four dollars and thirty-five cents.

On the county of Warren, five thousand five hundred twenty-five dollars and thirty-three cents.

On the county of Franklin, four thousand five hundred seventy-six dollars and ninety-five cents.

On the county of Nash, two thousand nine hundred eighty-eight dollars and thirty-three cents.

On the county of Granville, six thousand four hundred forty-four dollars and thirty-nine cents.

On the county of Onslow, two thousand two hundred thirty-four dollars and eleven cents.

On the county of New Hanover, six thousand six hundred ninety dollars and eleven cents.

On the county of Duplin, three thousand two hundred thirty-seven dollars and seventy-one cents.

On the county of Sampson, two thousand nine hundred fifty-one dollars and thirty-nine cents.

On the county of Brunswick, one thousand nine hundred eighty-three dollars and sixty-eight cents.

Apportion-
ment as to coun-
ties.

On the county of Bladen, two thousand seven hundred two dollars and eighty-three cents.

On the county of Columbus, one thousand two hundred thirty-five dollars and fifteen cents.

On the county of Cumberland, five thousand six hundred thirty-eight dollars and eighty-four cents.

On the county of Robeson, three thousand three hundred twenty-three dollars and fourteen cents.

On the county of Montgomery, two thousand eight hundred seventy-five dollars and three cents.

On the county of Richmond, two thousand three hundred eighty-three dollars and thirty-nine cents.

On the county of Anson, two thousand seven hundred ninety-two dollars and twenty-seven cents.

On the county of Moore, two thousand three hundred ninety-seven dollars and ninety-two cents.

On the county of Orange, seven thousand three hundred sixty-six dollars and fifty cents.

On the county of Wake, six thousand four hundred forty-three dollars and fifty-four cents.

On the county of Person, two thousand eight hundred fifty-one dollars and fifty-seven cents.

On the county of Rockingham, three thousand nine hundred sixty-two dollars and forty-seven cents.

On the county of Caswell, four thousand sixty-seven dollars and ninety-nine cents.

On the county of Guilford, four thousand four hundred ninety-one dollars and sixty-six cents.

On the county of Stokes, three thousand eight hundred forty-two dollars and thirty-eight cents.

On the county of Rowan, eight thousand eight hundred seventy-two dollars and thirteen cents.

On the county of Randolph, two thousand seven hundred sixty-four dollars and ninety-five cents.

On the county of Chatham, four thousand three hundred thirty-seven dollars and eighty-three cents.

On the county of Lincoln, five thousand six hundred fifty-two dollars and sixty-five cents.

On the county of Mecklenburg, five thousand four hundred sixty-three dollars and sixty-three cents.

On the county of Cabarrus, two thousand six hundred forty-five dollars and seventy cents.

On the county of Buncombe, two thousand eight hundred sixty dollars and forty-eight cents.

On the county of Haywood, eight hundred six dollars and eighteen cents.

On the county of Burke, two thousand seven hundred sixty-four dollars and ninety-two cents.

On the county of Rutherford, three thousand nine hundred seventeen dollars and fifty-three cents.

On the county of Surry, three thousand three hundred ninety-seven dollars and eighty-one cents.

On the county of Wilkes, one thousand eight hundred seven dollars and twenty-eight cents.

On the county of Ashe, seven hundred twenty-four dollars and thirty-four cents.

And on the county of Iredell, three thousand eight hundred twelve dollars and sixty-one cents.

Apportion-
ment as to
counties.
Ohio.

In the State of Ohio.—On the county of Ross, three thousand eight hundred seventeen dollars and forty-nine cents.

On the county of Highland, eight hundred seventy-five dollars and twenty-one cents.

On the county of Clinton, four hundred ninety-one dollars and thirty-one cents.

On the county of Madison, four hundred one dollars and thirty-seven cents.

On the county of Champaign, eight hundred twelve dollars and sixty-one cents.

On the county of Green, one thousand five hundred seventeen dollars and fourteen cents.

On the county of Delaware, six hundred ninety one dollars and seventy-two cents.

On the county of Franklin, one thousand five hundred seventy-three dollars and ninety cents.

On the county of Tuscarawas, four hundred five dollars and eighty-eight cents.

On the county of Knox, four hundred dollars and thirty-two cents.

On the counties of Columbiana and Stark, two thousand six hundred eighty-seven dollars and forty-two cents.

On the county of Jefferson, one thousand nine hundred eighty-eight dollars and forty-two cents.

On the county of Warren, two thousand ninety-nine dollars and fourteen cents.

On the county of Scioto, four hundred twelve dollars and twenty-seven cents.

On the county of Licking, seven hundred eighty-nine dollars and thirteen cents.

On the county of Guernsey, two hundred thirty-seven dollars and forty-four cents.

On the county of Montgomery, one thousand five hundred fifty-six dollars and one cent.

On the county of Washington, one thousand seven hundred forty-two dollars and nine cents.

On the county of Muskingum, one thousand five hundred forty-seven dollars and forty-eight cents.

On the county of Pickaway, one thousand two hundred two dollars and eighty-five cents.

On the county of Belmont, one thousand one hundred seventy-one dollars and forty-one cents.

On the county of Adams, one thousand four hundred thirty-three dollars and forty-one cents.

On the county of Clermont, one thousand six hundred ninety-seven dollars and eighty-eight cents.

On the county of Hamilton, two thousand eight hundred seventy-five dollars and seventy-nine cents.

On the county of Miami, four hundred twenty-one dollars and ten cents.

On the county of Preble, three hundred twenty-six dollars and fifty-two cents.

On the county of Butler, one thousand three hundred fifty-seven dollars and twelve cents.

On the county of Athens, two hundred seventy-two dollars and three cents.

On the county of Gallia, five hundred two dollars and fifty-seven cents.

On the county of Portage, one thousand four hundred sixty-four dollars and sixty-five cents.

On the county of Geauga, eight hundred fifty-two dollars and twenty-one cents.

On the county of Cayahoga, five hundred eighteen dollars and fifty-four cents.

On the county of Trumbull, including Ashtabulla, two thousand two hundred seventy dollars and four cents.

On the county of Fairfield, one thousand nine hundred twenty-four dollars and sixty-one cents.

And on the county of Fayette, two hundred eighty-three dollars and fifteen cents.

Which several quotas on the counties of the state of Ohio, are exclusively of the taxes on lands lying in the said counties respectively, and owned by persons not residing in the state.

And on lands owned by persons not residing in the state, sixty-one thousand five hundred twenty-nine dollars and ninety-one cents.

In the State of Kentucky.—On the county of Clarke, four thousand eight hundred sixteen dollars and eighty-three cents.

Kentucky.

On the county of Estill, three hundred fifty-four dollars and twelve cents.

On the county of Montgomery, two thousand six hundred fifty-eight dollars and ninety-five cents.

On the county of Bath, one thousand two hundred twelve dollars and ninety-two cents.

On the county of Fleming, two thousand four hundred forty-eight dollars and eighty-nine cents.

On the county of Greenup, eight hundred seventy-four dollars and ninety-six cents.

On the county of Floyd, six hundred sixty-five dollars and sixty cents.

On the county of Fayette, fourteen thousand five hundred eighty-five dollars and twenty-eight cents.

On the county of Jessamine, three thousand three hundred five dollars and ninety-seven cents.

On the county of Woodford, four thousand seven hundred seven dollars and thirty cents.

On the county of Scott, four thousand four hundred forty-nine dollars and thirty-seven cents.

On the county of Harrison, two thousand nine hundred forty-three dollars and ten cents.

On the county of Pendleton, seven hundred twenty-one dollars and sixty cents.

On the county of Campbell, one thousand three hundred fifty-nine dollars and forty-four cents.

On the county of Boone, one thousand eighty-nine dollars and thirty-one cents.

On the county of Gallatin, one thousand one hundred forty-six dollars and three cents.

On the county of Franklin, four thousand six hundred ninety-one dollars and sixteen cents.

On the county of Bourbon, seven thousand one hundred seventy-four dollars and twenty-six cents.

On the county of Nicholas, one thousand three hundred twenty-five dollars and seventy cents.

On the county of Mason, five thousand three hundred eleven dollars and nine cents.

On the county of Bracken, one thousand two hundred thirty-five dollars and three cents.

On the county of Lewis, six hundred fifty-seven dollars and sixty-four cents.

Apportion-
ment as to
counties.

On the county of Livingston, one thousand three hundred sixty-one dollars and eighty-nine cents.

On the county of Caldwell, one thousand three hundred ninety-seven dollars and fifty-eight cents.

On the county of Christian, three thousand four hundred seventy-six dollars and one cent.

On the county of Breckenridge, nine hundred seventy-two dollars and eleven cents.

On the county of Ohio, one thousand two hundred sixty-three dollars and twenty-five cents.

On the county of Grayson, five hundred twenty dollars.

On the county of Muhlenberg, one thousand two hundred thirty-six dollars and sixty cents.

On the county of Henderson, one thousand three hundred two dollars and ninety-six cents.

On the county of Hopkins, nine hundred sixteen dollars and ninety cents.

On the county of Union, seven hundred six dollars and ninety-one cents.

On the county of Barren, three thousand three hundred forty-four dollars and twelve cents.

On the county of Warren, three thousand one hundred one dollars and nine cents.

On the county of Logan, four thousand two hundred twelve dollars and ninety-one cents.

On the county of Butler, five hundred ninety-two dollars and thirty-three cents.

On the county of Cumberland, one thousand seven hundred two dollars and six cents.

On the county of Mercer, five thousand eight hundred eighty-five dollars and fifty-four cents.

On the county of Garrard, three thousand four hundred twenty-three dollars and thirty cents.

On the county of Madison, four thousand nine hundred thirty-three dollars and fifty-six cents.

On the county of Clay, five hundred twenty-two dollars and thirty-seven cents.

On the county of Bullitt, one thousand nineteen dollars and forty-three cents.

On the county of Jefferson, eight thousand six hundred thirty-five dollars and eighty-eight cents.

On the county of Henry, two thousand three dollars and seventy-one cents.

On the county of Shelby, five thousand four hundred thirty-one dollars and ten cents.

On the county of Lincoln, three thousand eight hundred fifty-two dollars and sixty-eight cents.

On the county of Rockcastle, five hundred sixty dollars and fifty-five cents.

On the county of Knox, one thousand three hundred eighteen dollars and twenty-two cents.

On the county of Pulaski, one thousand two hundred sixty-two dollars and eighty-two cents.

On the county of Wayne, one thousand three hundred forty-three dollars and six cents.

On the county of Adair, one thousand eight hundred eight dollars and sixty-eight cents.

On the county of Casey, seven hundred one dollars and twenty cents.

On the county of Hardin, two thousand three hundred eighty-three dollars and fifty-six cents.

On the county of Nelson, five thousand one hundred four dollars and ninety-eight cents.

On the county of Washington, three thousand eight hundred fifty-eight dollars and forty cents.

And on the county of Greene, two thousand five hundred forty-four dollars and ninety-four cents.

Which several quotas on the counties of the State of Kentucky are exclusively of the taxes on lands lying in the said counties respectively, and owned by persons not residing within the state.

And on lands owned by persons not residing in the state, eighteen thousand four hundred ninety-three dollars and fifty-one cents.

The assessment on and distribution among the said lands of which sum, shall be made, any provision in any law to the contrary notwithstanding, by the assessor of that district in the said state, which includes the town of Frankfort, from the list of said lands, as entered for payment of taxes with the auditor of public accounts of the State of Kentucky, in the year one thousand eight hundred and eleven, and from such other information as he may be able to obtain; and on failure to pay the said tax in the manner provided by the laws of the United States, the sale of the said lands being previously advertised according to the said laws, shall be made by the collector of that district, which includes the said town, at the capital therein.

In the State of South Carolina.—On the district of Charleston, forty-seven thousand five hundred and eighty dollars. South Carolina.

On the district of Colleton, twelve thousand nine hundred eighty-nine dollars and twenty-seven cents.

On the district of Beaufort, fifteen thousand four hundred twenty dollars and seventy-three cents.

On the district of Barnwell, two thousand seven hundred and fifty dollars.

On the district of Orangeburgh, four thousand six hundred and fifty dollars.

On the district of Lexington, two thousand and fifty dollars.

On the district of Richland, three thousand seven hundred dollars.

On the district of Edgefield, five thousand five hundred and seventy dollars.

On the district of Abbeville, four thousand nine hundred dollars.

On the district of Pendleton, two thousand one hundred and seventy dollars.

On the district of Greenville, one thousand four hundred five dollars and forty-eight cents.

On the district of Spartanburg, two thousand two hundred and seventy dollars.

On the district of Union, one thousand seven hundred and fifty dollars.

On the district of York, one thousand five hundred and sixty dollars.

On the district of Chester, one thousand eight hundred and seventy dollars.

On the district of Laurens, two thousand two hundred and fifty dollars.

On the district of Newberry, two thousand two hundred and eighty dollars.

On the district of Fairfield, two thousand eight hundred dollars.

On the district of Lancaster, nine hundred and eighty dollars.

On the district of Kershaw, three thousand eight hundred and fifty dollars.

On the district of Sumter, six thousand and thirty dollars.

On the district of Chesterfield, one thousand nine hundred and seventy dollars.

On the district of Darlington, two thousand one hundred and thirty dollars.

Apportion-
ment as to
counties.

Apportion-
ment as to
counties.

On the district of Georgetown, eleven thousand two hundred and eighty dollars.

On the district of Horry, one thousand and sixty dollars.

On the district of Marion, three thousand and ten dollars.

On the district of Williamsburg, two thousand three hundred dollars.

And on the district of Marlborough, one thousand three hundred and thirty dollars.

Tennessee.

In the State of Tennessee.—On the county of Washington, two thousand four hundred ninety-two dollars.

On the county of Sullivan, two thousand two hundred five dollars.

On the county of Greene, three thousand one hundred twenty-seven dollars.

On the county of Hawkins, two thousand four hundred sixty-one dollars.

On the county of Carter, one thousand three hundred forty-nine dollars.

On the county of Cooke, one thousand six hundred fifty-nine dollars.

On the county of Knox, three thousand two hundred[dollars] seventy-five cents.

On the county of Jefferson, two thousand three hundred fifty-three dollars and seventeen cents.

On the county of Sevier, one thousand four hundred eighty dollars.

On the county of Blount, two thousand eight hundred forty-six dollars.

On the county of Grainger, two thousand and sixty dollars.

On the county of Claiborne, one thousand five hundred and forty-five dollars.

On the county of Anderson, one thousand two hundred seventy-five dollars.

On the county of Campbell, eight hundred fifty-nine dollars.

On the county of Roan, one thousand seven hundred ninety-seven dollars.

On the county of Bledsoe, one thousand and forty-nine dollars.

On the county of Rhea, eight hundred and six dollars.

On the county of Smith, five thousand six hundred twenty-six dollars.

On the county of Jackson, two thousand six hundred nine dollars.

On the county of Overton, two thousand seven hundred twenty-five dollars.

On the county of White, one thousand nine hundred forty-four dollars.

On the county of Warren, two thousand seven hundred sixty-five dollars.

On the county of Franklin, two thousand seven hundred sixty-seven dollars.

On the county of Bedford, three thousand nine hundred eighty-one dollars.

On the county of Lincoln, two thousand nine hundred forty-eight dollars.

On the county of Sumner, six thousand six hundred sixty dollars.

On the county of Davidson, seven thousand five hundred thirty-nine dollars.

On the county of Williamson, six thousand three hundred fifty-three dollars.

On the county of Rutherford, four thousand nine hundred fifty-eight dollars.

On the county of Wilson, five thousand seven hundred seventy-three dollars.

On the county of Maury, five thousand and three dollars.

On the county of Giles, two thousand one hundred ninety-six dollars.

On the county of Hickman, one thousand two hundred forty-seven dollars.

On the county of Humphries, seven hundred and thirty dollars.

On the county of Stewart, two thousand fifty-eight dollars and thirty-eight cents.

Apportionment as to counties.

On the county of Dixon, two thousand one hundred eighty-one dollars.

On the county of Montgomery, three thousand eight hundred seventy-four dollars.

And on the county of Robertson, three thousand five hundred eleven dollars.

In the State of Georgia.—On the county of Chatham, nineteen thousand three hundred fifteen dollars and thirty-five cents.

Georgia.

On the county of Bryan, nine hundred fifty-one dollars and seventy-five cents.

On the county of Liberty, three thousand fifty-eight dollars and fourteen cents.

On the county of M'Intosh, one thousand six hundred seventy-eight dollars and forty-eight cents.

On the county of Glynn, one thousand seven hundred eighty-four dollars and twenty-three cents.

On the county of Camden, one thousand six hundred sixty-seven dollars and forty-one cents.

On the county of Wayne, two hundred fifty-two dollars and eight cents.

On the county of Effingham, eight hundred forty-six dollars.

On the county of Bullock, six hundred forty-one dollars and eighty-eight cents.

On the county of Tatnall, four hundred seventy dollars and ninety-six cents.

On the county of Scriven, one thousand three hundred fifty dollars and sixteen cents.

On the county of Burke, three thousand six hundred one dollars and sixty-seven cents.

On the county of Richmond, six thousand eight hundred four dollars and eighty-nine cents.

On the county of Jefferson, two thousand one hundred eighty-eight dollars and seventy-eight cents.

On the county of Washington, two thousand five hundred sixty-five dollars and five cents.

On the county of Montgomery, six hundred seventy dollars and sixteen cents.

On the county of Columbia, three thousand seven hundred sixty-six dollars and forty-two cents.

On the county of Warren, two thousand three hundred thirty-five dollars and eleven cents.

On the county of Hancock, four thousand nineteen dollars and seventy-three cents.

On the county of Green, three thousand seven hundred twelve dollars and thirty-two cents.

On the county of Lincoln, one thousand four hundred seventy-three dollars and twelve cents.

On the county of Wilkes, four thousand six hundred eighty-two dollars and fifty-one cents.

On the county of Elbert, three thousand two hundred ninety-five dollars and forty-seven cents.

On the county of Franklin, one thousand six hundred forty-seven dollars and seventy-two cents.

On the county of Ogelthorp, three thousand seven hundred eight dollars and sixty-three cents.

On the county of Jackson, one thousand nine hundred sixty-seven dollars and forty-four cents.

On the county of Clark, two thousand twenty-four dollars and one cent.

Apportion-
ment as to
counties.

On the county of Morgan, two thousand twenty-one dollars and fifty-five cents.

On the county of Laurens, four hundred seventy-five dollars and eighty-eight cents.

On the county of Pulaski, six hundred and sixty-four dollars.

On the county of Wilkinson, including the county of Telfair, five hundred sixty-nine dollars and thirty-three cents.

On the county of Twiggs, eight hundred eighty-six dollars and fifty-eight cents.

On the county of Baldwin, three thousand ten dollars and nineteen cents.

On the county of Jones, one thousand five hundred seventy dollars and twenty-seven cents.

On the county of Putnam, two thousand seven hundred fifty dollars and seventy-three cents.

And on the county of Randolph, now called Jasper, two thousand five hundred eight dollars and forty-nine cents.

Louisiana.

In the State of Louisiana.—On the parish of Orleans, ten thousand six hundred fifty-seven dollars fifty-five cents.

On the parish of St. Bernard two hundred thirty-six dollars forty cents.

On the parish of Plaquemine, three hundred seventy-five dollars fifteen cents.

On the parish of St. Charles, one thousand one hundred sixty-seven dollars seventy-seven cents.

On the parish of St. John the Baptist, eight hundred nine dollars ninety cents.

On the parish of St. James, eight hundred nine dollars ninety cents.

On the parish of Ascension, six hundred thirty-seven dollars eighty-six cents.

On the parish of Assumption, four hundred and ninety-four dollars forty-five cents.

On the parish of La Fourche, interior, four hundred fifty-two dollars.

On the parish of Iberville, five hundred eighty dollars fifty cents.

On the parish of West Baton Rouge, three hundred eighty-five dollars fifty-one cents.

On the parish of Feliciana, one thousand three hundred eighty-three dollars forty-one cents.

On the parish of East Baton Rouge, one thousand one hundred fifty-four dollars.

On the parish of St. Helena, three hundred fifty-one dollars ten cents.

On the parish of St. Tammany, two hundred thirty-six dollars forty cents.

On the parish of Point Coupee, one thousand seven hundred ninety-nine dollars twenty-two cents.

On the parish of Concordia, five hundred eighty dollars eighty-two cents.

On the parish of Warren, one hundred ninety-one dollars sixty cents.

On the parish of Ouachita, eight hundred thirty-one dollars seventy cents.

On the parish of Rapides one thousand nine dollars forty-eight cents.

On the parish of Avoyelles, two hundred fourteen dollars eighty-eight cents.

On the parish of Catahoula, one hundred forty-one dollars eighty cents.

On the parish of Natchitoches, one thousand seventy-nine dollars forty-five cents.

On the parish of St. Landrey, one thousand two hundred one dollars four cents.

On the parish of St. Martin, one thousand three dollars eighteen cents.

And on the parish of St. Mary, five hundred eighty-nine dollars fifteen cents.

SEC. 3. *And be it further enacted*, That the amount of taxes which by virtue of the provisions of the act for the assessment and collection of direct taxes and internal duties, and of this act, should be laid and collected on non-residents' lands, so called, in the states of Kentucky and Ohio shall be ascertained and levied in the same manner and at the same rates respectively, as they were by the laws of those states in the year eighteen hundred and eleven; and lands in that year entered for taxation as non-residents' lands, which since that time may have been sold and transferred to residents, or where the owners of such lands may have become residents, and have had their lands entered for taxation, as residents, the tax on the same shall be collected as the tax on non-residents' lands: *Provided*, In all cases where sales and transfers shall have been made as aforesaid, or where non-residents have become residents, if they reside on the lands formerly entered as non-residents' lands, they shall have notice from the collector, as in other cases of residents. And if the amount thus laid, shall in either of the said states exceed or fall short of the amount fixed by this act as the quota to be laid on non-residents' lands in said states respectively, the difference shall, in the next ensuing direct tax laid by the authority of the United States, be deducted from or added to the quota of such state, as the case may be.

SEC. 4. *And be it further enacted*, That the said tax shall be assessed and collected in the manner provided, and by the officers to be appointed under and by virtue of the act aforesaid, entitled "An act for the assessment and collection of direct taxes and internal duties:" *Provided*, That there shall be appointed in the state of Ohio six additional collectors, who shall collect the tax due from non-resident proprietors of lands in the said state, shall have the same districts assigned them by the Secretary of the Treasury, reside at the same places which are or may be designated for similar officers under the state authority, and in other respects shall be under the same rules and regulations, be subject to the same penalties and forfeitures as are provided by the above recited act.

SEC. 5. *And be it further enacted*, That the principal assessors shall issue their precepts to the assistant assessors for the purpose of carrying into effect this act on the first day of February next, and the assessments shall have reference to that day.

SEC. 6. *And be it further enacted*, That each state may vary, by an act of its legislature, the respective quotas imposed by this act on its several counties or districts, so as more equally and equitably to apportion the tax hereby imposed; and the tax laid by this act shall be levied and collected in conformity with such alterations and variations, as if the same made part of this act, provided that an authenticated copy thereof be deposited in the office of the Secretary of the Treasury prior to the first of April next; in which case it shall be the duty of the said Secretary to give notice thereof to the proper principal collectors in such state.

SEC. 7. *And be it further enacted*, That each state may pay its quota into the Treasury of the United States, and thereon shall be entitled to a deduction of fifteen per centum if paid before the tenth day of February next, and of ten per centum if paid before the first day of May, in the same year: *Provided*, That notice of the intention of making such payment be given to the Secretary of the Treasury one month prior to such payment; and in case of payment so made he shall give notice thereof to the principal assessors and collectors of such state; and no further proceedings shall thereafter be had under this act in such state.

SEC. 8. *And be it further enacted*, That if either the states of Ohio or Louisiana shall pay its quota according to the provisions of the preceding section, the legislature thereof shall be, and they are hereby authorized and empowered to collect of all the purchasers of public lands, under any law of the United States, a just and equal proportion of the

Taxes on lands of non-residents in Kentucky and Ohio.

Residents' lands transferred by non-residents, in certain cases how to be taxed

Proviso.

How the taxes are to be assessed and collected.

Act of July 22, 1813, ch. 16.

Additional collectors in Ohio.

Principal assessors to issue precepts to their assistants to carry this act into effect—When.

States to vary, if they please, the district and county apportionments of tax.

States may pay their respective quotas and be entitled to certain deductions.

Proviso.

Act of January 17, 1814, ch. 4.

The states of Ohio and Louisiana may collect of purchasers of United States' lands an equal propor-

tion of the tax of the states respectively.

quota of said states respectively, the compact between the United States and the said states to the contrary notwithstanding.

APPROVED, August 2, 1813.

STATUTE I.

August 2, 1813.

CHAP. XXXIX.—*An Act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise.*

Act of Dec. 23, 1814, chap. 16, sect. 3.

Repealed by act of Dec. 23, 1817, chap. 1.

Who are to be considered retailers under this act.

This act not to extend to physicians, &c.

Retailers to procure licenses on or before the first day of January, 1814.

Act of July 22, 1813, ch. 16.

Penalty.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every person who shall deal in the selling of any goods, wares, or merchandise, except such as are of the growth, produce, or manufacture of the United States, and except such as are sold by the importer thereof in the original cask, case, box, or package wherein the same shall have been imported, shall be deemed to be, and hereby is declared to be a retail dealer in merchandise within the meaning of this act; that every person who shall deal in the selling of wines in a less quantity or in less quantities at one time than thirty gallons, except the importer in the original cask, case, box, or package wherein the same shall have been imported, shall be deemed to be, and hereby is declared to be a retail dealer in wines, within the meaning of this act; and that every person who shall deal in the selling of any distilled spirituous liquors in less quantities than twenty gallons at one time, shall be deemed to be, and hereby is declared to be a retail dealer in distilled spirituous liquors. *Provided, always,* That nothing herein contained shall be construed to extend to physicians, apothecaries, surgeons, or chemists, as to any wines or spirituous liquors which they may use in the preparation or making up of medicines for sick, lame, or diseased persons only; or to the sale of domestic spirits sold in quantities not less than five gallons at the place where the same shall have been distilled, and by the person or persons to whom a license for distilling the same shall have been granted agreeably to the laws of the United States.

SEC. 2. *And be it further enacted,* That every person who, on the first day of January next, shall be a retail dealer in wines, distilled spirituous liquors, or merchandise as above described or defined, shall, before the said day, and every person who after the said day shall become or intend to become such retail dealer as aforesaid shall, before he shall begin to sell by retail as aforesaid, any wine, distilled spirituous liquors, or merchandise, apply for and obtain from the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the collection district in which such person resides, one or more licenses, as the case may be, for carrying on the business of selling by retail as aforesaid; which licenses respectively shall be granted for the term of one year upon the payment for each license respectively of the duty by this act laid on such license, and shall be renewed yearly upon the payment of the like sum for each license. And if any person shall, after the said day, deal in the selling of wines, distilled spirituous liquors, or merchandise by retail as above described and defined, without having a license therefor as aforesaid continuing in force, such person shall, in addition to the payment of the duty forfeit and pay the sum of one hundred and fifty dollars, to be recovered with costs of suit. And no such license shall be sufficient for the selling of wines, distilled spirituous liquors, or merchandise as aforesaid by retail at more than one place at the same time; but any person who by colour of such license shall sell any wines, distilled spirituous liquors, or merchandise as aforesaid at more than one place at the same time shall be deemed to be in respect to such of the said articles as he or she shall so sell at more than one place at the same time, a retail dealer therein as the case may be, without license, and shall forfeit and pay the like sum

of one hundred and fifty dollars, in addition to the payment of the duty, to be recovered with costs of suit.

SEC. 3. *And be it further enacted*, That it shall be the duty of the collectors aforesaid within their respective districts to grant licenses for retailing, which licenses shall be marked, with a mark denoting the rate of the duty thereupon, and shall be signed by the commissioner of the revenue, and being countersigned by the collector, who shall issue the same, or cause the same to be issued, shall be granted to any person who shall desire the same upon application in writing, and upon payment of the sum or duty payable by this act upon each license requested: *Provided always*, That no license shall be granted to any person to sell wines, distilled spirituous liquors, or merchandise as aforesaid who is prohibited to sell the same by any state.

SEC. 4. *And be it further enacted*, That the following duties shall be paid on the licenses above mentioned, viz:

On retailers of merchandise, including wines and spirits, if in cities, towns or villages, containing, within the limits of one mile square, more than one hundred families, twenty-five dollars; of wines alone, twenty dollars; of spirits alone, twenty dollars; of domestic spirits alone, fifteen dollars; of merchandise other than wines and spirits, fifteen dollars.

If any other place than cities, towns, or villages containing within the limits of one mile square more than one hundred families; on retailers of merchandise, including wines and spirits, fifteen dollars; of wines and spirits, fifteen dollars; of spirits alone, twelve dollars; of domestic spirits alone, ten dollars; of merchandise other than wines and spirits, ten dollars.

SEC. 5. *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 forfeiture shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector shall first discover, if other than a collector shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state holden within the said district, having jurisdiction in like cases.

SEC. 6. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland and the dependencies thereof, for one year thereafter and no longer.

APPROVED, August 2, 1813.

Collectors to grant licenses for retailing upon payment of duty.

Proviso.

Rates of duty payable for retailers' licenses.

Duty of collectors to collect the duties imposed by this act.

Duration of this act—until Feb. 17, 1816.

STATUTE I.

CHAP. XL.—*An Act to provide for the widows and orphans of militia slain, and for militia disabled in the service of the United States.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if any commissioned officer of the militia, or of any volunteer corps, shall while in the service of the United States die by reason of any wound received in actual service of the United States, and leave a widow, or if no widow, a child or

August 2, 1813.

[Obsolete.]

Representatives of volunteer or militia officers slain in actual service entitled to pen-

sion for five years.

Proviso.

Officers, non-commissioned officers, musicians, or privates disabled in actual service, placed on pension list.

April 10, 1806, chap. 25.

Limitation of the amounts of pensions.

Proviso.

Commencement of this act.

Repeal of part of a former act.

Act of February 6, 1812, ch. 21.

children under sixteen years of age, such widow, or if no widow, such child or children shall be entitled to receive half the monthly pay to which the deceased was entitled at the time of his death, for and during the term of five years; but in case of the death or intermarriage of such widow, before the expiration of the said term of five years, the half pay for the remainder of the time shall go to the child or children of such deceased officer: *Provided always*, That such half pay shall cease on the death of such child or children.

SEC. 2. *And be it further enacted*, That if any officer, non-commissioned officer, musician, or private of the militia, or of any volunteer corps, shall be disabled by known wounds received in the actual service of the United States, while in the line of his duty, he shall upon substantiating his claim in the manner described by an act, entitled "An act to provide for persons who were disabled by known wounds received in the revolutionary war," passed the tenth day of April, one thousand eight hundred and six, be placed on the list of invalids of the United States, at such rate of pension, and under such regulations as are provided by the said act, or as may hereafter be provided by law: *Provided always*, That the compensation to be allowed for such wounds or disabilities, to a commissioned officer shall not exceed for the highest rate of disability half the monthly pay of such officer at the time of his being wounded or disabled, and that no officer shall receive more than the half pay of a lieutenant colonel; and that the rate of compensation to non-commissioned officers, musicians, and privates, shall not exceed five dollars per month: *And provided also*, That all inferior disabilities shall entitle the persons so disabled, to receive an allowance proportionate to the highest disability.

SEC. 3. *And be it further enacted*, That the provisions of this act shall be construed to have effect from and after the eighteenth day of June, one thousand eight hundred and twelve.

SEC. 4. *And be it further enacted*, That the sixth section of an act, entitled "An act authorizing the President of the United States to accept and organize certain volunteer military corps," passed the sixth day of February, one thousand eight hundred and twelve, be and the same is hereby repealed.

APPROVED, August 2, 1813.

STATUTE I.

August 2, 1813.

[Obsolete.]

Act of February 25, 1813, ch. 31, explained.

CHAP. XLI.—*An Act explanatory of an act, entitled "An act to raise ten additional companies of Rangers."*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That each of the ten companies authorized by the act, entitled "An act to raise ten additional companies of rangers," shall consist of one captain, one first, one second, one third lieutenant, one ensign, five sergeants, six corporals, and ninety privates.

APPROVED, August 2, 1813.

STATUTE I.

August 2, 1813.

[Obsolete.]

The President to appoint officers of the five regiments in the recess of the Senate.

CHAP. XLV.—*An act to authorize the appointment by the President of certain officers during the recess of the Senate. (a)*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be lawful for the President of the United States, in the recess of the Senate, to appoint such of the officers of the five regiments authorized by the

(a) Act of January 29, 1813, chap. 15. Act of July 5, 1813, chap. 4.

act, entitled "An act in addition to the act, entitled 'An act to raise an additional military force, and for other purposes,'" and the act supplementary thereto, passed the fifth day of July, one thousand eight hundred and thirteen, as may not be appointed during the present session; which appointments shall be submitted to the Senate at their next session for their advice and consent.

APPROVED, August 2, 1813.

Act of January 29, 1813, ch. 15.
Act of July 5, 1813, ch. 4.

STATUTE I.

CHAP. XLVIII.—*An Act authorizing the sale of sundry lots, the property of the United States, in the borough of Pittsburg.*

August 2, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is hereby authorized, to cause to be sold certain lots of ground in the borough of Pittsburg, in the State of Pennsylvania, being the property of the United States, and the same on which fort Fayette now stands, the proceeds whereof are hereby appropriated, under the direction of the President, to the erection of arsenals, armories, and laboratories.

The President to cause lots in the borough of Pittsburg to be sold.

APPROVED, August 2, 1813.

STATUTE I.

CHAP. XLIX.—*An Act for reducing the duties payable on prize goods captured by the private armed vessels of the United States.*

August 2, 1813.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on all goods, wares, and merchandise captured from the enemy, and made good and lawful prize of war, by any private armed ship or vessel of the United States, having a commission for making captures upon the enemy, or letters of marque and reprisal, and brought in to the United States or their territories, there shall be allowed a deduction of thirty-three and one third per cent. on the amount of duties at present imposed by law.

Reduction of duties on prize goods.

APPROVED, August 2, 1813.

STATUTE I.

CHAP. L.—*An Act supplementary to the act, entitled "An act for the better regulation of the Ordnance."*

August 2, 1813.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in addition to the present number allowed by law, as many deputy commissaries of ordnance may be appointed, not exceeding five, as the President of the United States shall deem necessary to the public service, who shall be entitled to the same rank, pay, emoluments, rations, and forage, as are provided by the act to which this is a supplement.

Act of May 14, 1812, ch. 83.

Deputy commissaries of ordnance to be appointed, not exceeding five.

APPROVED, August 2, 1813.

STATUTE I.

CHAP. LI.—*An Act authorizing a loan for a sum not exceeding seven millions five hundred thousand dollars.*

August 2, 1813.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is hereby authorized to borrow, on the credit of the United States, a sum not exceeding seven millions five hundred thousand dollars, to be applied in addition to the moneys now in the

President authorized to borrow 7,500,000 dollars.

Proviso.

Secretary of the Treasury to cause to be constituted certificates of stock for the sum borrowed by virtue of this act.

Proviso.

No sale to be made at a less rate than eighty-eight dollars for one hundred dollars.

The Secretary of the Treasury may employ agents to receive subscriptions.

Compensation not to exceed one quarter of one per cent.

Appropriation of 8,000,000 dollars for the payment of the interest and reimbursement of this loan.

Commissioners of the sinking fund to pay the interest, and to repay the principal.

Banks in District of Colum-

Treasury, or which may be received from other sources, to defray any expenses which have been or which may be authorized for the service of the years one thousand eight hundred and thirteen and one thousand eight hundred and fourteen, and for which appropriations have been or may be made by law during those years: *Provided*, That no engagement or contract shall be entered into which shall preclude the United States from reimbursing any sum or sums thus borrowed, at any time after the expiration of twelve years, from the first day of January next.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury, with the approbation of the President of the United States be, and he is hereby authorized to cause to be constituted certificates of stock, signed by the Register of the Treasury, or by a commissioner of loans, for the sum to be borrowed by this act, or for any part thereof, and the same to be sold: *Provided*, That no such certificate shall be sold at a rate less than eighty-eight per centum, or eighty-eight dollars in money for one hundred dollars in stock. And the Secretary of the Treasury shall cause to be laid before Congress, on the first Monday in February, one thousand eight hundred and fourteen, or as soon thereafter as Congress may be in session, an account of all the moneys obtained by the sale of the certificates of stock in manner aforesaid, together with a statement of the rate at which the same may have been sold.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States, to employ an agent or agents for the purpose of obtaining subscriptions to the loan authorized by this act, or of selling any part of the stock created by virtue thereof. A commission not exceeding one quarter of one per cent. on the amount thus sold, or for which subscriptions shall have been thus obtained, may, by the Secretary of the Treasury, be allowed to such agent or agents; and a sum not exceeding twenty-two thousand dollars, to be paid out of any moneys in the treasury not otherwise appropriated, is hereby appropriated for paying the amount of such commission or commissions as may be thus allowed, and also for defraying the expenses of printing and issuing the subscription certificates, and certificates of stock, and other expenses incident to the receiving of subscriptions, and completing the loan authorized by this act.

SEC. 4. *And be it further enacted*, That so much of the funds constituting the annual appropriation of eight millions of dollars for the payment of the principal and interest of the public debt of the United States, as may be wanted for that purpose, after satisfying the sums necessary for the payment of the interest and such part of the principal of said debt as the United States are now pledged annually to pay or reimburse, is hereby pledged and appropriated for the payment of the interest, and for the reimbursement of the principal of the stock which may be created by virtue of this act. It shall accordingly be the duty of the commissioners of the sinking fund to cause to be applied and paid out of the said fund, yearly, such sum and sums as may be annually wanted to discharge the interest accruing on the said stock, and to reimburse the principal as the same shall become due and may be discharged in conformity with the terms of the loan; and they are further authorized to apply from time to time such sum or sums, out of the said fund, as they may think proper, towards redeeming by purchase, and at a price not above par, the principal of the said stock or any part thereof. And the faith of the United States is hereby pledged to establish sufficient revenues for making up any deficiency that may hereafter take place in the funds hereby appropriated for paying the said interest, and principal sums, or any of them in manner aforesaid.

SEC. 5. *And be it further enacted*, That it shall be lawful for any of the banks in the District of Columbia to lend any part of the sum au-

thorized to be borrowed by virtue of this act, any thing in any of their charters of incorporation to the contrary notwithstanding.

APPROVED, August 2, 1813.

bia may lend the money, or any part of it.

STATUTE I.

August 2, 1813.

CHAP. LIII.—*An Act laying duties on notes of banks, bankers, and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies; and on bills of exchange of certain descriptions.*

December 10, 1814, chap. 11.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the last day of December next, there shall be levied, collected, and paid throughout the United States, the several stamp duties following, viz: For every skin or piece of vellum, or parchment, or sheet, or piece of paper, upon which shall be written or printed any or either of the instruments of writing following, to wit:

Duties on stamps.

On any promissory note or notes payable either to bearer or order, issued by any of the banks or companies, who issue and discount notes, bonds, or obligations, either incorporated or not incorporated, which now are or may hereafter be established in the United States, or by any banker or bankers, according to the following scale, viz:

If not exceeding one dollar, one cent.

If above one dollar, and not exceeding two dollars, two cents.

If above two and not exceeding three dollars, three cents.

If above three and not exceeding five dollars, five cents.

If above five and not exceeding ten dollars, ten cents.

If above ten and not exceeding twenty dollars, twenty cents.

If above twenty and not exceeding fifty dollars, fifty cents.

If above fifty and not exceeding one hundred dollars, one dollar.

If above one hundred and not exceeding five hundred dollars, five dollars.

If above five hundred and not exceeding one thousand dollars, ten dollars.

If above one thousand dollars, fifty dollars.

On any bond, obligation, or promissory note or notes not issued by any bank, companies, or banker as aforesaid, discounted by any such bank, companies, or banker, and on any foreign or inland bill or bills of exchange above fifty dollars, and having one or more endorsers, according to the following scale, viz:

If not exceeding one hundred dollars, five cents.

If above one hundred and not exceeding two hundred dollars, ten cents.

If above two hundred and not exceeding five hundred dollars, twenty-five cents.

If above five hundred and not exceeding one thousand dollars, fifty cents.

If above one thousand and not exceeding fifteen hundred dollars, seventy-five cents.

If above fifteen hundred and not exceeding two thousand dollars, one dollar.

If above two thousand and not exceeding three thousand dollars, one dollar and fifty cents.

If above three thousand and not exceeding four thousand dollars, two dollars.

If above four thousand and not exceeding five thousand dollars, two dollars and fifty cents.

If above five thousand and not exceeding seven thousand dollars, three dollars and fifty cents.

If above seven thousand and not exceeding eight thousand dollars, four dollars.

Public notes and drafts not to be charged with duties.

Compositions may be made with banks.

How the duties are to be levied, &c. &c.

Act of July 22, 1813, ch. 16.

Commissioner of the revenue to cause marks and stamps to be provided.

Vellum, parchment, or paper to be sent to the office of commissioner of revenue and stamped.

Penalties for violating this law.

If above eight thousand dollars, five dollars: *Provided*, That nothing herein contained shall be construed to charge with a duty or to require to be stamped any Treasury or other note or notes issued for the use or benefit of the United States, in pursuance of any act of Congress, or to any draft or bill drawn by the Treasurer of the United States, or any check payable at sight upon any bank, company, or banker as aforesaid, or to charge with a duty any second or other copy of a set of exchange.

SEC. 2. *And be it further enacted*, That in respect to any stamp on any of the notes of the banks or companies aforesaid, now established or which may hereafter be established within the United States, it shall be lawful for the Secretary of the Treasury to agree to an annual composition in lieu of such stamp duty, with any of the said banks or companies, of one and a half per centum on the amount of the annual dividend made by such banks to their stockholders respectively.

SEC. 3. *And be it further enacted*, That the several duties aforesaid shall be levied, collected, received, and accounted for, by and under the immediate direction and management of the collectors appointed under the act, entitled "An act for the assessment and collection of direct taxes and internal duties," within their respective districts, subject to the superintendence, control, and direction of the Treasury Department, according to the respective authorities and duties of the officers thereof.

SEC. 4. *And be it further enacted*, That it shall be the duty of the commissioner of the revenue to cause to be provided so many marks and stamps differing from each other, as shall correspond with the several rates of duty aforesaid; that is to say, one mark or stamp for each distinct rate of duty; with which marks and stamps respectively shall be marked or stamped all vellum, parchment, or paper, upon which shall be written or printed all or any of the several instruments, writings, matters, and things hereinbefore enumerated and charged, according to the nature and description of each of the said instruments, writings, matters, and things as are hereinbefore specified and described; which said several marks and stamps shall be notified by a public notification or advertisement, to be issued by the commissioner of the revenue, and inserted in at least one newspaper printed in each state, and for not less than three months before the said last day of December next, to the end that all persons may have due notice thereof; and which said marks and stamps, or any of them, shall or may be altered or renewed from time to time as the said commissioner of the revenue shall think fit, so that like public notification thereof be made, for a term not less than three months before such new stamps or marks shall begin to be used.

SEC. 5. *And be it further enacted*, That when any person or persons shall deposit any vellum, parchment, or paper at the office of any collector aforesaid, accompanying the same with a list which shall specify the number and denomination of the stamps or marks which are to be thereto affixed, it shall be the duty of the said collector to transmit the same to the office of the commissioner of the revenue, where such paper, parchment, and vellum, shall be properly marked or stamped, and forthwith sent back to the said collector, who shall thereupon collect the duties, and deliver the vellum, parchment, and paper, pursuant to the order of the person from whom it was received.

SEC. 6. *And be it further enacted*, That if any person or persons shall write or print, or cause to be written or printed upon any unstamped vellum, parchment, or paper, (with intent fraudulently to evade the duties imposed by this act,) any of the matters and things for which the said vellum, parchment, or paper is hereby charged to pay any duty, or shall write or print, or cause to be written or printed, any matter or thing upon any vellum, parchment, or paper that shall be marked or stamped for any lower duty than the duty by this act payable; or shall write or print or cause to be written or printed on vellum, parchment, or paper duly stamp-

ed any matters or things in respect whereof a duty is payable as aforesaid, at a distance from the stamps or marks impressed upon the said vellum, parchment, or paper, with intent again to use the said stamp, vellum, parchment, or paper, or with intent fraudulently to evade the duties imposed by this act; or shall write or print or cause to be written or printed any matters or things in respect whereof a duty is payable on any piece of stamped vellum, parchment, or paper whereon there shall have been before written or printed any other matter or thing in respect whereof a duty is payable by this act, before such vellum, parchment, or paper shall have been again duly marked or stamped according to this act, such person so offending shall for every such offence forfeit the sum of one hundred dollars; and in case any clerk, officer, or person who, in respect of any public office or employment, is or shall be authorized or instructed to make, write, or print any instruments or writings by this act charged to pay a duty as aforesaid, shall be guilty of any fraud, or practice to defraud or deprive the United States of any duty by this act payable, by making, writing, or printing any such instrument or writing, or causing the same to be made, written, or printed upon vellum, parchment, or paper, not marked or stamped according to this act, (or upon vellum, parchment, or paper marked or stamped with any mark or stamp which he shall know to be counterfeited,) or by writing or printing any such instrument or other writing upon vellum, parchment, or paper that shall be marked or stamped for a lower duty as aforesaid, every such clerk, officer, or person so guilty, and being thereof lawfully convicted, shall, instead of the penalty aforesaid, forfeit and pay the sum of five hundred dollars; and, if an officer of the United States, shall, in addition thereto, forfeit his office, and be disabled to hold or enjoy the same for the future.

SEC. 7. *And be it further enacted*, That no instrument or writing whatsoever, charged by this act with the payment of a duty as aforesaid, shall be pleaded or given in evidence in any court, or admitted in any court to be available in law or equity, unless the same shall be stamped or marked as aforesaid: *Provided*, That if any such instrument or writing shall have been written or printed upon vellum, parchment, or paper, not marked or stamped according to this act, or upon vellum, parchment, or paper marked or stamped for a lower duty than ought to be paid upon the same, then and in such case, it shall be lawful for the person or persons holding such instrument or writing, to pay to the collector within whose collection district such person or persons shall reside, the duty chargeable by law on such instrument or writing, together with ten dollars in addition thereto, which duty and additional sum of ten dollars such collector is hereby authorized and required to receive, and without fee or reward to endorse a receipt therefor under his hand, upon some part of such instrument or writing, after which endorsement and not otherwise, such instrument or writing shall be to all intents and purposes as valid and available, as if the same had been or were stamped or marked, as by this act required. The sums thus received by each collector in virtue of this section shall be accounted for and paid over in the same manner as other moneys received for stamp duties, and in such form and under such regulations as shall be prescribed by the Treasury Department. And if any persons with intent to defraud the United States of any sum of moneys, directed to be paid by this act, shall counterfeit or forge, or cause or procure to be counterfeited or forged, any receipt or endorsement provided for and directed by this section, or shall utter, pass away, vend or offer in evidence in any court of justice, any such forged or counterfeit receipt or endorsement, knowing the same to be forged or counterfeit, then every person so offending and being thereof convicted in due form of law, shall be adjudged to be guilty of a misdemeanor, and shall be subject to be fined in any sum not exceeding one

Penalties for violating this law.

All instruments of writing referred to in this act, to be available as evidence, must be stamped.

Proviso, that stamps may be put on instruments which have not been stamped, and ten dollars additional to be paid.

Penalties.

thousand dollars, and to be imprisoned for any term not exceeding seven years.

Banks which shall not have made compositions not to issue notes but upon stamped paper.

Oath to be taken by persons employed in marking or stamping.

Collectors to execute and fulfil the orders of the Treasury Department.

Collectors to furnish stamped paper, &c. &c. to persons applying with a deduction of part of duties.

Secretary of the Treasury to furnish the paper required by this act.

Collectors to receive the duties, &c. &c. in their respective districts.

SEC. 8. *And be it further enacted*, That from and after the last day of December next, no bank or companies aforesaid now established, or which shall be hereafter established, which shall not have compounded for the duty hereby required, shall issue any bank bill or promissory note, unless upon paper duly stamped and whereon the respective duties shall have been paid; and if the officer of any such bank, or any person or persons employed therein shall thereafter issue any bill or note not duly stamped as aforesaid, he or they shall forfeit and pay a fine equal to the value of the bill or note so issued.

SEC. 9. *And be it further enacted*, That every person who shall be employed for the marking or stamping of vellum, parchment, or paper, as aforesaid, before his acting in the marking or stamping of the said vellum, parchment, or paper, shall take the following oath or affirmation: "I [insert here the name of the person] do solemnly swear [or affirm as the case may be] that I will, according to the best of my knowledge and skill, faithfully, honestly, and carefully execute the trust reposed in me, and will truly mark or stamp all vellum, parchment, or paper, which I shall be required or directed to mark or stamp, and will render a true and exact account thereof, to the proper officer or officers."

SEC. 10. *And be it further enacted*, That the said collectors shall, from time to time, for the better execution of their several duties and trusts, observe and execute such directions as they respectively shall from time to time receive from the Department of the Treasury; which Department shall take care that the several parts of the United States shall from time to time be sufficiently furnished with vellum, parchment, and paper, stamped or marked as aforesaid, so that the citizens thereof may have it in their election to buy the same of the officers or persons to be employed in and about the execution of this act at the usual or most common rates above the said duty, or to bring their own vellum, parchment, or paper to be marked or stamped as aforesaid.

SEC. 11. *And be it further enacted*, That whenever any person, other than officers employed in collecting the revenue of the United States, shall apply to any collector aforesaid at the office of such collector for the purchase at one time, of any quantity of vellum, parchment, or paper, stamped and marked in the manner aforesaid, the whole amount of the duties on which quantity shall be ten dollars or upwards, such collector shall be, and hereby is authorized and required, to deliver to such person such quantity of vellum, parchment, or paper stamped as aforesaid, the said person paying down the amount of the said duties, after deducting therefrom seven and one half per centum on such amount, which deduction the said collector is hereby authorized and required to allow.

SEC. 12. *And be it further enacted*, That all the paper wanted for the purposes of this act, excepting paper for bank notes, shall be furnished at the expense of the United States by the Secretary of the Treasury, who is hereby authorized to employ annually a sufficient sum for that purpose, which sum, as well as an annual sum of twenty thousand dollars for defraying the expenses of dies and of stamping the paper, shall be paid out of any moneys in the Treasury, not otherwise appropriated.

SEC. 13. *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 aforesaid within whose district any such fine, penalty, or

forfeiture shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector aforesaid, shall first discover, if other than a collector aforesaid, shall first inform of the cause, matter, or thing, whereby any such fine, penalty, or forfeiture shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

SEC. 14. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland and the dependencies thereof, and for one year thereafter, and no longer.

APPROVED, August 2, 1813.

Duration of
this act to 17th
February, 1816.

STATUTE I.

CHAP. LIV.—*An Act making additional appropriations for the support of government during the year one thousand eight hundred and thirteen.*

August 2, 1813.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in addition to the sums appropriated by the act making appropriations for the support of government for the year one thousand eight hundred and thirteen, the following sums be, and they are hereby respectively appropriated, that is to say :

For expenses of intercourse with foreign nations, in addition to the sum heretofore appropriated, the sum of thirty-eight thousand five hundred dollars.

Specific ap-
propriations.

For the relief and protection of American seamen, in addition to the sums heretofore appropriated, the sum of forty thousand dollars.

For fitting up four rooms in the building purchased by the United States, where the general post office is held, for the use of the superintendent general of military supplies, two thousand thirty-nine dollars and twelve and a half cents.

For books, stationery, furniture, wood, and other contingent expenses, the sum of one thousand dollars.

SEC. 2. *And be it further enacted*, That the several sums hereby appropriated shall be paid out of any moneys in the Treasury not otherwise appropriated.

APPROVED, August 2, 1813.

STATUTE I.

CHAP. LV.—*An Act allowing a bounty to the owners, officers, and crews of the private armed vessels of the United States.*

August 2, 1813.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a bounty of twenty-five dollars be paid to the owners, officers, and crews of the private armed vessels of the United States, commissioned as letter of marque, for each and every prisoner by them captured and brought into port, and delivered to an agent authorized to receive them in any port of the United States; and the Secretary of the Treasury is hereby authorized and required to pay or cause to be paid to such owners, officers, and crews of private armed vessels commissioned as aforesaid, or their agent, the aforesaid bounty for each prisoner, captured and delivered as aforesaid.

Act of March
19, 1814, ch. 27.
Bounty to
officers and
crews of pri-
vate armed
vessels for pris-
oners taken by
them, and
brought into
port.

SEC. 2. *And be it further enacted*, That the sum of fifty thousand dollars out of any money in the Treasury not otherwise appropriated, be, and the same is hereby appropriated.

Specific ap-
propriation.

APPROVED, August 2, 1813.

VOL. III.—11

STATUTE I.

August 2, 1813.

[Obsolete.]

Collectors charged with the collection of internal duties.

Act of July 22, 1813, ch. 16.

Several territories of the United States and District of Columbia, to be divided, for the collection of internal duties.

Proviso.

Proviso.

Usual regulations to be observed in the collection of internal duties in the several territories of the United States.

Collectors to give bonds, &c. &c.

CHAP. LVI.—*An Act making further provision for the collection of internal duties, and for the appointment and compensation of assessors.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the collectors appointed under the act, entitled “An act for the assessment and collection of direct taxes and internal duties,” shall be charged under the direction and superintendence of the Treasury Department, with the collection in their several districts, as defined in the said act, of the duties on sales at auction of merchandise, and of ships and vessels; on sugar refined within the United States; on carriages for the conveyance of persons; on licenses to retail dealers in wines, spirituous liquors, and foreign merchandise; on licenses to distillers of spirituous liquors; and on notes of banks, bankers, and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies, and on bills of exchange of certain descriptions; and the bonds which the said collectors under the aforesaid act are required to give for the true and faithful discharge of their offices shall be deemed to extend to, and include the due collection and payment over of the moneys arising within their respective districts from the several duties above recited; and in case of failure in the said due collection and payment, the said bonds shall be deemed to be forfeited to the United States, and may be sued and judgment recovered thereupon in the manner pointed out by this act.

SEC. 2. *And be it further enacted,* That the President of the United States be, and he is hereby authorized to divide respectively the several territories of the United States and the District of Columbia into convenient districts for the purpose of collecting the internal duties above specified, and to nominate and by and with the advice and consent of the Senate appoint a collector for every such district: *Provided,* That any of the said territories, as well as the said District of Columbia, may, if the President shall think it proper, be erected into one collection district only: *And provided also,* That if the appointment of the said collectors, or any of them shall not be made during the present session of Congress, the President shall be, and is hereby empowered to make such appointment during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

SEC. 3. *And be it further enacted,* That the several duties laid by the acts, entitled “An act laying duties on sales at auction of merchandise, and of ships and vessels;” (a) “An act laying duties on sugar refined within the United States;” “An act laying duties on carriages for the conveyance of persons;” “An act laying duties on licenses to retail dealers in wines, spirituous liquors, and foreign merchandise;” “An act laying duties on licenses to distillers of spirituous liquors;” and “An act laying duties on notes of banks, bankers, and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies, and on bills of exchange of certain descriptions,” shall be laid and collected in the several territories of the United States and in the District of Columbia in the same manner and under the same penalties as is provided by the said acts respectively; which said acts shall to all intents and purposes, and in every respect and particular, apply and extend to the several territories of the United States, and to the District of Columbia.

SEC. 4. *And be it further enacted,* That each of the collectors thus appointed within the several territories of the United States, and the District of Columbia, and each collector appointed in any state, which

(a) July 24, 1813, chap. 21.

July 24, 1813, chap. 26.

July 24, 1813, chap. 24.

August 2, 1813, chap. 39.

August 2, 1813, chap. 33.

shall under the provisions of the act, entitled "An act to lay and collect a direct tax within the United States," pay its quota into the Treasury of the United States, whereby the collection by the several collectors of the quotas of the said direct tax imposed upon the several counties or districts of such state, shall become unnecessary, shall, within three months after being thereto required, give a bond with sureties, to be approved by the Comptroller of the Treasury, for the true and faithful execution of his office, and settlement of his accounts according to law, in a sum not less than three thousand dollars; which bond shall be filed in the office of the Comptroller of the Treasury, to be by him put in suit for the benefit of the United States, upon any breach of the conditions thereof.

August 2,
1813, ch. 57.

SEC. 5. *And be it further enacted*, That if any collector of internal duties within the United States or the territories thereof, shall neglect or refuse for more than three months to make up and render to the proper officer his accounts of all duties, collected or secured, pursuant to such forms as may be prescribed according to law, or to verify such accounts on oath or affirmation, if thereto required, or to pay over the moneys which shall have been collected, his bond shall be deemed forfeited, and judgment thereon shall and may be taken at the return term, on motion to be made in open court by the attorney of the United States, unless sufficient cause to the contrary be shown to and allowed by the court: *Provided always*, That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Penalty for
not rendering
and duly set-
tling accounts.

Proviso.

SEC. 6. *And be it further enacted*, That the amount of all debts due to the United States by any collector of internal duties, whether secured by bond or otherwise, shall, and hereby is declared to be a lien upon the lands and real estate of such collector, and of his sureties, if he shall have given bond, from the time when a suit shall be instituted for recovering the same; and for want of goods and chattels or other personal effects of such collector or his sureties, to satisfy any judgment which shall or may be recovered against them respectively, such lands and real estates may be sold at public auction, after being advertised for at least three weeks in not less than three public places within the collection district, and in one newspaper printed in the county, if any there be, at least six weeks prior to the time of sale; and for all lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals, or their deputies, executed in due form of law, shall give a valid title against all persons claiming under such collector or his sureties respectively.

Amount of
debts due to the
United States
by collectors to
be a lien upon
their estate.

SEC. 7. *And be it further enacted*, That there shall be allowed to the collectors of direct tax and internal duties the following commissions on the moneys received and accounted for by them, viz: On the moneys arising from the direct tax in each and every collection district, where the quota of such district shall not exceed ten thousand dollars, eight per cent.; where the quota shall exceed ten thousand dollars, and shall not exceed fifteen thousand dollars, seven per cent.; where the quota shall exceed fifteen thousand dollars, and shall not exceed twenty thousand dollars, six per cent.; where the quota shall exceed twenty thousand dollars, and shall not exceed thirty thousand dollars, five per cent.; where the quota shall exceed thirty thousand dollars, and shall not exceed fifty thousand dollars, four per cent.; where the quota shall exceed fifty thousand dollars, three per cent.; and on moneys arising from internal duties, six per cent.; *Provided*, That the commissions herein allowed for the collection of the direct tax and internal duties, shall in no case exceed four thousand dollars to any collector.

Commissions
&c. &c. to the
collectors.

Proviso.

SEC. 8. *And be it further enacted*, That it shall be lawful for the President of the United States to apportion and distribute annually a sum

A certain sum,
by way of extra

compensation, to be distributed amongst collectors.

Proviso.

Fees for measuring stills, &c. &c.

Collectors may appoint deputies—how.

Accurate accounts to be kept by collectors of their emoluments.

President may appoint temporarily assessors during recess of Senate.

July 22, 1813, chap. 16.

President may augment within certain limits, compensation of assessors.

not exceeding in the whole twenty-five thousand dollars among such collectors as for the execution of the public service it shall appear to him necessary so to compensate, in addition to the other emoluments to which they are entitled: *Provided*, That no such allowance or distribution shall exceed two hundred and fifty dollars to any one collector, nor shall be made to any collector whose gross emoluments, other than this allowance, shall amount to one thousand dollars a year; nor shall, when added to the other gross emoluments of such collector, exceed one thousand dollars a year.

SEC. 9. *And be it further enacted*, That there shall be allowed to each collector for measuring according to law, each still or boiler employed for the purpose of distillation, being under the capacity of one hundred gallons, sixty cents; and for each still or boiler as aforesaid, of the capacity of one hundred gallons or more, seventy-five cents. And the necessary expenses of procuring books, stationery, printed forms, certificates, and other documents necessary for the collection of the internal revenues and direct tax, shall and may be allowed to the collectors in the settlement of their accounts.

SEC. 10. *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument or instruments under his hand, as many deputies within his collection district, to be by him paid and compensated for their services, as he may deem proper, whose acts officially and legally performed shall be as valid and available in every respect as if performed by the collector himself.

SEC. 11. *And be it further enacted*, That it shall be the duty of the collectors to keep accurate accounts of their official emoluments and expenditures, and the same, after being verified on oath or affirmation, to transmit annually on the last day of December, or within forty days thereafter, under a penalty of one hundred dollars to the commissioner of the revenue; and abstracts of the same shall be annually laid before Congress by the Secretary of the Treasury.

SEC. 12. *And be it further enacted*, That if the appointment of the principal assessors authorized by the act, entitled "An act for the assessment and collection of direct taxes and internal duties," or of any of them, shall not be made during the present session of Congress, the President of the United States shall be, and he is hereby empowered to make such appointment during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

SEC. 13. *And be it further enacted*, That the President of the United States shall be, and he is hereby authorized, to augment, in cases where he may find it necessary, the compensations fixed by the act aforesaid, for the principal and assistant assessors, so, however, as that no principal assessor shall in any such case receive more than three hundred dollars, and no assistant assessor more than one hundred and fifty dollars.

APPROVED, August 2, 1813.

STATUTE I.

August 2, 1813.

CHAP. LVII.—*An Act to prohibit the use of licenses or passes granted by the authority of the government of the United Kingdom of Great Britain and Ireland.*

Repealed by act of March 3, 1815, chap. 84, sec. 3.

Penalty for using or disposing of British licenses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any citizen or inhabitant of the United States, or the territories thereof, who shall obtain or use either directly or indirectly, a license, pass, or other instrument granted by the government of the United Kingdom of Great Britain and Ireland, or by any officer or agent thereof, for the protection of any ship, vessel, or merchandise on the high seas or elsewhere, or for the admission of any ship, vessel, or merchandise into any port or place whatever; and any

citizen or inhabitant as aforesaid, who shall be either directly or indirectly concerned or assisting in obtaining, using, granting, or selling any such license, pass, or instrument, shall, upon conviction, for every such offence, forfeit a sum equal to twice the value of any such ship, vessel, and merchandise, and shall moreover be adjudged guilty of a misdemeanor, and shall be fined in a sum not exceeding five thousand nor less than one thousand dollars; and any ship, vessel, or merchandise, owned in whole or in part by any citizen or inhabitant of the United States, or of the territories thereof, which shall, five days after the promulgation of this act in the nearest port, be found in the waters or within the jurisdiction of the United States, having or using a license, pass, or other instrument as aforesaid, shall be forfeited, the one half to the use of the United States, and the other half to any person or persons who shall give information thereof, and produce or procure evidence of the fact; the duties, if any, which may be payable on the importation of such merchandise, being previously paid or deducted from the proceeds of such forfeiture: *Provided, however,* That the claim of any such person or persons, as derived from this act, shall not be admitted to bar, defeat, or affect any forfeiture accrued to the United States, or to any other person, which shall have been incurred by reason of an infraction of any other law of the United States.

Proviso.

SEC. 2. *And be it further enacted,* That any ship or vessel of the United States sailing under, or found on the high seas using a license, pass, or instrument, as described in the preceding section of this act, shall be considered and held as sailing under the flag of the government of the United Kingdom of Great Britain and Ireland; and it shall be lawful for the commanders of the public and private armed ships and vessels of the United States and the territories thereof, to stop and examine any ship or vessel of the United States or their territories, on the high seas or elsewhere, which there may be reasonable ground to suspect is sailing under the protection of, or using any such license, pass, or other instrument as aforesaid; and if upon examination it shall appear that such ship or vessel is sailing under the protection of, or using any such license, pass, or other instrument, it shall be the duty of such commanders, and of each of them, to seize every such ship or vessel, and send the same to any port in the United States or the territories thereof; and every such ship or vessel, so found sailing under the protection of, or using any such license, pass, or other instrument as aforesaid, shall, upon due proof thereof, before any court of the United States or the territories thereof, having competent jurisdiction, be condemned, together with the cargo, and be forfeited to the sole use of the officers and crew of such public or private armed ship or vessel; and all forfeitures which shall accrue and be recovered in pursuance of this section, shall be distributed according to the rules prescribed by the existing laws, in cases of prizes made from the enemy: *Provided,* That nothing contained in this act, shall be so construed as to prevent the acceptance or use of a passport or any other paper authorized by the government of the United States, or the acceptance or use of a passport granted by the commander of any ship of war of the enemy to any ship or vessel of the United States, which may have been captured and given up for the purpose of carrying persons captured by the enemy to the United States.

Vessels sailing with such licenses to be considered as British.

Proviso.

SEC. 3. *And be it further enacted,* That every ship or vessel belonging wholly, or in part, to a citizen or citizens, inhabitant or inhabitants of the United States, which shall depart or clear out from any port or place within the jurisdiction of the United States, after the promulgation of this act at such port or place, shall be subject to the operation of the same; and that every ship or vessel owned as aforesaid, if the same be in any part of Europe, of the Mediterranean, or the western coast of Africa, or between the same and the United States, at the passage of this

Vessels within the jurisdiction of the United States sailing after the promulgation of this act, and arriving in the United States from certain

latitudes, to be subject to the operation of this act.

Proviso.

Proviso.

act, after the first day of November next; and if at any port or place to the east of the Cape of Good Hope, or between the same and the United States, after the first day of January next; and if in either case such vessel arrive in the United States previous to the said periods respectively, then, after her arrival, shall in like manner be subject to the operation of this act: *Provided*, That if any such ship or vessel be, in either of the foregoing cases, delayed by stress of weather or other unavoidable accident, from returning to the United States within the periods above stated, the same shall not be subject to the operation of this act, until a sufficient time shall have elapsed after a knowledge thereof, for her return to the United States: *And provided also*, That nothing herein contained shall be so construed as to arrest or stay any prosecution or judicial proceeding now pending in any court of the United States or the territories thereof, instituted against any citizen or inhabitant of the United States, for using, or against any ship or vessel belonging wholly or in part to any citizen or citizens, inhabitant or inhabitants of the United States, for sailing under the protection of a license or pass granted by the authority of the government of the United Kingdom of Great Britain and Ireland, or by any person or persons acting under the authority of the same.

APPROVED, August 2, 1813.

STATUTE I.

August 2, 1813.

[Obsolete.]

Act of February 13, 1813, chap. 22.

Construction to be put upon a former act regulating pensions, &c. &c.

CHAP. LVIII.—*An Act to amend and explain the act regulating pensions to persons on board private armed ships.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act regulating pensions to persons on board private armed ships shall be construed to authorize the Secretary of the Navy to place on the pension list under the restrictions and regulations of the said act any officer, seaman, or marine belonging to any private armed ship or vessel of the United States, bearing a commission of letter of marque, who shall have been wounded or otherwise disabled in the line of their duty as officers, seamen, or marines of such private armed ship or vessel.

APPROVED, August 2, 1813.

STATUTE I.

August 2, 1813.

[Obsolete.]

Further time allowed for filing certain land claims.

Notices to be recorded.

Claims to be barred on failure, if founded on any act of Congress.

CHAP. LIX.—*An Act giving further time for registering claims to lands in the late district of Arkansas, in the territory of Missouri, and for other purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every person or persons claiming lands in the late district of Arkansas, in the territory of Missouri, who are actual settlers on the land which they claim, and whose claims have not been heretofore filed with the recorder of land titles for the territory of Missouri, shall be allowed until the first day of January next, to deliver notices in writing and the written evidence of their claims to the recorder of land titles in the territory aforesaid; and the notices and evidences so delivered within the time limited by this act, shall be recorded in the same manner, and on payment of the same fees, as if the same had been delivered before the first day of July, one thousand eight hundred and eight; but the right of such persons as shall neglect so doing, within the time limited by this act, shall, so far as they are derived from or founded on any act of Congress, ever after be barred and become void, and the evidences of their claims never after admitted as evidence in any claim of the United States, against any grant derived from the United States.

SEC. 2. *And be it further enacted*, That the recorder of land titles

for the territory of Missouri, shall have the same powers and perform the same duties in every respect in relation to the claims that may be filed according to the preceding section, as the board of commissioners for ascertaining and adjusting claims to lands in the district of Louisiana would have had or should have performed, if such notice had been filed and such evidence delivered before the first day of July, one thousand eight hundred and eight, except that his decisions shall be subject to the revision of Congress.

SEC. 3. *And be it further enacted*, That it shall be the duty of the said recorder of land titles, to make to the commissioner of the general land office a report of all claims filed with said recorder, with the substance of the evidence in support thereof; and also his opinion, and such remarks respecting the claims as he may think proper to make; which report, together with a list of the claims which in the opinion of the said recorder ought to be confirmed, shall be laid by the commissioner of the general land office before Congress for their determination.

SEC. 4. *And be it further enacted*, That the said recorder shall be allowed fifty cents for each claim on which a decision shall be made, whether such decision shall be in favour or against the claims, which allowance shall be in full for his services under this act.

SEC. 5. *And be it further enacted*, That in every case where notice of the claim shall have been filed under former laws, and in which no testimony shall have been produced, the claimants shall be allowed until the first day of July, one thousand eight hundred and fourteen, to produce to said recorder testimony in support of such claims; and the said recorder shall in relation to such claims have the same powers and perform the said duties as are required of him on claims filed under this act.

Recorder of land titles for the territory of Missouri, to have power to settle and adjust land claims, &c. &c.

Recorder to make reports to commissioner of the general land office.

Fees to recorder, which shall be in full for his services.

Where notice shall have been filed under former laws, claimants to have further time.

APPROVED, August 2, 1813.