

ACTS OF THE THIRTEENTH CONGRESS

OF THE

UNITED STATES,

Passed at the third session, which was begun and held at the City of Washington, in the District of Columbia, on the nineteenth day of September, 1814, and ended on the fourth day of March, 1815.

JAMES MADISON, President of the United States; ELBRIDGE GERRY, Vice President of the United States and President of the Senate; JOHN GAILLARD, President of the Senate pro tempore, from the first of December, 1814; LANGDON CHEVES, Speaker of the House of Representatives.

STATUTE III.

CHAP. I.—*An Act further to extend the right of suffrage, and to increase the number of members of the legislative council in the Mississippi territory. (a)*

Oct. 25, 1814.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That each and every free white male person, being a citizen of the United States, who shall have attained the age of twenty-one years, and who shall have paid a county or territorial tax, and who also shall have resided one year in said territory previous to any general election, and be at the time of any such election a resident thereof, shall be entitled to vote for members of the House of Representatives, and a delegate to Congress, for the territory aforesaid: any thing in the ordinance or in any act relative to the government of said territory to the contrary notwithstanding.

Elective franchise defined.

SEC. 2. *And be it further enacted,* That the House of Representatives of the territory aforesaid be, and they hereby are authorized, to nominate eight persons, being citizens of the United States, to the President of the United States, four of whom shall be appointed members of the legislative council for said territory, in addition to the number already provided, any act or ordinance to the contrary notwithstanding.

Additional members for the legislative council to be appointed.

APPROVED, October 25, 1814.

STATUTE III.

CHAP. II.—*An Act further extending the time for locating Virginia military land warrants, and for returning the surveys thereon to the general land office. (b)*

Nov. 3, 1814.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the officers and soldiers of the Virginia line, on continental establishment, their heirs or assigns, entitled to bounty lands within the tract reserved by Virginia, between the Little Miami and Sciota rivers, for satisfying the legal bounties to her officers and soldiers upon continental establishment, shall be allowed a further term of three years, from and after the passage of this act, to ob-

Act of March 16, 1810, ch. 31. Officers and soldiers in Virginia line, on continental establishment, allowed a further time.

(a) An act to enable the people of the western part of the Mississippi territory to form a constitution and state government, and for the admission of such state into the union on an equal footing with the original states, March 1, 1817, ch. 23.

(b) See notes of acts relating to the sale of public lands north-west of the river Ohio, vol. i. 464.

Proviso.

tain warrants and complete their locations, and a further term of five years, from and after the passage of this act as aforesaid, to return their surveys and warrants, or certified copies of warrants, to the general land office, any thing in any former act to the contrary notwithstanding: *Provided*, that no locations, as aforesaid within the above-mentioned tract, shall, after the passing of this act, be made on tracts of land for which patents had previously been issued, or which had been previously surveyed; and any patent which may, nevertheless, be obtained for land located contrary to the provisions of this act, shall be considered as null and void.

APPROVED, November 3, 1814.

STATUTE III.

Nov. 15, 1814.

CHAP. III.—*An Act authorizing the President of the United States to cause to be built or purchased the vessels therein described. (a)*

Vessels to be built.

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 naval establishment, the President of the United States be, and he is hereby authorized to cause to be built or purchased, manned, equipped and officered, any number of vessels, not exceeding twenty, which, in his opinion, the public service may require, to carry not less than eight, nor more than sixteen guns, each.

Appropriation.

SEC. 2. *And be it further enacted*, That for the building, or purchase, and equipping of these vessels, the sum of six hundred thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated.

APPROVED, November 15, 1814.

STATUTE III.

Nov. 15, 1814.

CHAP. IV.—*An Act to authorize a loan for a sum not exceeding three millions of dollars.*

Act of Dec. 15, 1814, ch. 12.
A loan of three millions authorized.

How the proceeds to be applied.

Proviso.

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 three millions of dollars, to be applied, in addition to the moneys now in the treasury, or which may be received from other sources, to defray any expenses which have been, or during the present year may be, authorized by law, and for which appropriations have been, or during the present year, may be made by law; *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 last day of December next.

Secretary of the Treasury to cause certificates of stock to be sold for the sum to be borrowed.

An account to be laid before Congress of the rate, &c.

To appoint an agent or agents for obtaining

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. And the Secretary of the Treasury shall lay before Congress an account of all the moneys obtained by the sale of the certificates of stock in manner aforesaid, together with the 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 to be 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 nine 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 completing of the loan authorized by this act.

SEC. 4. *And be it further enacted*, That it shall be lawful to receive in payment of any loan obtained under this act, or under any other act of Congress authorizing a loan, treasury notes which have been issued according to law, and which shall become due and payable on or before the first day of January next, at the par value of such treasury notes, together with the interest thereon accrued, at the time of the payment on account of the loan.

SEC. 5. *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.

SEC. 6. *And be it further enacted*, That in addition to the annual sum of eight millions of dollars, heretofore appropriated to the sinking fund, adequate and permanent funds shall during the present session of Congress, be provided and appropriated, for the payment of the interest and reimbursement of the principal of said stock created by this act.

SEC. 7. *And be it further enacted*, That an adequate and permanent sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted during the present war, shall also be established during the present session of Congress.

SEC. 8. *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 authorized to be borrowed by virtue of this act, any thing in any of their charters to the contrary notwithstanding.

APPROVED, November 15, 1814.

subscriptions or selling the stock.

Commission to be paid for the service

Treasury notes due before January receivable in payment of this or any other loan.

Fund appropriated for the payment of interest and reimbursement of principal of stock created by virtue of this act.

Duty of commissioners of sinking fund, accordingly.

Permanent funds to be provided and appropriated, in addition to the sum already appropriated to the sinking fund.

An adequate sinking fund for paying the war debt to be created.

Banks in District of Columbia authorized to contribute to the loan.

STATUTE III.

Nov. 21, 1814.

Laws of the United States to be published in each and every territory of the United States.

CHAP. VI.—*An Act to authorize the publication of the laws of the United States within the territories 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 Secretary for the Department of State be, and he is hereby authorized to cause the laws of the United States, passed, or to be passed, during the present or any future session of Congress, to be published in two of the public newspapers

within each and every territory of the United States:—*Provided*, in his opinion, it shall become necessary and expedient.

APPROVED, November 21, 1814.

STATUTE III.

Nov. 22, 1814.

[Obsolete.]

The Secretary of the Treasury to appoint a clerk, &c.

CHAP. VII.—*An Act authorizing the Secretary of the Treasury to appoint a clerk in the office of the commissioner of the revenue, with power to sign licenses.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the head of the treasury department shall be, and he is hereby authorized, from time to time, as may be requisite, to designate a clerk in the office of the commissioner of the revenue, to assist in the signing of the licenses issuing from that office; and the clerk so designated shall have power to sign his own name to such licenses; which signature shall be as valid as that of the said commissioner of the revenue.

APPROVED, November 22, 1814.

STATUTE III.

Dec. 1, 1814.

[Expired.]

Secretary of State may give an additional allowance for bringing home destitute seamen.

Former claims to be adjusted and settled, as he may deem reasonable.

Continuance of this act.

CHAP. VIII.—*An Act authorizing the Secretary of State, during the continuance of the present war, to make an additional allowance to the owners and masters of vessels, for bringing back to the United States, destitute and distressed American seamen.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That during the continuance of the present war, the Secretary of State be, and he is hereby authorized, in addition to the sum of ten dollars, at present allowed by law for returning destitute American seamen to the United States, to allow such additional compensation as he may deem reasonable, to be paid out of the sum annually appropriated for the relief of destitute American seamen.

SEC. 2. *And be it further enacted*, That the Secretary of State be, and he is hereby authorized, to adjust and settle such claims as may have been exhibited at the Department of State, for returning destitute American seamen to the United States, and to allow, in addition to the ten dollars at present allowed by law, such additional compensation as he may deem reasonable, and to pay the same out of the fund appropriated for the relief of destitute American seamen.

SEC. 3. *And be it further enacted*, That this act shall continue and be in force during the continuance of the present war between the United States and Great Britain, and for one year thereafter.

APPROVED, December 1, 1814.

STATUTE III.

Dec. 10, 1814.

[Repealed.]

Act of March 3, 1815, ch. 78. Recruits authorized of able-bodied men between the ages of eighteen and fifty.

CHAP. X.—*An Act making further provision for filling the ranks of the army of the United States.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the passing of this act, each and every commissioned officer who shall be employed in the recruiting service, shall be, and he hereby is authorized to enlist into the army of the United States, any free effective able-bodied man, between the ages of eighteen and fifty years; which enlistment shall be absolute and binding upon all persons under the age of twenty-one years, as well as upon persons of full age, such recruiting officer having complied with all the requisitions of the laws regulating the recruiting service.

SEC. 2. *And be it further enacted*, That it shall not be lawful for any

recruiting officer to pay or deliver to a recruit under the age of twenty-one years, to be enlisted by virtue of this act, any bounty or clothing, or in any manner restrain him of his liberty, until after the expiration of four days, from the time of his enlistment; and it shall be lawful for the said recruit at any time during the said four days, to reconsider and withdraw his enlistment, and thereupon he shall forthwith be discharged and exonerated from the same.

SEC. 3. *And be it further enacted*, That so much of the fifth section of the act passed the twentieth day of January, one thousand eight hundred and thirteen, entitled "An act supplementary to the act, entitled 'An act for the more perfect organization of the army of the United States'" as requires the consent, in writing, of the parent, guardian, or master, to authorize the enlistment of persons under the age of twenty-one years, shall be, and the same is hereby repealed; *Provided however*, That in case of the enlistment of any person held to service as an apprentice, under the provisions of this act, whenever such person, at the time of his enlistment, shall be held by his indenture to serve for any term between two and three years, his master shall be entitled to receive one half of the money bounty; if held, in like manner, to serve between one and two years, the master shall be entitled to receive one-third of the money bounty as aforesaid; and if held, in like manner, to serve one year or less, the master shall be entitled to receive one-fourth of the money bounty as aforesaid.

SEC. 4. *And be it further enacted*, That in lieu of the bounty of one hundred and sixty acres of land, now allowed by law, there shall be allowed to each non-commissioned officer and soldier, hereafter enlisted, when discharged from service, who shall have obtained from the commanding officer of his company, battalion, or regiment, a certificate that he had faithfully performed his duty whilst in service, three hundred and twenty acres of land, to be surveyed, laid off, and granted under the same regulations and in every respect in the manner now prescribed by law; and the widow and children, and if there be nowidow nor child, the parents of every non-commissioned officer and soldier, enlisted according to law, who may be killed or die in the service of the United States, shall be entitled to receive the three hundred and twenty acres of land as aforesaid; but the same shall not pass to collateral relations, any law heretofore passed to the contrary notwithstanding.

SEC. 5. *And be it further enacted*, That any person subject to militia duty, who shall, according to law, furnish a recruit for the army of the United States, at his own expense, to serve during the war, shall thereafter be exempt from militia duty during the war; and every recruit thus furnished, shall be delivered to some recruiting officer of the United States, who shall immediately grant his receipt for such recruit, to the person furnishing him, and shall forthwith report the same to the Department of War, and shall specify in the report the name of such person, and his place of residence, as well as the name and description of the recruit, whereupon it shall be the duty of the Secretary for the Department of War to grant to the person furnishing such recruit a certificate of exemption from militia duty during the war, upon calls made upon authority of the United States, which certificate shall be good and available to all intents and purposes for that object; and every recruit thus furnished shall be entitled to the bounty in land, in the same manner, and upon the same conditions, as the other recruits in the army of the United States.

APPROVED, December 10, 1814.

Four probationary days allowed to young recruits before receiving the bounty.

Part of former laws requiring the consent of parents, &c. repealed.

Act of Jan. 20, 1813, ch. 12.

Proviso.

Land bounty changed, and to be given to recruits upon their discharge.

Persons furnishing recruits for the war, exempted from militia duty.

STATUTE III.

Dec. 10, 1814.

Act of Aug. 2, 1813, ch. 53.

Secretary of the Treasury may make a composition with private bankers in lieu of stamp duty.

Statements to be made by private bankers, and after verified by oath or affirmation.

Mode of ascertaining profits in order to a composition with the banks.

CHAP. XI.—*An Act supplementary to 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. (a)*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in respect to the stamp duties of any of the notes of private bankers which are subject by law to such duties, it shall be lawful for the Secretary of the Treasury to agree to an annual composition, in lieu thereof, with any of the said private bankers, at the rate of one and a half per centum on the amount of the annual profit made by such private bankers respectively, upon the capital employed in the business of their respective banks, to be ascertained as is hereinafter provided.

SEC. 2. *And be it further enacted, That every private banker, who shall be desirous to enter into the composition aforesaid, shall, at the time of proposing the same, transmit to the Secretary of the Treasury a statement, verified by his own oath or affirmation, and that of his cashier, or principal clerk, of the amount of the capital employed, or to be employed in his bank, and the charges and expenses of conducting the business thereof, in such detail as shall be satisfactory to the Secretary of the Treasury. And every private banker, after entering into such composition, shall keep a weekly account of his discounts, issues of bank notes, and deposits, and shall, once in every month, transmit to the Secretary of the Treasury a transcript thereof, verified by oath or affirmation as aforesaid, and he shall also, half yearly, make and transmit to the Secretary of the Treasury a statement of the profits of his bank for the preceding half year, verified as aforesaid.*

SEC. 3. *And be it further enacted, That for the purpose of carrying such compositions into effect, the Secretary of the Treasury may, from time to time, estimate the profits of the said private bankers respectively, either according to the amount of the capital by them respectively stated to be employed in the business of their respective banks as aforesaid, and the half-yearly profits by them respectively stated to be actually made thereon as aforesaid, or according to the amount of the capital, which, upon the general principle and practice of banking, would be requisite and proper for conducting the business of a bank, to the extent appearing upon the said monthly returns of the said private bankers respectively, and the usual profits made upon such capital. And the said private bankers, respectively, shall pay to the collector of internal duties for the district wherein their banks respectively are established, for the use of the United States, a composition in lieu of the said stamp duties, at the rate of one and a half per centum on the profits of their respective banks, estimated and ascertained in either of the modes aforesaid.*

APPROVED, December 10, 1814.

STATUTE III.

Dec. 15, 1814.

Duties on carriages.

Specific rates of duties.

CHAP. XII.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by duties on carriages, and the harness used therefor. (a)*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from the last day of December instant, there shall be paid the following yearly rates and duties upon every carriage, with the harness used therefor, kept for use, which shall not be exclusively employed in husbandry, or for the transportation of goods, according to the following valuations, to wit:

If not exceeding fifty dollars, one dollar.

(a) Repealed by act of Dec. 23, 1817, ch. 1.

If above fifty and not exceeding one hundred dollars, two dollars.

If above one hundred and not exceeding two hundred dollars, four dollars.

If above two hundred and not exceeding three hundred, seven dollars.

If above three hundred and not exceeding four hundred, eleven dollars.

If above four hundred and not exceeding five hundred, sixteen dollars.

If above five hundred and not exceeding six hundred, twenty-two dollars.

If above six hundred dollars and not exceeding eight hundred dollars, thirty dollars.

If above eight hundred dollars and not exceeding one thousand dollars, forty dollars.

If above one thousand dollars, fifty dollars; which valuations shall be made agreeably to the existing condition of the carriage and harness at the time of making the first entry thereof, in conformity to the provisions of this act, and shall not be changed in relation to any carriage and harness while subject to the duties imposed by this act.

SEC. 2. *And be it further enacted*, That every person having or keeping such carriage, shall, yearly, in the month of January, make and subscribe a true and exact entry thereof, describing the same, and stating its denomination and the number of its wheels, together with its value, and that of the harness used therefor, as aforesaid; 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 the person liable for the payment of such duty may reside.—And it shall be the duty of the collectors aforesaid, to attend within the month of January, in each year, at three 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 they may happen to be within the said month of January; within which said month, the duties shall be paid agreeably thereto, and on the payment thereof, to grant a certificate for each 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 a collector; and an entry shall be thereon made by him, specifying the name of the then owner of such carriage, and the time when he or she became possessed of the same.

Specific duties.

Time limited
for entering
carriages.

Act of July
22, 1813, ch. 16.

Proviso.

SEC. 3. *And be it further enacted*, That any person who, after the month of December, in any year, shall commence the having or keeping of any carriage subject to duty, shall and may, at any time during thirty days after he shall so commence the having or keeping of such carriage, make like entry and payment in manner before prescribed; and on payment of such proportion of the duty laid by this act on such carriage, and the harness used therefor, as the time from which he shall commence the keeping of such carriage to the end of the month of

Carriages to
be entered for
a part of the
year.

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.

Penalties for making untrue or fraudulent entries.

SEC. 4. *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 duty by this act imposed, with a further sum double the amount thereof, one moiety of which last sum shall be 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 in such case; which duty, 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 in every case where the owner of a carriage shall fail to enter the same in conformity to the provisions of this act, the collector shall have power, and he is hereby authorized, to determine the class to which such carriage belongs, and to fix the duty payable on the same.

And for neglect.

Certificates where the duties are collected.

SEC. 5. *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.

Proof necessary to entitle carriages to exemption from tax.

SEC. 6. *And be it further enacted*, That in case a question shall arise in the execution of this act, whether a carriage is exclusively employed in husbandry, or for the transportation of goods, such carriage shall be deemed not to be so employed, unless proof to the contrary be adduced by the owner or keeper thereof.

Deficient entries to be corrected.

Act of July 24, 1813, ch. 24.

SEC. 7. *And be it further enacted*, That in case any entry of a carriage may have been made under the "Act laying duties on carriages for the conveyance of persons," passed July twenty-fourth, one thousand eight hundred and thirteen, for a period extending beyond the first day of January next, it shall be the duty of the owner or keeper thereof, notwithstanding, to render the entry required by the second section of this act, to the proper collector, and to pay to him such sum as, with any duty previously paid, shall amount to the whole duty payable according to this act on such carriage, and the harness used therefor, subject, in case of neglect or failure, to a proportionate part of the penalty imposed in the fourth section of this act, which payment shall be endorsed on any certificate which may have been granted.

Penalty.

Assessors to report lists of carriages.

SEC. 8. *And be it further enacted*, That whenever hereafter there shall be a general assessment made throughout the United States, it shall be the duty of the principal assessor in each collection district, agreeably to instructions to be given by the Secretary of the Treasury, to cause a list of carriages, liable to duty, with the valuations thereof, as fixed in this act, to be made out and delivered to the collector for such district, according to which valuations, so far as the same may apply, the duties hereby imposed shall be thereafter assessed and collected: *Provided*, That the owner or keeper of a carriage liable to duty, shall not be thereby released from the obligation to make the entry hereby required to be made: *And provided further*, That carriages that are not contained in said list, shall be also liable to duty.

Proviso.

Provisions of former acts to apply under this.

SEC. 9. *And be it further enacted*, That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second

day of August, one thousand eight hundred and thirteen, shall, and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon collectors, are hereby imposed upon the collectors of the duties laid by this act.

SEC. 10. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government, for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively, and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted, the internal duties laid and imposed by this act, (and those laid and imposed by the "Act laying duties on carriages for the conveyance of persons," passed twenty-fourth July, one thousand eight hundred and thirteen, so far as the same are not hereby abolished,) shall be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in any act of Congress to the contrary thereof in any wise notwithstanding. And for effectual application of the revenue to be raised by and from the said internal duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged; *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said internal duties, or any or either of them, it shall be lawful so to do, upon providing and substituting by law, at the same time, and for the same purposes, other duties which shall be equally productive with the duties so altered, reduced, or changed: And, *Provided further*, that nothing in this act contained shall be deemed or construed in any wise to rescind or impair any specific appropriation of the said duties, or any or either of them, heretofore made by law, but such appropriation shall remain and be carried into effect according to the true intent and meaning of the laws making the same, any thing in this act to the contrary thereof in any wise notwithstanding.

SEC. 11: *And be it further enacted*, That the "Act laying duties on carriages for the conveyance of persons," passed July twenty-fourth, one thousand eight hundred and thirteen, shall cease after the thirty-first day of December, one thousand eight hundred and fourteen, except so far as the same may apply to the collection of duties which may have previously accrued, and except so far as entries may have been made or duties paid under the same, as contemplated in the seventh section of this act: *Provided*, That all fines, penalties, and forfeitures, which have been or may be incurred under the said act, shall be recovered and distributed, and may be mitigated or remitted, in like manner as if the said act had continued in full force and virtue.

APPROVED, December 15, 1814.

Act of Aug. 2, 1813, ch. 56.

Revenues arising under this act applied to payment of expenses incurred during present war.

Act of July 24, 1813, ch. 24.

If withdrawn, other adequate revenues substituted.

Proviso.

Former acts repealed; except as they are conformable with this.

Act of July 24, 1813, ch. 24.

Proviso.

STATUTE III.

CHAP. XIII.—*An Act directing the staff officers of the army to comply with the requisitions of naval and marine officers, in certain cases.*

Dec. 15, 1814.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That it shall be the duty of the several officers of the staff of the army of the United States to provide the officers, seamen, and marines of the navy of the United States, when acting, or proceeding to act on shore, in co-operation with the land troops upon the requisition of the commanding naval or marine officer of any such detachment of seamen or marines, under orders to act as

[Obsolete.]

Proviso.

aforesaid, with rations, also the officers and seamen with camp equipage, according to the relative rank and station of each, and the military regulations in like cases, together with the necessary transportation, as well for the men, as for their baggage, provisions, and cannon: *Provided nevertheless*, That the contract price of the rations which may be furnished, shall be reimbursed out of the appropriations for the support of the navy.

Naval officers while co-operating with land-forces, to have certain supplies.

SEC. 2. *And be it further enacted*, That the respective quartermasters of the army shall, upon the requisition of the commanding naval officer of any such detachment of seamen or marines, furnish the said officer and his necessary aids with horses, accoutrements, and forage, during the time they may be employed in co-operating with the land troops as aforesaid.

APPROVED, December 15, 1814.

STATUTE III.

Dec. 15, 1814.

[Obsolete.]

CHAP. XIV.—*An Act making additional appropriations for the service of the year one thousand eight hundred and fourteen.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That for defraying the expenses of the military establishment during the year eighteen hundred and fourteen, in addition to the sums heretofore appropriated by law to that object, the following sums be, and they are hereby appropriated, that is to say:

Specific appropriations.

For the pay of the army, five hundred thousand dollars.

For the subsistence of the army, one million of dollars.

For the quartermaster's department, five hundred thousand dollars.

For the ordnance department, five hundred thousand dollars.

For clothing, five hundred thousand dollars.

SEC. 2. *And be it further enacted*, That the following sums be appropriated for the purposes herein recited, that is to say:

For defraying the compensation granted by law to the members of the Senate and House of Representatives, their officers and attendants, during the year one thousand eight hundred and fourteen, in addition to the sum heretofore appropriated for that purpose, the sum of fifty thousand dollars.

For defraying the contingent expenses of the Senate of the United States, during the year one thousand eight hundred and fourteen, the sum of five thousand dollars, in addition to the sum heretofore appropriated.

For defraying the contingent expenses of the House of Representatives, during the year one thousand eight hundred and fourteen, the sum of ten thousand dollars, in addition to the sum heretofore appropriated.

SEC. 3. *And be it further enacted*, That the several appropriations herein before made, shall be paid and discharged out of any moneys in the treasury not otherwise appropriated.

APPROVED, December 15, 1814.

STATUTE III.

Dec. 21, 1814.

CHAP. XV.—*An Act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying duties on spirits distilled within the United States, and territories thereof, and by amending the act laying duties on licenses to distillers of spirituous liquors.* (a)

Excise duties upon spirits.
Act of April 19, 1816, ch. 58.

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 February next, there shall be paid upon all spirits, unless herein after specially excepted, which, after the said day, shall be distilled within

(a) Repealed by act of Dec. 23, 1817, ch. 1.

the United States or territories thereof, in any still or stills, or in any other vessel, or by the aid of any boiler, as defined in the act, entitled "An act laying duties on licenses to distillers of spirituous liquors," in addition to the duties payable for licenses therefor, the duties following, that is to say: for every gallon of such spirits distilled wholly or in part from foreign materials, twenty cents; and for every gallon of such spirits distilled from domestic materials, twenty cents; which said duties shall be paid by the owner, agent, or superintendent, of the still or other vessel in which the said spirits shall have been distilled: the amount thereof payable by any one person at any one time, if not exceeding ten dollars, shall, and if exceeding ten dollars, may, be paid in money, with a deduction of two per centum, at the time of rendering the accounts of spirits so chargeable with duty, required to be rendered by the second section of this act, or without deduction at the next subsequent time prescribed for rendering such accounts.

SEC. 2. *And be it further enacted*, That every person who, on the first day of February next, shall be the owner, of any still or boiler, or other vessel, used or intended to be used for the purpose of distilling spirituous liquors, or who shall have such still or boiler, or other vessel, 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 boiler, or other vessel, as aforesaid, either as owner, agent, or otherwise, shall, before he shall begin so to use, or cause the same so to be used, give bond in such sum as shall be prescribed by the Treasury Department, with at least two sureties, to the satisfaction of the collector of internal duties for the district in which the same shall be situate, in a sum not less than the computed duties for one year, nor less than one thousand dollars, that he will, before using or causing the same to be used, make true and exact entry and report in writing, to the said collector, of every such still or boiler, or other vessel owned or superintended by him, with the capacity thereof, the names of the owner, agent, and superintendent, the place where situate, and whether intended to be employed on foreign or domestic materials, with the quantity of domestic spirits in gallons, which he may have on hand: that he will thereafter, before using or causing the same to be used, make like entry and report, of any other still or boiler, or other vessel, used or intended to be used for distillation, that he may own, or have the agency or superintendence of, with the capacity thereof, the names of the owner, agent, and superintendent, the place where situate, and whether intended to be employed on foreign or domestic materials, with information, from time to time, of any change in the form, capacity, agency, ownership, or superintendence, which all or either of the said stills or boilers, or other vessels, may undergo: that he will, from day to day, enter or cause to be entered, in a book to be kept by him for that purpose, and which shall be open at all times, between the rising and setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums, or transcripts, thereof, the number of gallons of spirits distilled, keeping separate accounts of the spirits distilled from foreign and domestic materials; and will render to the said collector, on the first days of January, April, July and October, in each year, or within ten days thereafter, a general account in writing, taken from his books, of the number of gallons of each kind of spirits distilled for three months preceding said days, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue: that he will at the said times deliver to the said collector the original book of entries, which book shall be retained by said officer: that he will verify, or cause to be verified, the said entries, reports, books, and general accounts, on oath or affirmation, to be taken before the collector, or some officer authorized by the laws of the state

Act of July
24, 1813, ch. 25.

Distillers to
give bonds that
they will make
due entries and
reports of their
stills and boil-
ers, and per-
form certain
other acts.

Conditions of
the bond to be
given by distil-
lers.

to administer the same, according to the form required by this act, where the same is prescribed; and that he will pay to the said collector the duties which by this act ought to be paid on the spirits so distilled, and in the said account mentioned, if not exceeding ten dollars, at the time of rendering an account thereof, with a deduction of two per centum, and if exceeding ten dollars, either at said time with a like deduction, or at the next subsequent time prescribed for rendering such accounts without deduction; and the said bond may, from time to time, at the discretion of the collector, be renewed or changed in regard to the sureties and penalties thereof.

Entries to be verified by the oaths of the parties making them.

SEC. 3. *And be it further enacted*, That the entries made in the books of the distiller, required to be kept by the second section of this act, shall, on the said first days of January, April, July, and October, or within ten days thereafter, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which qualification shall be certified at the end of such entries, by the collector, or officer administering the same, and shall be in substance as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirits distilled at the distillery, owned by _____ in the county of _____, amounting to _____ gallons distilled from domestic materials, and _____ gallons distilled from foreign materials."

Oaths of the owners of stills to be subjoined in certain cases to the entries made.

SEC. 4. *And be it further enacted*, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books by the second section of this act shall not be made by himself, subjoin to the oath or affirmation of the person by whom they were made, the following oath or affirmation to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Delinquents amerced in ten per cent. damage, and their property may be distressed for the full amount.

SEC. 5. *And be it further enacted*, That in all cases in which the duties aforesaid, payable on spirits, shall not be duly paid, the person or persons chargeable therewith, shall pay, in addition, ten per centum on the amount thereof; and in case such duties, with said addition, shall not be paid within three months from the time the said duties ought to be paid, the collector for the district shall make a personal demand of the same from such person or persons, or by notice in writing, left at his or her dwelling, if within the collection district, and, if not, at the distillery owned or superintended by such person or persons; and in case of refusal or neglect to pay the said duties, with the addition, within ten days after such demand or notice, the amount thereof shall be recovered by distress and sale of the goods, chattels, and effects of the delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection, to make or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the courthouse of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for the payment of the duties aforesaid, the goods, chattels, or effects, so distrained, shall and may be restored to the owner or possessor, if, prior to the sale thereof, payment

Proviso.

or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, or effects, so distrained, as may be allowed in like cases by the laws or practice of the state or territory wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels or effects, at public auction, and shall and may retain from the proceeds of such sales, the amount demandable for the use of the United States, with the said necessary and reasonable expenses of distress and sale, as aforesaid, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: *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 necessary household furniture, and apparel for a family.

Proviso.

SEC. 6. *And be it further enacted*, That all spirits which shall be distilled within the United States or territories thereof, the duties on which shall not have been duly paid or secured, according to the true intent and meaning of this act, shall be forfeited, and may be seized as forfeited by any collector of the internal duties; *Provided always*, That such spirits shall not be liable to seizure and forfeiture in the hands of a bona fide purchaser, without notice of the duties not being paid, or secured to be paid.

Spirits distilled within the United States upon which the duties have not been paid, to be forfeited.

SEC. 7. *And be it further enacted*, That the owner, agent, or superintendent, of any still, boiler or other vessel, used in the distillation of spirits, who shall neglect or refuse to make true and exact entry and report of the same or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall forfeit, for every such neglect or refusal, all the spirits distilled by or for him, and the stills, boilers, and other vessels, used in distillation, together with the sum of one thousand dollars, to be recovered with costs of suit, which said spirits, with the vessels containing the same, and stills, boilers, and other vessels used in distillation, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon, according to law: *Provided*, Such seizure be made within three months after the cause for the same may have occurred, and that a prosecution or action thereupon shall have been commenced by such collector, within twenty days after the seizure thereof.

Spirits distilled to be forfeited for violations of this law.

Proviso.

SEC. 8. *And be it further enacted*, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any acts shall be done contrary to, or any acts omitted, that are required to be done by the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties, and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court: *Provided*, That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Bonds to be deemed forfeited in case their conditions are not fulfilled.

SEC. 9. *And be it further enacted*, That if any person shall forcibly obstruct or hinder a collector in the execution of this act, or of any of the powers or authorities hereby vested in him, or shall forcibly rescue, or cause to be rescued, any spirits, still, boiler, or other vessel, after the same shall have been seized by him, or shall attempt or endeavour so to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Penalties for obstructing the execution of this act, or rescuing property seized under it.

Collectors may enter distilleries at stated periods.

False swearing to be considered as amounting to wilful and corrupt perjury.

Refusing or non-complying distillers not entitled to licenses.

Receipts to be given by collectors.

Bonds in certain cases to be surrendered to the obligors.

Provisions of this and a former act to apply to stills used in the rectification of spirits.

Act of July 24, 1813, ch. 25.

Licenses to distil from foreign to extend to domestic materials.

Former act to remain in force, except as it is altered by the provisions of this.

July 24, 1813, ch. 25.

Aug. 2, 1813, ch. 56.

SEC. 10. *And be it further enacted*, That a collector shall be authorized to enter, at any time between the rising and setting of the sun, any distillery or place where any stills, boilers, or other vessels used in distillation, are kept within his collection district, for the purpose of examining and measuring the same, and the other vessels therein, or of inspecting the accounts of spirits from time to time distilled. And every owner of such distillery, or stills, or boilers, or other vessels, or persons having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examine and measure the same, or to inspect said accounts, shall for every such refusal forfeit and pay the sum of five hundred dollars.

SEC. 11. *And be it further enacted*, That any person who shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which an oath or affirmation is required to be taken in virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury; and shall, moreover, forfeit the sum of five hundred dollars.

SEC. 12. *And be it further enacted*, That no person who shall have refused or neglected to comply with the provisions of this act, shall be entitled, while such refusal or neglect continues, to receive a license for employing, in distillation, any still, or boiler, or other vessel, or shall be entitled to credit for any duties on spirits that may have accrued.

SEC. 13. *And be it further enacted*, That every collector shall give receipts for all sums by him collected under this act.

SEC. 14. *And be it further enacted*, That if it shall appear to the satisfaction of the collector for the district, that any owner, agent, or superintendent, of a still, boiler, or other vessel, used in distillation, who shall have given bond agreeably to the second section of this act, and shall have ceased to use the same for one year, and made oath or affirmation thereof, to be lodged with said collector, hath acted agreeably to the condition of such bond, the collector shall cause such bond to be delivered to said owner, agent, or superintendent.

SEC. 15. *And be it further enacted*, That all the provisions of this act, as well as of the "Act laying duties on licenses to distillers of spirituous liquors," passed the 24th day of July, one thousand eight hundred and thirteen, shall be deemed to apply to any still, or boiler, or other vessel used in distillation, which shall be employed in the rectification of spirituous liquors, and to spirits rectified therein, or with the aid thereof.

SEC. 16. *And be it further enacted*, That any license heretofore or hereafter granted for employing a still, boiler, or other vessel, in distilling spirits from foreign materials, shall authorize the distilling spirits from domestic materials also.

SEC. 17. *And be it further enacted*, That the "Act laying duties on licenses to distillers of spirituous liquors," passed the twenty-fourth of July, one thousand eight hundred and thirteen, shall be deemed to remain in full force, except as to the alterations thereof contained in this act, and that the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second day of August, one thousand eight hundred and thirteen, shall, and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon the collectors, are hereby imposed upon the collectors of the duties laid by this act: *Provided* That if any person to whom a license shall have been granted according

to the provisions of the act, entitled "An act laying duties on licenses to distillers of spirituous liquors," and who shall have given bonds for the payment of the duties therein mentioned, shall, on or before the first day of February next, discontinue the use of any still or stills, for the use of which the said license shall have been granted, and shall give notice thereof to the collector of internal duties for the district in which the same shall be situate, such license shall thereupon cease to be in force, and such person shall be holden to pay the same duties, and the same proceedings shall be had upon the bonds aforesaid, as in case the said license had been originally granted for the term during which it shall have been in force as aforesaid.

Act of July 24, 1813, ch. 25.

SEC. 18. *And be it further enacted*, That in addition to the licenses authorized and directed to be granted by the "Act laying duties on licenses to distillers of spirituous liquors," passed on the twenty-fourth day of July, one thousand eight hundred and thirteen, there may and shall be granted like licenses for a still or stills and for a boiler or boilers, for the term or period of one week, on payment, or securing of payment of the following duties, for each gallon of the capacity thereof.

Additional licenses upon the capacity of stills.

Act of July 24, 1813, ch. 25.

For a still, or stills, employed in distilling spirits from domestic materials, five cents;

For a boiler, or boilers, as defined in the said act, employed in distilling spirits from domestic materials, ten cents.

One half only, of which rates of duty shall be paid for a still or stills, and boiler or boilers, employed wholly in the distillation of roots.

Which said duties shall be collected in the same manner, and subject to the same provisions, as the duties imposed by the said act.

SEC. 19. *And be it further enacted*, That a deduction, at the rate of eight per centum per annum, shall be made from the duty payable for a license to distil spirituous liquors, on the payment thereof at the time of obtaining the same.

Reduction for payment when license is obtained.

SEC. 20. *And be it further enacted*, That every person who may be the owner, agent, or superintendent of one still only, whose capacity shall not exceed one hundred gallons, or of one boiler only, whose capacity shall not exceed fifty gallons, and each of which shall be wholly employed in distilling spirits from domestic materials, shall have the option of complying with the foregoing provisions of this act, and of the "Act laying duties on licenses to distillers of spirituous liquors," passed the twenty-fourth day of July, one thousand eight hundred and thirteen, or of paying, agreeably to the provisions of this act, twenty-five cents for every gallon of spirits distilled in such still or boiler; *Provided*, That to entitle such person to the benefits of the latter alternative, he shall deliver a written statement of his desire to the collector of the district in which such still or boiler may be situate, specifying the contents of the same, previously to the times of using such still or boiler, in every year. And any person so accepting the latter alternative, who shall fail to comply with the conditions on which the same is hereby allowed, shall forfeit and pay the sum of five hundred dollars, which said forfeiture shall in no wise affect or impair any other penalty which would otherwise attach to such failure.

Option given to pay upon the capacity of a still or upon the spirits distilled.

Act of July 24, 1813, ch. 25.

Proviso.

SEC. 21. *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

Collectors of internal revenue to collect the duties, &c. under this act.

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.

Abstracts of this and other laws to be furnished distillers.

Act of July 24, 1813, ch. 25.
Act of April 18, 1814, ch. 91.

Pledge of the revenue arising under this act.

Act of July 24, 1813, ch. 25.

Distillers may sell without license.

Secretary of the Treasury may anticipate the revenue arising under this act by pledging it for a loan.

Act of July 24, 1813, ch. 25.

SEC. 22. *And be it further enacted*, That the collector shall furnish to each distiller within the collection district an abstract of this act, and of the "Act laying duties on licenses to distillers of spirituous liquors;" and of such provisions of the "Act to amend the act, laying duties on licenses to retailers of wine, spirituous liquors, and foreign merchandise, and for other purposes," as regards distillers, which abstract shall be prepared and furnished to the collectors under the direction of the Secretary of the Treasury.

SEC. 23. *And be it further enacted*, That towards establishing an adequate revenue, to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted according to terms of the contracts respectively; and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish, the public debt, contracted and to be contracted; the rates and duties laid and imposed by this act, and the duties laid and imposed upon licenses to distillers, in and by the said act, entitled "An act laying duties on licenses to distillers of spirituous liquors," shall continue to be laid, levied and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in the said act of Congress to the contrary thereof in any wise notwithstanding. And for the effectual application of the revenue, to be raised by and from the said duties, to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said duties, or either of them, it shall be lawful so to do, upon providing and substituting by law, at the same time, and for the same purposes, other duties, which shall be equally productive with the duties so altered, reduced, or changed: *And provided further*, That nothing in this act contained shall be deemed or construed in any wise to rescind or impair any specific appropriation of the said duties, or either of them; but such appropriation shall remain and be carried into effect, according to the true intent and meaning of the law and laws making the same, any thing in this act to the contrary thereof in any wise notwithstanding.

SEC. 24. *And be it further enacted*, That in future it shall be lawful for the distiller or distillers of domestic spirits, and all persons from whose materials such spirits shall be distilled, to sell, without license, any quantity thereof not less than one gallon.

SEC. 25. *And be it further enacted*, That it shall be lawful for the President of the United States to authorize the Secretary of the Treasury to anticipate the collection and receipt of the duties laid and imposed by this act, and by the said act, entitled "An act laying duties on licenses to distillers of spirituous liquors," by obtaining a loan upon the pledge of the said duties for the reimbursement thereof, to an amount not exceeding six millions of dollars, and at a rate of interest not exceeding six per centum per annum. And any bank or banks now incorporated, or which may hereafter be incorporated, under the authority of the United States, is and are hereby authorized to make such loan: *Provided always, and it is expressly declared*, That the money so obtained upon

loan, shall be applied to the purposes aforesaid, to which the said duties, so to be pledged, are by this act applied and appropriated, and to no other purposes whatsoever.

APPROVED, December 21, 1814.

STATUTE III.

Dec. 23, 1814.

CHAP. XVI.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by duties on sales at auction, and on licenses to retail wines, spirituous liquors, and foreign merchandise, and for increasing the rates of postage. (a)*

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 February next, there shall be laid, levied, and collected, for the use of the United States, a sum of one hundred per centum upon, and in addition to the amount of the rates and duties respectively laid upon sales by way of auction, in and by the act of Congress, entitled "An act laying duties on sales at auction of merchandise, and ships and vessels," passed on the twenty-fourth day of July, in the year eighteen hundred and thirteen. And the said additional duty of one hundred per centum shall be levied, collected, paid, and accounted for, in like manner, by the same officers, subject in all respects to the same regulations and provisions, and with the like fines, penalties, forfeitures, and remedies from breaches of the law, as the said act of Congress, and the act to amend the said act, passed on the twenty-fourth day of March, in the year eighteen hundred and fourteen, declare and establish for levying, collecting, and paying the original duties to which the said duty of one hundred per centum is hereby added and attached. And it shall be the duty of every auctioneer, who shall have given bond under the said acts, to give like bond under this act, subject to the same penalties prescribed in the said act, passed on the twenty-fourth day of July, one thousand eight hundred and thirteen. And all sales at auction of any part, or parcel, of any merchandise, with the design and effect to ascertain and fix a price for the whole, or for any other part, of such merchandise, without exposing the whole, or such other part, to public sale, shall be deemed and taken to be sales at auction within the meaning of this act, and of the said act of Congress, to the whole amount of the merchandise whereof the sale is so effected, whether the same is afterwards conducted and effected by the auctioneer, or by any person, or persons, acting as a commission merchant, factor, or agent, or by the owner and owners of the merchandise. And it shall be the duty of the auctioneers respectively to specify in their quarterly accounts, upon oath or affirmation, all sales by them respectively made of a part or parcel of any merchandise as aforesaid, with the design and effect aforesaid, for whom and to whom such sales respectively were made, and the amount of the commissions or other compensation to them respectively paid, or payable by reason of such sales, as well with respect to the part or parcel of the merchandise actually exposed to sale, as with respect to the whole or any other part of such merchandise, the sale whereof is designed and effected as aforesaid. And the neglect or refusal so to do, shall be deemed to be a breach of the bond of the auctioneer, so neglecting or refusing, who shall also in that behalf forfeit and pay such other penalties as the said act of Congress prescribes in case of the non-performance of any other duty required from auctioneers, to be performed in taken [taking] out licenses, giving bonds, and keeping and rendering accounts.

SEC. 2. *And be it further enacted,* That from and after the first day of February next, there shall be added to the rates of postage, as at present established by law, a sum equal to fifty per centum upon the

A duty of 100 per cent. laid upon sales at auction.

Act of July 24, 1813, ch. 26.

Regulations with regard to the collection of the duty.

Act of March 24, 1814, ch. 32.

July 24, 1813, ch. 26.

Fifty per cent. added to postage.

(a) Repealed by act of Dec. 23, 1817, ch. 1.

amount of such rates respectively, for the use of the United States. And the said additional sum of fifty per centum shall be charged, collected, paid, and accounted for, in like manner, by the same officers, subject in all respects to the same regulations and provisions, and with the like fines, penalties, forfeitures, and remedies, for breaches of the law, as are provided for charging, collecting, and paying the original rates of postage to which the said sum of fifty per centum is hereby added and attached.

Fifty per cent. additional duties upon licenses to retailers of wines, &c.

Act of Aug. 2, 1813, ch. 39.

Act of April 18, 1814, ch. 9.

SEC. 3. *And be it further enacted*, That from and after the first day of February next, there shall be laid, levied, collected, and paid for the use of the United States, a sum of fifty per centum upon, and in addition to, the duties laid on licenses, granted in pursuance of the act of Congress, entitled "An act laying duties on licenses to retailers of wines, spirituous liquors and foreign merchandise," passed the second day of August, in the year eighteen hundred and thirteen. And the said additional sum of fifty per centum shall be charged, paid, collected, and accounted for, in like manner, by the same officers, subject, in all respects, to the same regulations and provisions, and with the same fines, penalties, forfeitures, and remedies, for breaches of the law, as in and by the said last mentioned act of Congress, and the act, entitled "An act to amend the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, and for other purposes," passed on the eighteenth day of April, in the year eighteen hundred and fourteen, are provided for charging, paying, and collecting the original duties on the said licenses respectively, to which the said sum of fifty per centum is hereby added and attached. And in case any license for carrying on the business of selling by retail, shall have been granted under the said act, "laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise," for a period extending beyond the first day of February next, the person to whom the same may have been granted, or transferred, shall previous to the first day of May thereafter, make the like application required therein, which shall further specify such period, and shall pay to the proper collector a sum equal to such proportion of fifty per centum on the original duty imposed on such license, as said period bears to a year, the payment of which sum shall be endorsed on the license previously granted. And if any person shall, after the last mentioned day, deal in the selling of wines, distilled spirituous liquors, or merchandise by retail, as defined in the said act, without having made such payment, such person shall, in addition to the payment of the additional duty hereby imposed, forfeit and pay the sum of one hundred and fifty dollars, to be recovered with cost of suit: *Provided*, That if any person to whom a license shall have been granted, according to the provisions of the act, entitled "An act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise," and who shall have paid for the same, or shall have given bond for the payment of the same, shall, on or before the commencement of the operation of this act, discontinue the use of the privileges by said license granted, and shall give due notice thereof, to the collector of the internal revenues of the district in which such license shall have been granted, such license shall cease to be of force, and such person shall be holden to pay a sum proportionate to the time which shall have run from the time of granting said license, to the first day of February next. And in case of actual payment for a term subsequent to the last-mentioned day, shall be entitled to receive back from the treasury of the United States, such sum so paid for such subsequent time, from the day last-mentioned.

Act of Aug. 2, 1813, ch. 39.

Provisions of several acts in relation to internal duties to be in force and ap-

SEC. 4. *And be it further enacted*, That the act of Congress entitled "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed on the second day of August, in the year one thousand eight hundred and

thirteen, shall be and remain in force, and shall, in all its provisions, be applied for the purpose of laying, collecting, and securing the duties by this act added or imposed, except as regards the rates of postage, as well with respect to the persons respectively liable to the payment thereof, as with respect to the officers employed in collecting and accounting for the same.

SEC. 5. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government, for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively, and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted; the internal rates and duties added, laid and imposed by this act, and the internal rates and duties laid and imposed by the said several acts of Congress, entitled, respectively, "An act laying duties on sales at auction of merchandise, and ships and vessels;" "An act regulating the postoffice establishment;" and "An act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise;" shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in the said acts of Congress to the contrary thereof, in any wise, notwithstanding. And for the effectual application of the revenue, to be raised by and from the said internal duties, to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce or change, the said internal duties, or any or either of them, it shall lawful so to do, upon providing and substituting, by law, at the same time, and for the same purposes, other duties which shall be equally productive with the duties so altered, reduced, or changed: *And provided further*, That nothing in this act contained, shall be deemed or construed in any wise to rescind or impair any specific appropriation of the said duties, or any or either of them, heretofore made by law; but such appropriation shall remain and be carried into effect according to the true intent and meaning of the law and laws making the same, any thing in this act to the contrary thereof in anywise notwithstanding.

APPROVED, December 23, 1814.

plied to the enforcement of this.

Act of Aug. 2, 1813, ch. 56.

Faith of the United States pledged for the application of the revenue arising under this act.

Act of July 24, 1813, ch. 25.

Act of April 30, 1810, ch. 37.

Act of Aug. 2, 1813, ch. 39.

STATUTE III.

Dec. 26, 1814.

[Obsolete.]

Treasury notes to be issued for sum deficient in an authorized loan.

Act of March 24, 1814, ch. 29.

Act of Nov. 15, 1814, ch. 4.

The amount of treasury notes which

CHAP. XVII.—*An Act supplementary to the acts authorizing a loan for the several sums of twenty-five millions of dollars and three millions of dollars.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of the Treasury be and he is hereby authorized, with the approbation of the President of the United States, to cause treasury notes to be prepared, signed and issued, for and in lieu of so much of the sum authorized to be borrowed on the credit of the United States, by the act of Congress, entitled "An act to authorize a loan for a sum not exceeding twenty-five millions of dollars," passed on the twenty-fourth day of March, in the year one thousand eight hundred and fourteen, and also for, and in lieu of so much of the sum authorized to be borrowed on the credit of the United States by the act of Congress, entitled "An act authorizing a loan for [a] sum of three millions of dollars," passed on the fifteenth day of November, in the year one thousand eight hundred and fourteen, as has not been borrowed or otherwise employed in the issue of treasury notes according to law: *Provided always*, That the whole amount of treasury notes issued by virtue of this act, for and in lieu of the residue of the said two sums as aforesaid, shall not exceed the sum of seven

may be issued shall not exceed 7,500,000 dollars.

Secretary of the Treasury to cause a further sum in treasury notes to be issued.

Regulations with respect to the reimbursement, &c. &c. of treasury notes.

Act of March 4, 1814, ch. 18.

Sum pledged for paying treasury notes, &c.

Appropriation for defraying expenses under this act.

Penalties for forging, &c. treasury notes.

millions five hundred thousand dollars: and further, that the treasury notes so issued shall be applied to the same uses to which the said two loans authorized as aforesaid were respectively by law made applicable.

SEC. 2. *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 cause treasury notes to be prepared, signed, and issued, for a further sum of three millions of dollars, to defray the expenses of the War Department, for the year one thousand eight hundred and fourteen, in addition to the sums heretofore appropriated by law for those purposes respectively.

SEC. 3. *And be it further enacted*, That the treasury notes to be issued by virtue of this act, shall be prepared, signed, and issued, in the like form and manner; shall be reimbursable at the same places, and in the like periods; shall bear the same rate of interest; shall in the like manner be transferable; and shall be equally receivable in payments to the United States for duties, taxes, and sales of public lands, as the treasury notes issued by virtue of the act of Congress, entitled "An act to authorize the issuing of treasury notes for the service of the year one thousand eight hundred and fourteen," passed on the fourth day of March, in the year aforesaid. And the Secretary of the Treasury, with the approbation of the President of the United States, shall have the like powers, in all respects, to prepare, issue, sell, pay, and distribute the treasury notes authorized to be issued by this act, or to borrow money on the pledge thereof, and to employ and pay an agent or agents for the purpose of making sale thereof, as were vested in him by the said last-mentioned act of Congress, in relation to the treasury notes therein and thereby authorized to be issued; and the forms and course of proceeding in all respects, for paying, receiving, and accounting for the treasury notes issued by virtue of this act, shall be similar to those prescribed in and by the said last-mentioned act of Congress, in relation to the treasury notes therein and thereby authorized to be issued.

SEC. 4. *And be it further enacted*, That a sum equal to the whole amount of the treasury notes issued by virtue of this act, to be paid out of any money in the treasury not otherwise appropriated, shall be and the same is hereby appropriated for the payment and reimbursement of the principal and interest of such treasury notes, according to contract, and the faith of the United States is hereby pledged to provide adequate funds for any deficiency in the appropriation hereby made.

SEC. 5. *And be it further enacted*, That a sum of forty thousand dollars, to be paid out of any money in the treasury not otherwise appropriated, be and the same is hereby appropriated for defraying the expense of preparing, printing, engraving and signing the said treasury notes; the expense of employing agents to make sale thereof, and all other expenses incident to issuing the treasury notes as authorized by this act.

SEC. 6. *And be it further enacted*, That if any person shall with intent to injure or defraud the United States, or any person or corporation, falsely make, forge, or counterfeit, or cause or procure to be falsely made, forged, or counterfeited, or willingly aid or assist in falsely making, forging, or counterfeiting any note, in imitation of, or purporting to be, a treasury note, or shall falsely alter, or cause or procure to be falsely altered, or wilfully aid or assist in falsely altering any treasury note issued by virtue of this act, or shall pass, utter, or publish, or attempt to pass, utter, or publish, as true, any false, forged, or counterfeited note, purporting to be a treasury note as aforesaid, knowing the same to be falsely made, forged, or counterfeited; or shall pass, utter, or publish, or attempt to pass, utter, or publish, as true, any falsely altered treasury note, issued as aforesaid, knowing the same to be falsely altered, every such person shall be deemed and adjudged guilty of felony, and being thereof convicted by due course of law, shall be sentenced to be imprisoned for

a period not less than three years, nor more than ten years, or imprisoned and kept to hard labor for a period not less than three years, nor more than ten years; and in either case be fined in a sum not exceeding five thousand dollars.

APPROVED, December 26, 1814.

CHAP. XVIII.—*An Act giving further time to locate certain claims to lands, confirmed by an act of Congress, entitled "An act confirming certain claims to lands in the District of Vincennes."*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the several persons, whose claims were confirmed by the act of Congress, entitled "An act confirming certain claims to lands in the District of Vincennes," approved the thirteenth day of February one thousand eight hundred and thirteen, and which have not been located, are hereby authorized to enter their locations with the register of the land office at Vincennes, on any part of the tract set apart for that purpose in said district, by virtue of an act, entitled "An act respecting claims to lands in the Indiana Territory and state of Ohio," and in conformity to the provisions of that act; and shall be entitled to receive their certificates and patents in the manner provided by the first-mentioned act; *Provided*, that such locations shall be made prior to the first day of July next.

APPROVED, December 26, 1814.

STATUTE III.

Dec. 26, 1814.

[Obsolete.]

Act of Feb. 13, 1813, ch. 23.
Certain locations to be entered with the register of the land office at Vincennes.

Act of Aug. 21, 1806, ch. 40.

Proviso.

STATUTE III.

Jan. 9, 1815.

CHAP. XX.—*An Act to provide for leasing certain lands reserved for the support of schools in the Mississippi territory.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the county court in each county in the Mississippi territory shall be, and is hereby authorized to appoint a number of agents, not exceeding five, who shall have power to let out on lease for the purpose of improving the same, the sections of land reserved by Congress for the support of schools, lying within the county for which the agents respectively are appointed, or to let them out at an annual rent, as they shall judge proper; and it shall be the duty of the said agents, under the direction of the county courts respectively, to apply with impartiality the proceeds arising from the rents of each section as aforesaid, to the purpose of education, and to no other use whatsoever, within the particular township of six miles square, or fractional township wherein such section is situated, in such manner, that all the citizens residing therein may partake of the benefit thereof, according to the true intent of the reservation made by Congress.

SEC. 2. *And be it further enacted,* That for the purpose of forming the aforesaid sections into convenient farms, the said agents shall have power to lay off the same into lots of not less than one hundred and six acres, nor more than three hundred and twenty acres, except in case of fractional sections; and in every case, whether of leases for the improvement of the lots, or for an annual rent, the lessee shall be bound in a suitable penalty not to commit waste on the premises by destroying of timber or removing of stone, or any other injury to the lands whatever.

SEC. 3. *And be it further enacted,* That the said agents shall have full power within their respective counties, when and so often as they think proper, by legal process, to remove any person or persons from the possession of any of the aforesaid reserved sections, when such person or persons have not taken a lease, and refuse or neglect to take the same; and it shall, moreover, be the duty of the said agents to inspect and inquire into any waste or trespass committed on any of the reserved sections aforesaid, by cutting and carrying off timber or stone, or any

County courts authorized to appoint agents for leasing of the sections of land for the use of schools.

The proceeds to be applied to this purpose.

Sections may be divided into convenient farms.

Lessees to be bound not to commit waste.

Trespassers may be removed by agents, who are authorized to inquire into waste, &c.

other damage that may be done to the same, whether by persons residing thereon or others; and the said agents are hereby authorized, when waste or trespass shall be committed, to proceed against the person or persons committing the same, according to the laws in such case made and provided; and actions in the cases aforesaid shall be sustained by the agents, and the damages recovered shall be one half to the use of such agents, and the other half to be applied to the same purpose as the proceeds of rents from the land on which the damage was sustained.

Fees to agents
for leases.

SEC. 4. *And be it further enacted*, That for each lease executed by the agents, they shall be entitled to receive the sum of two dollars, to be paid by the lessees respectively.

Limitation of
leases.

SEC. 5. *And be it further enacted*, That every lease which may be granted in virtue of this act, shall be limited to the period of the termination of the territorial form of government, in the said territory; and shall cease to have any force or effect after the first day of January next succeeding the establishment of a state government therein: *Provided*, That outstanding rents may be collected, and damages for waste or trespass may be recovered in the same manner as if the leases had continued in full force.

Proviso.

APPROVED, January 9, 1815.

STATUTE III.

Jan. 9, 1815.

[Repealed.]

CHAP. XXI.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same. (a)*

Act of March
3, 1815, ch. 90.
Direct tax of
six millions im-
posed.

Apportion-
ment among the
states.

New Hamp-
shire.
Massachusetts.

Rhode Island.

Connecticut.

Vermont.

New York.

New Jersey.

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

To the state of New Hampshire, one hundred and ninety-three thousand five hundred and eighty-six dollars and seventy-four cents.

To the state of Massachusetts, six hundred and thirty-two thousand five hundred and forty-one dollars and ninety-six cents.

To the state of Rhode Island, sixty-nine thousand four hundred and four dollars and thirty-six cents.

To the state of Connecticut, two hundred and thirty-six thousand three hundred and thirty-five dollars and forty-two cents.

To the state of Vermont, one hundred and ninety-six thousand six hundred and eighty-seven dollars and forty-two cents.

To the state of New York, eight hundred and sixty thousand two hundred and eighty-three dollars and twenty-four cents.

To the state of New Jersey, two hundred and seventeen thousand seven hundred and forty-three dollars and sixty-six cents.

(a) Notes of the acts which have been passed relating to the assessment of lands for direct taxes. Vol. i. page 580.

Decisions of the courts of the United States, on the acts of Congress laying direct taxes on lands, &c. A collector selling land for taxes, must act in conformity with the law from which his power is derived, and the purchaser is bound to inquire whether he has so acted. It is incumbent on the vendor to prove his power to sell. *Stead's Executors v. Course*, 4 Cranch, 403; 2 Cond. Rep. 151.

Under the act of Congress to lay and collect a direct tax, (July 14, 1798,) before the collector could sell the land of an unknown proprietor for non-payment of this tax, it was necessary that he should advertise the copy of the list of lands, &c. and the statement of the amount due for the tax and the notification to pay in sixty days, in four gazettes of the state, if there were so many. *Parker v. Rule's lessee*, 9 Cranch, 64; 3 Cond. Rep. 271.

In the case of a naked power not coupled with an interest, every pre-requisite to the exercise of that power, should precede it. In the case of lands sold for the non-payment of taxes, the marshal's deed is not prima facie evidence that the pre-requisites of the law have been complied with; but the party claiming under it must show positively that the law has been complied with. *Williams et al. v. Peyton's lessor*, 4 Wheat. 77; 4 Cond. Rep. 395. *Thatcher v. Powell*, 6 Wheat. 119; 5 Cond. Rep. 28.

To the state of Pennsylvania, seven hundred and thirty thousand nine hundred and fifty-eight dollars and thirty-two cents. Pennsylvania.

To the state of Delaware, sixty-four thousand ninety-two dollars and fifty cents. Delaware.

To the state of Maryland, three hundred and three thousand two hundred and forty-seven dollars and eighty-eight cents. Maryland.

To the state of Virginia, seven hundred and thirty-eight thousand thirty-six dollars and eighty-eight cents. Virginia.

To the state of Kentucky, three hundred and thirty-seven thousand eight hundred and fifty-seven dollars and fifty two-cents. Kentucky.

To the state of Ohio, two hundred and eight thousand three hundred dollars and twenty-eight cents. Ohio.

To the state of North Carolina, four hundred and forty thousand four hundred and seventy-six dollars and fifty-six cents. North Carolina.

To the state of Tennessee, two hundred and twenty thousand one hundred and seventy-three dollars and ten cents. Tennessee.

To the state of South Carolina, three hundred and three thousand eight hundred and ten dollars and ninety-six cents. South Carolina.

To the state of Georgia, one hundred and eighty-nine thousand eight hundred and seventy-two dollars and ninety-eight cents; and Georgia.

To the state of Louisiana, fifty-six thousand five hundred and ninety dollars and twenty-two cents. Louisiana.

SEC. 2. *And be it further enacted*, That from and after the passing of this act, the act of Congress, entitled "An act for the assessment and collection of direct taxes and internal duties," passed on the twenty-second day of July, one thousand eight hundred and thirteen, shall be and the same is hereby repealed, except so far as the same respects the collection districts therein and thereby established and defined, so far as the same respects internal duties, and so far as the same respects the appointment and qualifications of the collectors and principal assessors therein and thereby authorized and required; in all which respects, so excepted, as aforesaid, the said act shall be and continue in force for the purposes of this act: *Provided always*, That for making and completing the assessment and collection of the direct tax laid by virtue of the act of Congress entitled "An act to lay and collect a direct tax within the United States," passed on the second day of August, one thousand eight hundred and thirteen, the said first mentioned act of Congress shall be and continue in full force, anything in this act to the contrary thereof in any wise notwithstanding.

Repeal of part of the former act.

Act of July 22, 1813, ch. 16, with exceptions.

Proviso.

Act of Aug. 2, 1813, ch. 37.

SEC. 3. *And be it further enacted*, That each of the principal assessors heretofore appointed, or hereafter appointed, 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 is hereby 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 the principal assessors respectively, and each assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duty of his appointment under this act, take and subscribe, before some competent magistrate, or some collector of the direct tax and internal duties, (who is hereby empowered to administer the same) the following oath or affirmation, to wit: "I , 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 principal assessor (or assistant assessor, as the case may be,) for (naming the district,) without favour or partiality, and that I will do equal right and justice in every case in which I shall act as principal assessor (or assistant assessor, as the case may be.)" And a certificate of such oath, or affirmation, shall be delivered to the collector of the district for which

Principal assessors to divide their districts, and appoint assistants.

Number of assessment districts to be reduced.

Oaths of office.

such assessor shall be appointed, and every principal or assistant 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.

Secretary of the Treasury to prescribe rules for carrying this act into effect, &c.

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 principal assessor and his assistants in the performance of the duties enjoined by or under this act, and shall also frame instructions for the said principal assessors and their assistants, pursuant to which instructions the said principal assessors shall, on the first day of February next, 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 this act, 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. And it shall be further lawful for the Secretary of the Treasury to direct all errors committed in the assessment, valuation, and tax lists, or in collection thereof, heretofore or hereafter made in the valuation, assessment, and tax lists of the direct tax, laid by virtue of the said act of Congress entitled "An act to lay and collect a direct tax within the United States," and also, all such errors as may from time to time be committed in the assessment, valuation, and tax lists, or in the collection thereof, as may hereafter be made in the assessment of the direct tax by this act laid, to be corrected in such form, and upon such evidence, as the said secretary shall prescribe and approve.

Act of July 22, 1813, ch. 16.

Tax to be assessed according to the value in money of the property.

Proviso.

SEC. 5. *And be it further enacted*, That the said direct tax laid by this act shall be assessed and laid on the value of all lands and 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, existing at the time of the passage of this act, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid; *And provided also*, That nothing herein contained shall be construed to exempt from enumeration and valuation and the payment of the direct tax, any public lands which heretofore have been, or hereafter may be sold in the States of Ohio and Louisiana, under any law of the United States, the compact between the United States and the said states to the contrary notwithstanding.

Assistant assessor to proceed through their districts to obtain lists of taxable property.

Proviso.

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 a 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 assessor, and, as far as practicable, conformably to those which may be required for the same purpose under the authority of the respective states; *Provided always, nevertheless, and it is hereby further enacted and declared*, That the valuations, and assessments heretofore made and completed, or

to be made and completed, by virtue of the said act of Congress, entitled "An act for the assessment and collection of direct taxes and internal duties," and the said act of Congress, entitled "An act to lay and collect a direct tax within the United States," in relation to the several states wherein the same has been assessed or is assessing, shall be and remain the valuations and assessments for the said states respectively, subject only to the revision, equalization, and apportionment, among the several counties and state districts, by the board of principal assessors hereinafter constituted, to be made as is hereinafter directed, for the purpose of levying and collecting annually the direct tax by this act laid, in the manner hereinafter provided, until provision shall be made by law for altering, modifying, or abolishing the same. And the principal assessors in the said several states wherein a direct tax has heretofore been assessed as aforesaid, shall, at the time and times herein and hereby prescribed for making the valuation and assessment in the states wherein a direct tax has not heretofore been assessed (in consequence of the legislative assumption of the quotas of the direct tax by such states respectively,) proceed to revise and shall revise, their several and respective valuations, assessments, and tax lists, correcting therein all errors, and supplying all omissions, which have been or shall be therein discovered and ascertained. And in making the said revisal as aforesaid, it shall be the duty of the said principal assessors, to inquire and ascertain what transfers and changes of property in lands, lots of ground, dwelling houses and slaves, have been made and effected since the time of the original valuation and assessment aforesaid; and also what changes of residents and non-residents have occurred; and also what slaves have been born, or have died, or have run away, or become otherwise useless; and also what houses or other improvements of real estate have been burned or otherwise destroyed; and thereupon to make such changes, additions, or reductions, in the said valuations and assessments respectively, as truth and justice shall require. And for the purpose of making the said revisal as aforesaid, of the said valuations, assessments, and tax lists, the principal assessors shall take and pursue all lawful measures, by the examination of records, by the information of the parties in writing, or by any other satisfactory evidence or proof. And in case of any alteration made upon such revisal affecting the property or interests of any person, so as to charge such person with any greater amount of tax, or to transfer the charge of the tax from one person to another person, there shall be the like proceedings as is herein provided in the case of appeals upon an original assessment. And the principal assessors, after hearing such appeals, shall proceed to make out and to deliver revised lists of their valuations and assessments, respectively, to the board of principal assessors, to be constituted as is hereinafter mentioned. And thereupon, the said board of principal assessors shall proceed in the like manner as is hereinafter provided in the case of an original assessment, submitted to the said board of principal assessors, for the purpose of an equalization and apportionment of the direct tax by this act laid to and among the counties and state districts of the states respectively.

SEC. 7. *And be it further enacted*, That if any person owning, possessing, or having the care or management of, property liable to a direct tax as aforesaid, shall not be prepared to exhibit a written list when required as aforesaid, and shall consent to disclose the particulars of any and all the lands and lots of ground, with their improvements, dwelling-houses, and slaves, taxable as aforesaid, then and in that 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.

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

Act of July
22, 1813, ch. 16.
Act of Aug.
2, 1813, ch. 37.

Duties of
principal assessors.

Lists to be
made out by the
officer where
the owner of
property shall
neglect to furnish, &c.

Penalties for
furnishing
fraudulent lists

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, 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.

Absentees to
be notified to
furnish 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.

Penalty for
refusing to fur-
nish 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 persons 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 and lots of ground, with their improvements, dwelling houses, and slaves, owned or 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.

Non-residents'
property how
to be assessed.

SEC. 11. *And be it further enacted*, That whenever there shall be in any assessment district, any property, lands, and 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 which lists are required, and to make lists of the same, according to the form prescribed 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 not
lying within as-
sessment dis-
trict where
owners reside,
how to be en-
tered.

SEC. 12. *And be it further enacted*, That the owners, possessors, or persons having the care or 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 lists 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 the district, for the use of such principal assessor.

SEC. 13. *And be it further enacted*, That the lists aforesaid shall be taken with reference to the day fixed for that purpose, by this act as aforesaid, 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 this act, 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; 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 the amount of direct tax due thereon as aforesaid. The forms of the said general list 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 this act as aforesaid, requiring lists from individuals; and if any assistant assessor 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.

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 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 notifications as aforesaid, appeals will be received and determined by him, relative to any erroneous, or excessive valuations, or enumerations, by the assessor. And it shall be the duty of the principal assessor in each collection district, during twenty-five days after the date of publication to be made as aforesaid, to submit the proceedings of the assessors, and the list by them received, or taken as aforesaid, to the inspection of any and 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 it shall be the duty of said principal assessors to advertise and attend two successive days of the said twenty-five at the court house of each county within his assessment district, there to receive and determine upon the appeals aforesaid, and, *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

Lists to be
made with refer-
ence to the day
fixed by this act.

Penalty.

Principal as-
sessor to ad-
vertise some
public place
in their districts
where assess-
ment lists are to
be exhibited,
and may be ex-
amined.

Proviso.

Increase of
valuation.

Taxes of
county or state
districts, con-
taining more
than one assess-
ment district to
be equalized.

Principal as-
sessors to form
a board for the
despatch of
business.

A clerk or
clerks to be
appointed by
the board, who
shall be sworn
or affirmed.

Duties of the
clerks pre-
scribed.

Attendance of
the assessors to
be noted by
them, &c.

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 principal of inequality or error complained of. And the principal assessor shall have power to re-examine and equalize 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.

SEC. 15. *And be it further enacted*, That whenever a county or state district shall contain more than one assessment district, 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 equalize, the valuation of lands and lots of ground, with their improvements, dwelling houses, and slaves, between such assessment district, by deducting from, or adding to, either, such a rate, per centum, as shall appear just and equitable.

SEC. 16. *And be it further enacted*, That the principal assessors shall, immediately after the expiration of the time for hearing and deciding appeals, make out correct lists of the valuation and enumeration in each assessment district, and deliver the same to the board of principal assessors hereinafter constituted, in and for the states respectively. And it shall be the duty of the principal assessors, in each state, to convene, in general meeting, at such time and place as shall be appointed and directed by the Secretary of the Treasury. And the said principal assessors, or a majority of them, so convened, shall constitute, and they are hereby constituted a board of principal assessors for the purposes of this act, and shall make and establish such rules and regulations, as to them shall appear necessary for carrying such purposes into effect, not being inconsistent with this act, or the laws of the United States.

SEC. 17. *And be it further enacted*, That the said board of principal assessors, convened and organized as aforesaid, shall and may appoint a suitable person or persons, to be their clerk or clerks, who shall hold his or their office, or offices, at the pleasure of the said board of principal assessors, and whose duty it shall be to receive, record, and preserve all tax lists, returns and other documents delivered and made to the said board of principal assessors, and who shall take an oath or affirmation, (if conscientiously scrupulous of taking an oath,) faithfully to discharge his or their trust; and in default of taking such oath or affirmation, previous to entering on the duties of such appointment, or on failure to perform any part of the duties enjoined on him or them respectively by this act, he or they shall respectively forfeit and pay the sum of two hundred dollars, for the use of the United States, to be recovered in any court having competent jurisdiction, and shall also be removed from office.

SEC. 18. *And be it further enacted*, That it shall be the duty of the said clerks to record the proceedings of the said board of principal assessors, and to enter on the record the names of such of the principal assessors, as shall attend any general meeting of the board of principal assessors for the purposes of this act. And if any principal assessor shall fail to attend such general meeting, his absence shall be noted on the said record, and he shall, for every day he may be absent therefrom, forfeit and pay the sum of ten dollars for the use of the United States. And if any principal assessor shall fail or neglect to furnish the said board of principal assessors, with the lists of valuation and enumeration of each assessment district within his collection district, within three

days after the time appointed as aforesaid, for such general meeting of the said board of principal assessors, he shall forfeit and pay the sum of five hundred dollars for the use of the United States, and moreover shall forfeit his compensation as principal assessor. And it shall be the duty of the clerks of the said board of principal assessors, to certify to the Secretary of the Treasury, an extract of the minutes of the board, showing such failures or neglect, which shall be sufficient evidence of the forfeiture of such compensation, to all intents and purposes: *Provided always*, That it shall be in the power of the Secretary of the Treasury to exonerate such principal assessor or assessors from the forfeiture of the said compensation, in whole or in part, as to him shall appear just and equitable.

SEC. 19. *And be it further enacted*, That if the said board of principal assessors shall not, within three days after the first meeting thereof as aforesaid, be furnished with all the lists of valuation of the several counties and state districts of any state or states, they shall, nevertheless, proceed to make out the equalization and apportionment by this act directed, and they shall assign to such counties and state districts, the valuation lists of which shall not have been furnished, such valuation as they shall deem just and right, and the valuation thus made to such counties and state districts by the board of principal assessors, shall be final, and the proper quota of direct tax shall be, and is hereby declared to be imposed thereon accordingly.

SEC. 20. *And be it further enacted*, That it shall be the duty of the said board of principal assessors, diligently and carefully to consider and examine the said lists of valuation, as well in relation to the states which have been heretofore assessed, as in relation to the states which have not been heretofore assessed, for the direct tax for the year one thousand eight hundred and fourteen, and they shall have power to revise, adjust and equalize the valuation of property in any county or state district, by adding thereto or deducting therefrom such a rate per centum, as shall render the valuation of the several counties and state districts just and equitable: *Provided*, The relative valuation of property in the same county shall not be changed, unless manifest error or imperfection shall appear in any of the lists of valuation, in which case the said board of principal assessors shall have power to correct the same, as to them shall appear just and right. And if in consequence of any revisal, change, and alteration of the said valuation, any inequality shall be produced in the apportionment of the said direct tax to the several states as aforesaid, it shall be the duty of the Secretary of the Treasury to report the same to Congress, to the intent that provision may be made by law for rectifying such inequality.

SEC. 21. *And be it further enacted*, That as soon as the said board of principal assessors shall have completed the adjustment and equalization of the valuation aforesaid, they shall proceed to apportion to each county and state district its proper quota of direct tax, and they shall lay the same upon all the subjects of direct taxation herein prescribed within their respective counties and state districts, according to the provisions of this act, so as to raise upon each county or state district, a quota of taxes bearing the same proportion to the whole direct tax imposed on the state, as the valuation of such county or state district bears to the valuation of the state. And the said board of principal assessors shall, within twenty days after the time appointed by the Secretary of the Treasury for their first meeting, complete the said apportionment, and shall record the same; they shall thereupon further deliver to each principal assessor a certificate of such apportionment, together with the general lists by the principal assessors respectively presented to the board as aforesaid, and transmit to the Secretary of the Treasury a certificate of the apportionment by them made as aforesaid; and the principal assessors respectively shall thereupon proceed to revise their respective lists, and alter and make the same

Board of principal assessors to assign to certain counties and state districts such valuation as they may deem right and proper if not furnished with lists.

Board of principal assessors may equalize the rates of taxes for certain districts.

Proviso.

Taxes to be apportioned by the board of principal assessors.

in all respects conformable to the apportionment aforesaid by the said board of principal assessors; and the said principal assessors respectively shall make out lists containing the sums payable according to the provisions of this act, upon every object of taxation in and for each collection district; which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district, which is liable to the said tax, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district, liable to the payment of the said 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 sum payable, and the names of the respective proprietors, where known. And the said principal assessors shall furnish to the collector of the several collection districts respectively, within thirty-five days after the apportionment is completed as aforesaid, a certified copy of such list or lists for their proper collection districts, and in default of performance of the duties enjoined on the board of assessors and principal assessors respectively by this section, they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having competent jurisdiction: *And it is hereby enacted and declared*, That the valuation, assessment, equalization, and apportionment made by the said board of principal assessors as aforesaid, shall be and remain in full force and operation for laying, levying, and collecting, yearly and every year, the annual direct tax by this act laid and imposed, until altered, modified or abolished by law.

Collectors to execute receipts for taxable lists received from principal assessors.

SEC. 22. *And be it further enacted*, That each collector, on receiving a list as aforesaid from the said principal assessors respectively, shall subscribe three receipts, one of which shall be given on a full and correct copy of such list, which list shall be delivered by him to, and shall remain with, the principal assessor of his collection district, and shall 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.

Collectors to give bonds, &c.

SEC. 23. *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 the amount of the taxes assessed in the collection district, for which he has been or 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 the said bond shall be transmitted to, and deposited in the office of the comptroller of the treasury: *Provided always*, That nothing herein contained shall be deemed to annul, or in any wise to impair, the obligation of the bond heretofore given by any collector: but the same shall be and remain in full force and virtue, any thing in this act to the contrary thereof in any wise notwithstanding.

Proviso.

Amount of taxes as assessed to remain as a lien upon the property.

SEC. 24. *And be it further enacted*, That the annual amount of 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 annually 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.

SEC. 25. *And be it further enacted*, That each collector shall be au-

thorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, assigning to each 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 direct 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.

Collectors may appoint deputies, &c.

Proviso.

SEC. 26. *And be it further enacted*, That each of the said collectors, or his deputies, shall, within ten days after receiving his collection list from the principal assessors respectively as aforesaid, and annually within ten days after he shall be so required by the Secretary of the Treasury, 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 the collection lists as aforesaid, or after the receipt of the requisition of the Secretary of the Treasury, as aforesaid, 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, or 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. And in case of such distress, it shall be the duty of the officer charged with the collection, to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the courthouse of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress, for the payment of the duties aforesaid, the goods, chattels, or effects, so distrained, shall and may be restored to the owner or possessor, if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing and keeping the goods, chattels, or effects, so distrained, as may be allowed in like cases by the laws or practice of the state wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sale, the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress

Collectors to give public notice of the taxes assessed.

Proceeding to sell goods distrained.

and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects, shall have been distrained: *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.

Sale of property.

Act of Aug. 2, 1813, ch. 37.

Overplus received from the sale of delinquents' property to be returned to owners.

If property will not sell for the tax, &c.

Proviso.

Redemption.

Deeds to be made for property sold under this act, by the collectors.

SEC. 27. *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 person known or 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 previous 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. But in all cases where the property liable to a direct tax under this act, or the said act of Congress, entitled "An act to lay and collect a direct tax within the United States," shall not be divisible so as to enable the collector, by a sale of part thereof, to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges and commissions, shall be paid to the owner of the property or his legal representatives, or if he or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner or his legal representatives until he or they shall make application therefor to the Secretary of the Treasury, who upon such application, shall, by warrant on the treasurer, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid, cannot be sold for the amount of the tax due thereon, with the said additional twenty 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 on 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 charges. And in every case of the sale of real estate which has been made under the said act of Congress for the assessment and collection of direct taxes and internal duties, or which shall be made under the authority of this act by the collectors or marshals respectively, or their lawful deputies respectively, or by any other person or persons, the deeds for the estate so sold shall be prepared, made, executed, and proved, or acknowledged, at the time and times prescribed, in this act, by the collectors respectively, within whose collection district such real estate shall be situated, in such form of law as shall be authorized and required by the laws of the United States, or by the law of the state in which such real estate lies,

for making, executing, proving, and acknowledging, deeds of bargain and sale, or other conveyances for the transfer and conveyance of real estate: and for every deed, so prepared, made, executed, proved, and acknowledged, the purchaser or grantee shall pay to the collector the sum of five dollars for the use of the collector, marshal, or other person, effecting the sale of the real estate thereby conveyed.

SEC. 28. *And be it further enacted*, That with respect to property lying within any collection district, not owned, or occupied, or superintended, by some person residing in such collection district, 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 said principal assessors respectively as aforesaid, or the requisition of the Secretary of the Treasury, as aforesaid, 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*, That 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. 29. *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, 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: or if such property is not divisible as aforesaid, the whole thereof shall be sold and accounted for in manner hereinbefore provided. 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 such amount and addition. 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 centum, as the case may be, after defraying the said charges.

SEC. 30. *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 court of the United States, in the respective states, and within which district the property lies, correct lists of the tracts of land, 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, or 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 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 clerk shall, on appli-

List of the deeds.

Non-residents' property how to be made liable for taxes.

Designate collector to advertise.

Act of March 3, 1815, ch. 90, sec. 3.

Collectors to sell property of delinquent non-resident proprietors.

Collectors to purchase the property advertised and sold for the taxes.

See act of March 3, 1815, ch. 90, sec. 3.

Collectors designated by the Secretary of the Treasury to deposit with clerks of district courts correct lists of the property sold under this act.

Deeds to be given for undeemed land.

Lands of infants and persons insane.

Collectors to make periodical statements to Secretary of the Treasury and pay over all moneys received by them.

Collectors to be charged with amount of taxes receipted by them.

When to be credited.

cation, pay to the purchasers the money thus paid for their use; and the collectors respectively 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 clerk shall be entitled to receive from the purchaser, for his own use, the sum of one dollar, in addition to the sum hereinbefore made payable to the collector, 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 to 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 centum per annum; and on their payment 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 immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by, and received from, the parties, like costs of suit, as the judge of the district court shall, in that respect, tax and allow.

SEC. 31. *And be it further enacted*, That the several collectors shall, at the expiration of every month after they shall respectively commence their collections, in the next, and every ensuing year, 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 required by the Secretary of the Treasury, the moneys by them respectively collected within the said term; and each of the said collectors shall complete the collection of all sums annually 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 said board of principal assessors, or the said requisition of the Secretary of the Treasury as aforesaid: *Provided however*, That the period of one year and three months from the said annual day, shall be annually allowed to the collector designated in each state as aforesaid by the Secretary of the Treasury, with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

SEC. 32. *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 assessors respectively or transmitted to him by other collectors: and 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*, That 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 by him for sale in manner aforesaid, shall or may have been purchased by him in behalf of the United States.

SEC. 33. *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 with which the said collector is chargeable, 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, thereto 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 remains due, by distress and sale of the goods, and chattels, or any personal effects, of the surety or sureties of the delinquent collector. And the amount of the sums due from any collector 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.

Made the duty of the comptroller to bring delinquent collectors to account, &c.

Sale of the property of delinquent collectors and of their sureties.

SEC. 34. *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 this act, shall be liable to pay a sum not exceeding two thousand 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 or his deputies shall give receipts for all sums by them collected and retained in pursuance of this act.

Penalties upon collectors for extortion, &c.

SEC. 35. *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 making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuations; three dollars for every day employed in making revised valuations and tax lists, where an assessment and valuation have heretofore been made, and in hearing appeals and making out lists, agreeably to the provisions of this act, upon original assessments and valuations; and five dollars for every hundred taxable persons contained in the tax list as delivered by him to the said board of principal assessors: to each assistant assessor two dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that

Fees to assessors, &c.

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 lists as completed and delivered by him to the principal assessor: to each of the principal assessors constituting the board of principal assessors as aforesaid, for every day's actual attendance at the said board, the sum of three dollars, and for travelling to and from the place designated by the Secretary of the Treasury, three dollars for each thirty miles. And to each of the clerks of the said board, three dollars for every day's actual attendance thereon. And the said board of principal assessors, and the said assessors severally and respectively, shall be allowed their necessary and reasonable charges for books and stationery used in the execution of their duties; and the compensation herein allowed shall be in full for all other expenses not particularly specified.

Compensation provided for the principal assessors, and the assistants, as well as of the boards, to be paid at the treasury.

Appropriation.

Proviso.

President may make appointments of principal assessors, in recess of the Senate.

Separate accounts to be kept at the treasury of the proceeds of direct taxes and internal duties.

Made the duty of the principal assessors to ascertain and keep accounts of the transfers of real property.

SEC. 36. *And be it further enacted*, That the compensation herein before provided for the services of the principal assessors and their assistants, and for the board of principal assessors and their clerks, shall be paid at the treasury; and there is hereby appropriated for that purpose the sum of two hundred thousand dollars, to be paid out of any money not otherwise appropriated. And the President of the United States shall be and he is hereby authorized to augment, in cases where he shall deem it necessary, the compensation authorized by this act for the principal assessors and their assistants: *Provided*, That no principal assessor shall, in any case, receive more than three hundred dollars, and no assistant assessor shall receive more than one hundred and fifty dollars: and for such augmented compensation, and the expense of carrying this act annually into effect, there is further hereby appropriated an annual sum of one hundred and fifty thousand dollars, to be paid out of any money in the treasury not otherwise appropriated.

SEC. 37. *And be it further enacted*, That in cases where principal assessors have not been, or shall not, during the present session of Congress, be appointed, and in cases where vacancies shall occur in the office of principal assessor, the President of the United States is hereby authorized to make appointments during the recess of the Senate, by granting commissions, which shall expire at the end of the next session. And 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 district, 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.

SEC. 38. *And be it further enacted*, That separate accounts shall be kept at the treasury, of all moneys received from the direct tax and from the internal duties, in each of the respective states, territories, and collection districts: and that separate accounts shall be kept of the amount of each species of duty that shall accrue, with the moneys paid to the collectors, assessors and assistant assessors, and to the other officers employed, in each of the respective states, territories, and collection districts, which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

SEC. 39. *And be it further enacted*, That the principal assessors respectively shall, yearly, and every year, after the year one thousand eight hundred and fifteen, in the month of January, inquire and ascertain, in the manner by the sixth section of this act provided, what transfers and changes of property in lands, lots of ground, dwelling houses and slaves, have been made and effected in their respective districts, subsequent to the next preceding valuation, assessment and apportionment of the direct tax by this act laid; and within twenty days thereafter, they shall

make out three lists of such transfers and changes, and transmit one list to the Secretary of the Treasury, another list to the commissioner of the revenue, and the third shall be delivered to the collector of the collection district. And it shall yearly, and every year, after the said year one thousand eight hundred and fifteen, be the duty of the Secretary of the Treasury to notify the collectors of the several collection districts, a day in the month of February, on which it shall be the duty of the said collectors to commence laying and collecting the annual direct tax by this act laid and imposed, according to the assessment of the tax lists to them delivered by the said principal assessors, as aforesaid, subject only to such alterations therein as shall be just and proper, in the opinion of the Secretary of the Treasury to conform to the transfers and changes aforesaid, ascertained by the principal assessors as aforesaid; and the said collectors shall annually in all respects, proceed in and conclude the collection of the said direct tax, in the same manner and within the time hereinbefore provided and prescribed.

SEC. 40. *And be it further enacted*, That each state may pay its quota of the direct tax by this act laid, into the treasury of the United States, for the first and for any and every succeeding year; and in consideration of such payment, the state shall be entitled to a deduction of fifteen per centum, if paid before the first day of May, and ten per centum if paid before the first day of October, in the year to which the payment relates: *Provided*, That notice of the intention to make such payment, be given to the Secretary of the Treasury, on or before the first day of April in each year; *And provided*, That such notice and payment shall not in anywise prevent or discontinue the proceedings under this act, to make the valuations, assessments, and apportionments herein authorized and directed, but shall only prevent or discontinue the collection of the quota of the state giving such notice and making such payment.

SEC. 41. *And be it further enacted*, That towards establishing an adequate revenue, to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively; and for creating an adequate sinking fund, gradually to reduce, and eventually to extinguish the public debt, contracted, and to be contracted, the direct tax by this act laid shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in the said act of Congress to the contrary thereof in anywise notwithstanding. And for the effectual application of the revenue to be raised by and from the said direct tax laid by this act, and also by and from the direct tax laid by the said act of Congress, entitled "An act to lay and collect a direct tax within the United States," to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said direct tax by this act laid, it shall be lawful so to do, upon providing and substituting, by law, at the said time, and for the same purposes, other taxes or duties, which shall be equally productive with the direct tax so altered, reduced, or changed: *And provided further*, That nothing in this act contained shall be deemed or construed in anywise to rescind or impair any specific appropriation of the said direct taxes, or either of them; but such appropriation shall remain and be carried into effect, according to the true intent and meaning of the law and laws making the same, any thing in this act to the contrary thereof in anywise notwithstanding.

SEC. 42. *And be it further enacted*, That it shall be lawful for the President of the United States to authorize the Secretary of the Treasury to anticipate the collection and receipt of the direct tax laid and imposed by this act, and by the said act of Congress, entitled "An act to lay and

Act of March
4, 1815, ch. 90,
sec. 1.

States au-
thorized to as-
sume the pay-
ment of their
respective quo-
tas of tax and
to be allowed a
discount.

Proviso.

Pledge of
taxes for the
payment of the
public debt, &c.

Act of Aug.
2, 1813, ch. 37.

Loans author-
ized in antici-
pation of the
taxes.

Act of Aug.
2, 1813, ch. 37.

Proviso.

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

collect a direct tax within the United States," by obtaining a loan upon the pledge of the said direct taxes, or either of them, for the reimbursement thereof, to an amount not exceeding six millions of dollars; and at a rate of interest not exceeding six per centum per annum. And any bank or banks now incorporated, or which may hereafter be incorporated, under the authority of the United States, is, and are hereby authorized to make such loan: *Provided always, and it is expressly declared,* That the money so obtained upon loan, shall be applied to the purposes aforesaid, to which the said direct taxes so to be pledged are by this act applied and appropriated, and to no other purposes whatsoever.

APPROVED, January 9, 1815.

STATUTE III.

Jan. 18, 1815.

CHAP. XXII.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on various goods, wares, and merchandise, manufactured within the United States. (a)*

Tax imposed.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the expiration of ninety days subsequent to the passing of this act, there shall be paid upon all goods, wares, and merchandise, of the following descriptions, which shall thereafter be manufactured or made for sale within the United States, or the territories thereof, the respective duties following, that is to say:

Rates of Spe-
cific articles.

Pig iron, per ton, one dollar.

Castings of iron, per ton, one dollar and fifty cents.

Bar iron, per ton, one dollar.

Rolled or slit iron, per ton, one dollar.

Nails, brads, and sprigs, other than those usually denominated wrought, per pound, one cent.

Candles of white wax, or in part of white and other wax, per pound, five cents.

Mould candles of tallow, or of wax other than white, or in part of each, per pound, three cents.

Hats and caps, in whole or in part of leather, wool or furs; bonnets, in whole or in part of wool or fur, if above two dollars in value, eight per centum ad valorem.

Hats of chip or wood covered with silk or other materials, or not covered, if above two dollars in value, eight per centum ad valorem.

Umbrellas and parasols, if above the value of two dollars, eight per centum ad valorem.

Paper, three per centum ad valorem.

Playing and visiting cards, fifty per centum ad valorem.

Saddles and bridles, six per centum ad valorem.

Boots and bootees, exceeding five dollars per pair in value, five per centum ad valorem.

Beer, ale, and porter, six per centum ad valorem.

Tobacco, manufactured segars and snuff, twenty per centum ad valorem.

Leather, including therein all hides and skins, whether tanned, tawed, dressed, or otherwise made, on the original manufacture thereof, five per centum ad valorem: which said duties shall be paid by the owner or occupier of the buildings or vessels in which, or of the machines, implements, or utensils wherewith, the said goods, wares, and merchandise, shall have been manufactured or made, or by the agent or superintendent thereof; the amount thereof payable by any one person at any one time, if not exceeding twenty dollars shall, and, if exceeding twenty dollars may, be paid in money with a deduction of two per centum at the time

a) See note to the act of July 4, 1789, ch. 2, vol. i. p. 24.

of rendering the accounts of the articles so chargeable with duty, required to be rendered by the second section of this act, or without deduction at the next subsequent time prescribed for rendering such accounts.

SEC. 2. *And be it further enacted*, That every person who, from and after the expiration of ninety days subsequent to the passing of this act, shall be the owner or occupier of any building, or vessel, or machine, implement or utensil, used or intended to be used for the manufacturing or making of such goods, wares and merchandise, or either of them, or who shall have such building, or vessel, or machine, implement or utensil under his superintendence, either as agent for the owner or on his own account, shall before the expiration of the said ninety days, and every person who, after the expiration of the said ninety days, shall use or intend to use any building, or vessel, or machine, implement or utensil, as aforesaid, either as owner, occupier, agent, or otherwise, shall before he shall begin so to use, or cause the same so to be used, give bond, with at least two sureties, to the satisfaction of the collector of internal duties for the district in which the same shall be situate, in a sum not less than the computed duties for one year, nor less than one hundred dollars, that he will, before using or causing the same to be used, make true and exact entry and report in writing to the said collector of every such building, or vessel, machine, implement, or utensil, owned, occupied, or superintended by him, with the size thereof, the names of the owner, occupier, agent, and superintendent, the place where situate, and the manner in which, and the time for which, not exceeding one year, it is intended to employ the same, with the denominations and quantities of the articles manufactured or made as aforesaid, which he may have on hand, with the value thereof; that he will, thereafter, before using or causing the same to be used, make like entry and report of any other building, or vessel, machine, implement or utensil, used or intended to be used as aforesaid, that he may own, occupy, or have the agency or superintendence of, with the size thereof, the names of the owner, occupier, agent and superintendent, the place where situate, and the manner in which and the time for which, not exceeding one year, it is intended to employ the same, with information from time to time of any change in the form, size, agency, ownership, occupancy or superintendence which all or either of the said buildings or vessels, machines, implements or utensils may undergo: that he will from day to day, so long as he may use the same, enter or cause to be entered, in a book or books to be kept by him for that purpose, and which shall be open at all times between the rising and setting of the sun for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of the articles manufactured or made, and will render to the said collector, on the first day of January, April, July, and October, in each year, or within ten days thereafter, a general account in writing, taken from his books, of the denominations and quantities of the said articles, with the aggregate value thereof, for three months preceding said days, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue: that he will, at the said times, deliver to the said collector the original book of entries, which book shall be retained by said officer: that he will likewise, from day to day, enter or cause to be entered, in a book or books to be kept by him for that purpose, and which shall be open at all times, between the rising and setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of all the hereinbefore enumerated manufactured articles sold, with the price for which the same were sold, specifying in each sale the name of the person to whom sold, where the amount sold shall exceed ten dollars in value: and that he will render to the said collector, at the time of rendering the said general accounts,

Owners of
stills, &c. to
give bonds, &c.

Conditions
prescribed.

a statement in writing, taken from said book or books, in which there shall be specified the denominations and quantities of all such manufactured articles sold on each day, stating distinctly each sale, with the name of the purchaser, and the denominations and quantities sold, and price, where the same shall exceed ten dollars, and the aggregate denominations and quantities, with the aggregate value of all other sales: that he will verify, or cause to be verified, the said entries, reports, books, general accounts, and statements, on oath or affirmation, to be taken before the collector, or some officer authorized by law to administer the same, according to the form required by this act, where the same is prescribed; and that he will pay to the said collector the duties which by this act ought to be paid on the articles so manufactured, and in the said account mentioned, if not exceeding twenty dollars, at the time of rendering an account thereof, with a deduction of two per centum, and if exceeding twenty dollars, either at said time, with a like deduction, or at the next subsequent time prescribed for rendering such accounts without deduction; and the said bond may, from time to time, at the discretion of the collector, be renewed or changed in regard to the sureties and penalties thereof. And every such person, whether owner, occupier, agent, or superintendent as aforesaid, shall, at the time of making the entry and report first before stated, obtain agreeably thereto a license for employing, for a term not exceeding one year, such buildings, or vessels, or machines, implements, or utensils, describing the same, with the use to which they are to be applied, the place where situate, the name of the owner, occupier, agent, or superintendent, and the term for which it is intended to use the same; which license the said collector is hereby empowered and directed to grant. And a like license, for any term not exceeding a year, shall be obtained and granted on a like report and entry made at any time thereafter, without requiring a new bond; so long as the bond aforesaid shall remain in force; which licenses shall be signed by the commissioner of the revenue, and countersigned by the collector who shall issue the same.

Licenses to be taken out according to entries, &c.

Entries to be verified by oaths of the parties making them.

SEC. 3. *And be it further enacted*, That the entries made in the books required to be kept by the second section of this act, shall, on the said first days of January, April, July, and October, or within ten days after each of the said days, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which qualification shall be certified at the end of such entries by the collector, or officer administering the same, and shall be in substance as follows: "I (or we) do swear (or affirm) that the foregoing entries were made by me (or us) on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantities and denominations, with the value thereof, of the manufactured (or sold as the case may be) by _____, in the _____ of _____."

In case the original entries are not made, the oath or affirmation of the owners to be subjoined.

SEC. 4. *And be it further enacted*, That, the owner, occupier, agent or superintendent aforesaid, shall, in case the original entries required to be made in his books by the second section of this act, shall not be made by himself, subjoin to the oath or affirmation of the person by whom they were made, the following oath or affirmation, to be taken as aforesaid: "I, _____, do solemnly swear (or affirm) that to the best of my knowledge and belief, the foregoing entries are just and true, and that _____ have taken all the means in _____ power to make them so."

Delinquents to pay an additional per centage.

SEC. 5. *And be it further enacted*, That in all cases in which the duties aforesaid shall not be duly paid, the person chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and in case such duties, with said addition, shall not be paid within three months from the time the said duties ought to be paid, the collector for the district shall make a personal demand of the same of such person, or by notice in

writing, left at his dwelling, if within the collection district, and if not at the manufactory owned or superintended by such person; and in case of refusal or neglect to pay the said duties, with the addition, within ten days after such demand or notice, the amount thereof shall be recovered by distress and sale of goods, chattels, and effects of the delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection, to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the courthouse of the same county, if not more than ten miles distant; which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for payment of the duties aforesaid, the goods, chattels or effects so distrained, shall and may be restored to the owner or possessor, if, prior to the day assigned for the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels or effects so distrained, as may be allowed in like cases, by the laws or practice of the state or territory wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sales the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress and sale, and a commission of eight per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels or effects, shall have been distrained: *Provided*, That it shall not be lawful to make distress of beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

Additional penalties.

Proviso.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise, which shall be manufactured or made within the United States, or the territories thereof, the duties on which shall not have been duly paid or secured, according to the true intent and meaning of this act, shall, together with the vessels containing the same, be forfeited, and may be seized as forfeited by any collector of the internal duties, and held by him until a decision shall be had thereon, according to law; *Provided*, That said goods, wares, and merchandise, shall not be liable to be forfeited in the hands of a bona fide purchaser, who shall have purchased the same without knowledge of the duties not being paid, or secured to be paid. And if any person shall conceal or buy any goods, wares, and merchandise, as aforesaid, knowing them to be liable to seizure and forfeiture under this act, such person shall, on conviction thereof, forfeit and pay a sum double the value of the goods so concealed or purchased.

Goods upon which duties have not been paid to be forfeited.

Proviso.

SEC. 7. *And be it further enacted*, That the owner, occupier, agent, or superintendent, as aforesaid, of or for any such building, or vessel, machine, implement, or utensil, used in the manufacture or making of any of the said goods, wares, and merchandise, who shall wilfully neglect or refuse to make true and exact entry and report of the same, or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall

Penalties for neglecting to make entries, &c.

forfeit, for every such neglect or refusal, all the goods, wares, and merchandise, manufactured or made by or for him, with the vessels containing the same, and the vessels, machines, implements, or utensils, used in said manufacture or making, together with the sum of five hundred dollars, to be recovered with costs of suit; which said goods, wares, and merchandise, with the vessels, or machines, implements or utensils, so used, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon according to law; *Provided*, Such seizure be made within three months after the cause for the same may have occurred, and that a prosecution or action thereupon shall have been commenced by such collector within sixty days after such seizure.

Proviso.

Bonds to be forfeited—in what cases.

SEC. 8. *And be it further enacted*, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any act shall be done contrary to, or any acts omitted that are required to be done by, the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court; *Provided*, That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Duties payable upon articles manufactured for sale, only.

SEC. 9. *And be it further enacted*, That the duties imposed by this act, shall be considered as applying solely to articles manufactured for sale, and shall not be considered as including any articles manufactured exclusively for the use of the person manufacturing the same.

Upon what description of goods duties to be paid.

SEC. 10. *And be it further enacted*, That the duties laid by this act, shall be payable on all the goods, wares, and merchandise aforesaid, the manufacture or making of which, shall not within ninety days after the passing thereof, be fully completed, or which shall not be then in the condition in which they usually are when offered for sale.

Penalties for using stills, &c. without renewing licenses.

SEC. 11. *And be it further enacted*, That any owner, occupier, agent, or superintendent, as aforesaid, who may have given bond as required in the second section of this act, who shall, after thirty days' notice given him in writing, by the collector, fail to renew or change the same in regard to the sureties and penalties thereof, as is in the same section provided, shall thereafter incur the penalties attached to employing the said buildings, or vessels, or machines, implements, or utensils, without having a license therefor.

Form of the bond, &c. to be prescribed by Secretary of the Treasury.

SEC. 12. *And be it further enacted*, That the forms of the bond required to be given by the second section of this act, as well as the forms of the several oaths, reports, entries, statements, and accounts, by this act required to be taken, kept, and rendered, shall be prescribed by the Treasury Department, agreeably to which the aforesaid specification of the buildings or vessels, in which, or of the machines, implements, or utensils, wherewith, the aforesaid goods, wares, and merchandise, shall be manufactured or made, shall be rendered by the owner, occupier, agent, or superintendent thereof.

Returns to be made by owners.

SEC. 13. *And be it further enacted*, That the value of the manufactured or made goods, wares, and merchandise, required to be stated as aforesaid, shall be regulated by the average of the actual sales by the manufacturer, of the like goods, wares and merchandise, during the quarter, where such actual sales may have been made; and where no such actual sales have been made, such value, so far as respects a manufacturer selling exclusively by wholesale, shall be regulated by the average of the market wholesale sales of the like goods, wares, and merchandise, and so far as respects a manufacturer selling by retail, by the market sales by retail in like manner.

By what criterion the manufactures to be valued.

SEC. 14. *And be it further enacted*, That if any person shall forcibly obstruct or hinder a collector in the execution of this act, or of any of the powers or authorities hereby vested in him, or shall forcibly rescue, or cause to be rescued, any goods, wares, or merchandise, or vessels, machines, implements, or utensils aforesaid, after the same shall have been seized by him, or shall attempt, or endeavour so to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Penalties for obstructing officers in the execution of their duties.

SEC. 15. *And be it further enacted*, That a collector shall be authorized to enter, at any time between the rising and setting of the sun, any building or place where any vessel, machine, implement, or utensil as aforesaid, is kept within his collection district, for the purpose of examining, measuring, or describing the same, or of inspecting the accounts of the goods, wares, and merchandise, from time to time manufactured or made. And every owner or occupier of such building, machine, implement, or utensil, or person having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examine, measure, or describe the same, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars.

At what times collectors may enter places where stills, &c. are kept.

SEC. 16. *And be it further enacted*, That any person who shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which an oath or affirmation is required to be taken in virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury, and shall, moreover, forfeit the sum of five hundred dollars.

Penalties.

Penalties for false oaths, or affirmations.

SEC. 17. *And be it further enacted*, That no person who shall have refused or neglected to comply with the provisions of this act, shall be entitled, while such refusal or neglect continues, to receive a license as aforesaid, or shall be entitled to credit for any internal duties whatever that may have accrued.

Delinquents not entitled to licenses.

SEC. 18. *And be it further enacted*, That every collector shall give receipts for all sums by him collected under this act.

Collectors to give receipts for moneys received by them.

SEC. 19. *And be it further enacted*, That if it shall appear to the satisfaction of the collector for the district that any owner, occupier, agent or superintendent as aforesaid, of any buildings, vessels or machines, implements or utensils as aforesaid, who shall have given bond agreeably to the second section of this act, and shall have ceased to use the same for one year, and made oath or affirmation thereof, to be lodged with said collector, hath acted agreeably to the condition of such bond, the collector shall cause such bond to be delivered to said owner, occupier, agent or superintendent.

Bonds—when to be cancelled.

SEC. 20. *And be it further enacted*, That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second of August, one thousand eight hundred and thirteen, shall and are hereby declared to apply in full force to the duties laid by and to be collected under this act, the same as if such duties and this act were recognised therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties; and all the obligations, duties and penalties thereby imposed upon collectors are hereby imposed upon the collectors of the duties laid by this act.

Provisions of a former act to apply to this.

Act of Aug. 2, 1813, ch. 56.

SEC. 21. *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

Collectors authorized to collect the duties imposed under this act, and to prosecute for fines, &c.

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.

Jurisdiction
of state courts.

Collectors to
furnish a copy
of this act to
certain persons.

SEC. 22. *And be it further enacted*, That the collector shall furnish one copy of this act to each person liable to pay a duty under the same, within the collection district, that may apply therefor, and shall advertise in a newspaper, or post up notices at the courthouses therein, of his instruction to furnish the same.

Taxes pledged.

SEC. 23. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts, respectively: and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish, the public debt contracted and to be contracted, the rates and duties laid and imposed by this act shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished. And for the effectual application of the revenue to be raised by and from the said duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged. *Provided always*, That whenever Congress shall deem it expedient to alter, reduce or change, the said duties, or either of them, it shall be lawful so to do, upon providing and substituting by law at the same time, and for the same purposes, other duties, which shall be equally productive with the duties, so altered, reduced or changed.

The duties
laid by this act
to be considered
as additional
to those already
laid.

SEC. 24. *And be it further enacted*, That so long as the duties, herein imposed on each of the foregoing descriptions of goods, wares, and merchandise, shall continue to be laid, the duties at present payable on the like description of goods, wares and merchandise, imported into the United States, shall not be discontinued or diminished, and the faith of the United States is hereby pledged for the continuance of the same until this act shall be repealed.

APPROVED, January 18, 1815.

STATUTE III.

Jan. 18, 1815.

[Repealed.]

CHAP. XXIII.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches.*

Duty imposed.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That there shall be and hereby is imposed an annual duty on all household furniture kept for use, the value of which, in any one family, with the exception of beds, bedding, kitchen furniture, family pictures, and articles made in the family from domestic materials, shall exceed two hundred dollars in money, according to the following scale:

Specific arti-
cles taxed.

If not exceeding four hundred dollars, one dollar.

If above four hundred and not exceeding six hundred dollars, one dollar and fifty cents.

If above six hundred and not exceeding one thousand dollars, three dollars.

If above one thousand and not exceeding fifteen hundred dollars, six dollars. Specific articles taxed.

If above fifteen hundred and not exceeding two thousand dollars, ten dollars.

If above two thousand and not exceeding three thousand dollars, seventeen dollars.

If above three thousand and not exceeding four thousand dollars, twenty-eight dollars.

If above four thousand and not exceeding six thousand dollars, forty-five dollars.

If above six thousand and not exceeding nine thousand dollars, seventy-five dollars.

If above nine thousand dollars, one hundred dollars: which duty shall be paid by the owner of the said household furniture.

That there shall be, and hereby is, likewise imposed an annual duty of two dollars on every gold watch kept for use, and of one dollar on every silver watch kept for use, which duty shall be paid by the owner thereof.

SEC. 2. *And be it further enacted*, That whenever lists of property shall hereafter be taken in any collection district, under a general assessment therein by the assistant assessors, as required by the "Act for the assessment and collection of direct taxes, and internal duties," passed July the twenty-second, one thousand eight hundred and thirteen, or by any other act, passed or to be passed, lists of the value of the household furniture, as classed by the first section of this act, with the number and description of watches, within such collection district, belonging to each person therein taxable as aforesaid, with the name of the owner or agent, shall be made out in writing by such person or his agent, and delivered to the assistant assessor, at the time of his application therefor, which shall be the same time as that prescribed in the act then in force, for the delivery of the lists therein required to be delivered; and the said assistant assessor is hereby empowered and directed to apply therefor at the dwelling of said person, or his agent, at the said time.

Lists of the value of household property, as classed by the first section of this act, to be added to lists taken under a former one.
Act of July 22, 1813, ch. 16.

SEC. 3. *And be it further enacted*, That, if any person or agent, as aforesaid, shall not be prepared to exhibit a written list when required, and shall consent to disclose the value of any and all the said household furniture, and the number of watches, as aforesaid, in such case it shall be the duty of the assistant assessor to make such list, which being distinctly read and assented to, shall be received as the list aforesaid of such person, and be certified as such by the said assistant assessor.

Lists to be taken by assistant assessors in certain cases.

SEC. 4. *And be it further enacted*, That if any such person or agent shall deliver or disclose to any assessor any false or fraudulent list, with intent to defeat or evade the purposes of this act, such person or agent shall forfeit and pay the sum of one hundred dollars, to be recovered in any court having competent jurisdiction.

Penalties for giving in fraudulent lists.

SEC. 5. *And be it further enacted*, That in case any person, whether owner or agent as aforesaid, shall be absent from his place of residence at the time an assistant assessor shall apply 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 aforesaid, within ten days from the date of such note or memorandum; and if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list as aforesaid, within such time, it shall be the duty of the said assessor, to make, according to the best information which he can obtain, such lists, which lists, so made and subscribed by such assessor, shall be received as the lists aforesaid of such person; and the person so failing or neglecting, unless in case of sickness or absence from home, shall, moreover, forfeit and pay the sum of fifty dollars.

Persons absent from home when the officers call, to furnish lists of their property, under penalties.

Lists, when perfected, to be delivered by the assistant to the principal assessors.

Act of July 22, 1813, ch. 16.
Proviso.

General lists to be made out by principal assessors.

Collectors to be furnished by principal assessors with lists.

Collectors to give public notice of taxes.

Act of July 22, 1813, ch. 16.

SEC. 6. *And be it further enacted*, That the several assistant assessors in each of the said collection districts shall deliver the lists aforesaid to the principal assessor, within the time prescribed by the thirteenth section of the "Act for the assessment and collection of direct taxes and internal duties," passed twenty-second of July, eighteen hundred and thirteen, for the delivery of the lists therein designated: *Provided*, That if the said time be altered by any act subsequently passed, such delivery shall be within the time last prescribed therefor.

SEC. 7. *And be it further enacted*, That the respective principal assessors shall make out, according to the lists received from the assistant assessors, a general list or lists of all persons taxable as aforesaid, specifying the name of the owner or agent, the valuation of the household furniture, with the number and description of the watches as aforesaid, and the duty payable on each; which list or lists shall be made out in alphabetical order, for each county or smaller division of a collection district, as may be directed by the Secretary of the Treasury.

SEC. 8. *And be it further enacted*, That each of the collectors of the direct taxes and internal duties, for the collection districts aforesaid, shall, within sixty days from the day on which the principal assessor shall have received the said lists from the assistant assessors, be furnished by the principal assessor with one or more of the lists prepared in conformity with the preceding section, by the principal assessor, signed and certified by him. 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 each of the aforesaid duties, 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 commissioner of the revenue, and the other to the comptroller of the treasury.

SEC. 9. *And be it further enacted*, That each of the said collectors, or his deputies, shall, within ten days after receiving his list agreeably to the "Act for the assessment and collection of direct taxes and internal duties," passed twenty-second [of] July, eighteen hundred and thirteen, or agreeably to any act subsequently passed or to be passed, 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 duties have 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 notification, 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 duties payable by such persons, which application shall be made within sixty days after the receipt of the said lists by the collector; and if the said duties shall not be then paid, or within twenty days thereafter, it shall be the duty of such collector and his deputies to proceed to collect the said duties, by distress and sale of the goods, chattels, or effects, of the persons delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or of his agent, or at the courthouse of the same county,

if not more than ten miles distant, which notice shall specify the articles distrained, and the time or place proposed for the sale thereof; which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for the payment of the duties aforesaid, the goods, chattels, or effects so distrained, shall and may be restored to the owner or possessor, if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, or effects, so distrained, as may be allowed in like cases by the laws or practice of the state or territory wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sales, the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects, shall have been distrained, or to his agent: *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 apparel necessary for a family.

Proviso.

Proviso.

Owners of property, &c. to furnish lists, &c.

Act of July 22, 1813, ch. 16.

SEC. 10. *And be it further enacted*, That it shall be the duty of every owner, or his agent, of household furniture, or watches as aforesaid, within a collection district of any state in which said collection district lists of property shall not, under a general assessment therein, have been directed by law to be taken previously to the month of February in any year, by the assistant assessors, conformably to the act, entitled "An act for the assessment and collection of direct taxes and internal duties," passed the twenty-second of July, one thousand eight hundred and thirteen; or to any act subsequently passed, to transmit during the said month of February in said year, to the principal assessor for the said collection district, a list in writing, stating the value of the household furniture, with the number and description of watches, owned or possessed by such person; on failure to do which, every such person, whether owner or agent, shall forfeit and pay the sum of one hundred dollars. And it shall be the duty of the principal assessor to cause a written or printed notice to be left, previous to the said month, in the year one thousand eight hundred and fifteen, at every inhabited house within the collection district, requiring every person to make out and render the lists annually as aforesaid. And it shall be the duty of the principal assessor, every year, within sixty days after the expiration of said month, to make out, and deliver to the collector, lists in the manner prescribed by the seventh and eighth sections of this act, and of the collector, thereupon to proceed in all respects as is required by the eighth and ninth sections of this act, in cases where lists as aforesaid shall have been taken by the assistant assessors, excepting so far as regards the times of paying the said duties, and of notifying and applying for the same, all of which shall be the same as those fixed in relation to the then existing direct tax becoming due.

SEC. 11. *And be it further enacted*, That the provisions of the preceding section of this act, shall, under the penalty thereby provided, be observed in, and shall apply to the several collection districts within the territories, or districts, wherein no direct tax is laid, excepting that the collectors therein shall perform all the duties required thereby to be performed by the principal assessors: *Provided*, That instead of the receipt of the collector, to the lists received from the principal assessor, the collector shall affix thereto a certificate, that the same is correct, and shall lodge with the marshal for the district, the copy of the general list, which

Provisions of the preceding section to apply to territories.

Proviso.

would otherwise have remained with the principal assessor, which list shall remain with the marshal, and be open to the inspection of any person who may apply to inspect the same: *And provided*, That the times for paying the said duties in such collection district, and of notifying and applying for the same, shall be the same relatively to the date of such certificate, as in the other collection districts they are required to be relatively to the date of the collector's receipt.

SEC. 12. *And be it further enacted*, That in case any person shall be the owner of household furniture, a part of which shall be in one house and a part in another, the valuation of each part thereof shall be distinctly made.

SEC. 13. *And be it further enacted*, That within the meaning of this act, household furniture shall be considered as including pictures, plate, clocks and time-pieces, (except watches) and as excluding books, maps, and philosophical apparatus.

SEC. 14. *And be it further enacted*, That the objects taxed as aforesaid which shall belong to any charitable, religious or literary institution, or which shall belong to the United States, or any state or territory, or shall be permanently or specially exempted from taxation, at the time of the passing of this act, by the laws of the state or territory wherein the same may be situate, shall be exempted from the aforesaid valuation and specification and from the duties aforesaid.

SEC. 15. *And be it further enacted*, That in cases in which it may be doubtful who is chargeable with the duties aforesaid, they shall be paid by the person in whose possession the articles taxed shall have been at the time of ascertaining the said duties, except where such person or his agent cannot, at the time of collecting the same, be found within the collection district in which they were ascertained, in which case they shall be paid by the person then in possession of such articles.

SEC. 16. *And be it further enacted*, That in case any errors shall be committed in collecting, making out, or rendering the lists aforesaid by the assistant or principal assessors, or the collectors, the same may and shall be corrected in such way and within such time as shall be prescribed by the Secretary of the Treasury.

SEC. 17. *And be it further enacted*, That every collector shall give receipts for all sums by him collected under this act, which shall specify the value of the household furniture, with the number and description of watches, for which a duty shall have been paid.

SEC. 18. *And be it further enacted*, That the forms of lists and notifications required by this act, shall be prescribed by the Treasury Department.

SEC. 19. *And be it further enacted*, That if any person shall forcibly obstruct or hinder any officer in the execution of this act, or of any of the powers or authorities hereby vested in him, the person so offending shall forfeit and pay the sum of two hundred dollars.

SEC. 20. *And be it further enacted*, That any assistant assessor who shall wilfully neglect or fail to perform any of the duties herein required to be performed, shall, for every such neglect or failure, forfeit and pay a sum not exceeding one hundred dollars: and any principal assessor or collector who shall wilfully fail or neglect to perform any of the duties herein required to be performed by him, shall for every such neglect or failure, forfeit and pay a sum not exceeding five hundred dollars.

SEC. 21. *And be it further enacted*, That for performing the duties herein required, there shall be annually allowed and paid to each principal assessor at the rate of two dollars and fifty cents for every thousand persons in his collection district, according to the previous census; to each collector in districts in which the direct tax is not laid, there shall be annually allowed and paid at the same rate; and to each assistant assessor, where the lists aforesaid shall be taken, there shall be allowed and paid for taking the same, at the rate of five dollars for every hundred

Lists of household furniture to be furnished by owners for their houses, separately.

What furniture is embraced by this law.

Furniture belonging to charitable literary institutions, &c. exempt.

Where there is a doubt who is the owner, the possessors to pay.

Errors how to be corrected.

Collectors to give receipts—of what tenor.

Forms to be prescribed by Treasury Department. Obstructing officers.

Penalties on officers for neglect of duty.

Fees of office to the assessors, &c.

lists delivered to the principal assessor, each of which lists shall contain the several objects herein taxed; besides which there shall be allowed and paid to each principal assessor or collector, for collection districts in which lists as aforesaid, under a general assessment therein, shall not be made by the assistant assessors, five dollars for every thousand persons in his collection district, according to the previous census, for delivering the notices required to be left in the year one thousand eight hundred and fifteen, at each inhabited house: *Provided*, That no additional allowance shall be made to the said officers for any contingent expenses, other than for advertising, printing, and paper, that may be incurred by them in the discharge of the duties hereby required to be performed, for the payment of which allowances, as well as those hereinafter authorized, seventy thousand dollars, to be paid out of any moneys in the treasury not otherwise appropriated, are hereby annually appropriated.

Proviso.

Appropriation for expenses.

Additional compensation.

SEC. 22. *And be it further enacted*, That in cases where persons cannot be found to serve as principal or assistant assessors for the foregoing compensation, the President of the United States is hereby empowered to make an additional allowance: *Provided*, That the whole sum so allowed shall not, in any one year, exceed ten thousand dollars.

SEC. 23. *And be it further enacted*, That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors, passed the second of August, one thousand eight hundred and thirteen, shall and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein; which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon collectors, are hereby imposed upon the collectors of the duties laid by this act.

Provisions of former acts to apply to the duties to be performed under this act.

Act of Aug. 2, 1813, ch. 56.

SEC. 24. *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.

Made the duty of the collectors to collect duties, and to prosecute for sums forfeited, &c.

Distribution of fines, &c.

SEC. 25. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively; and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted, the duties laid and imposed by this act shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished. And for the effectual application of the revenue

Proceeds of the duties pledged for the payment of the principal and interest, &c. of the public debt.

to be raised by and from the said duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said duties, or either of them, it shall be lawful so to do, upon providing and substituting, by law, at the same time and for the same purposes, other duties which shall be equally productive with the duties so altered, reduced, or changed.

APPROVED, January 18, 1815.

STATUTE III.

Jan. 23, 1815.

CHAP. XXIV.—*An Act supplementary to the act, entitled "An act providing for the indemnification of certain claimants of public lands in the Mississippi territory."*

Act of March 31, 1814, ch. 39. President authorized to appoint three commissioners, to act as a board in the place of the one formerly constituted.

Act of March 3, 1815, ch. 96.

Board to meet at some place in the District of Columbia, and to proceed forthwith to business.

Reports to be made by it to the President.

Commissioners to take an oath of office.

Board may appoint a secretary. His duty,

and pay—as well as the pay of the commissioners.

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, by and with the advice and consent of the Senate, to appoint three fit and disinterested persons, to be and act as commissioners, by virtue of an act, entitled "An act providing for the indemnification of certain claimants of public lands in the Mississippi territory," in the place of the Secretary of State, the Secretary of the Treasury, and the attorney general of the United States, for the time being; and the said persons are hereby constituted and appointed a board of commissioners, any two of whom may act as a quorum, as in and by the act aforesaid is provided. Which board is hereby declared to be intended to effect the same purposes and services as the said original board; and is, in every respect, substituted for the same; and is hereby authorized to execute all the powers granted to, and directed to perform all the duties enjoined upon, the said original board of commissioners, according to the intent and provisions of the act aforesaid.

SEC. 2. *And be it further enacted*, That the commissioners to be appointed in pursuance of this act, shall meet at some suitable place within the District of Columbia, on the fourth Monday of January current, or as soon thereafter as may be, to enter on the duties assigned them. And that they shall proceed therein, as expeditiously as may be, and from time to time shall certify and report to the President of the United States, as to the sufficiency of the releases that shall have been made, and the claims they shall have finally adjudged and allowed, agreeably to the third section of the act to which this act is supplementary.

SEC. 3. *And be it further enacted*, That each of the said commissioners, before they proceed to execute their duties as such, shall take the following oath or affirmation, to wit: "I, A B, do solemnly swear (or affirm) that I am not interested in the event of any decision that may be made by this board of commissioners, and that I will faithfully and impartially discharge and perform all the duties incumbent on me as a member thereof: and will adjudge and determine all the matters, claims, and controversies, subject to the adjudication and determination of this board, according to the best of my abilities, agreeably to the laws of the United States, and the principles of justice and equity."

SEC. 4. *And be it further enacted*, That the said board of commissioners shall have power and authority to appoint a secretary, whose duty it shall be to receive, file, and preserve, the papers, documents, and claims, that may be presented to, and received by said board of commissioners, and to enter and record all the orders, proceedings, judgments, and determinations, of said board of commissioners. And one of said commissioners shall administer an oath to such secretary for the faithful discharge of his duty. And there shall be allowed and paid out of the treasury of the United States, to each of the said commissioners, as well as to the secretary by them to be appointed, as a compensation for their

respective services under this act, and in full for the same, the sum of fifteen hundred dollars.

SEC. 5. *And be it further enacted*, That further time be, and hereby is allowed to deposit in the office of the Secretary of State, releases to the United States of claims, under the act or pretended act of the state of Georgia, passed on the seventh day of January, seventeen hundred and ninety-five, and assignments of rights or claims to moneys paid into the treasury of the state of Georgia, and power to sue therefor; and also for recording in the office of the Secretary of State, any deed or evidence of any title or claim that hath been released to the United States, or that shall be released on or before the day hereby appointed, to wit: the third Monday in March next. And so much of the act of Congress, passed the third day of March, one thousand eight hundred and three, entitled "An act regulating the grants of lands of the United States, south of the state of Tennessee," and so much of the act to which this is supplementary as exclude claimants from recording their claims after the first day of January, one thousand eight hundred and four, be, and the same are hereby repealed.

Further time allowed for making releases.

Act of March 3, 1803, ch. 27.
Act of March 3, 1815, ch. 96.

SEC. 6. *And be it further enacted*, That the said commissioners be, and hereby are authorized and empowered to consider and determine all claims, that shall have been duly released to the United States, on or before the said third Monday of March, which may be made and preferred by assignees of bankrupts, or executors or administrators on estates of deceased persons, which may be insolvent and subject to distribution among the creditors of the persons so deceased.

Board empowered to consider and determine upon releases preferred by representatives of bankrupts, &c.

APPROVED, January 23, 1815.

STATUTE III.

CHAP. XXV.—*An Act to authorize the President of the United States to accept the services of state troops and of volunteers.*

Jan. 27, 1815.

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 and required to receive into the service of the United States any corps of troops which may have been or may be raised, organized and officered under the authority of any of the states, whose term of service shall not be less than twelve months, which corps, when received into the service of the United States, shall be subjected to the rules and articles of war, and employed in the state raising the same, or in an adjoining state, and not elsewhere, except with the assent of the executive of the state so raising the same: *Provided*, That the said corps shall not contain in the whole, exclusive of officers, more than forty thousand men; and that the number to be received in any state shall not exceed the number hereby apportioned to such state; that is to say: In New Hampshire, one thousand three hundred and eighteen. In Massachusetts, four thousand three hundred and ninety-five. In Vermont, one thousand three hundred and eighteen. In Rhode Island, four hundred and forty. In Connecticut, one thousand five hundred and forty. In New York, five thousand nine hundred and thirty-three. In New Jersey, one thousand three hundred and eighteen. In Pennsylvania, five thousand and fifty-five. In Delaware, four hundred and forty. In Maryland, one thousand nine hundred and eighty. In Virginia, five thousand and fifty-five. In North Carolina, two thousand eight hundred and fifty-eight. In South Carolina, one thousand nine hundred and eighty. In Georgia, one thousand three hundred and eighteen. In Kentucky, two thousand one hundred and ninety-six. In Ohio, one thousand three hundred and eighteen. In Tennessee, one thousand three hundred and eighteen. In Louisiana, two hundred and twenty. *And be it further provided*, That in case the President of the United States

Repealed by act of Feb. 27, 1815, ch. 64.

President authorized to accept the services of state troops.

Proviso.

Apportionment among the states.

Proviso.

Corps accepted to be armed and equipped at the expense of the United States.

President may accept the services of volunteers.

Proviso.

Officers of the said volunteers to be commissioned by the President.

Their pay and emoluments.

Volunteers may at their option be armed and equipped by the United States or at their own expense.

Proviso.

Proviso.

And clothed with the same option.

Non-commissioned officers, privates, &c., in certain cases entitled to lands from the United States.

Act of May 6, 1812, ch. 77.

Appointments of the officers of volunteers to be submitted to the Senate.

shall hereafter call on the executives of the several states, to hold in readiness their respective quotas of militia for service, he shall consider the corps of state troops raised in any state, as part of the quota of such state.

SEC. 2. *And be it further enacted*, That the corps as aforesaid, accepted under this act, shall be armed and equipped at the expense of the United States, and shall be entitled to the same pay, clothing, rations, forage, and emoluments of every kind, and (bounty excepted) to the same benefits and allowances, as the regular troops of the United States.

SEC. 3. *And be it further enacted*, That the President of the United States be, and he is hereby authorized to receive into the service of the United States, any volunteers who may offer their services, to be organized in conformity to the laws respecting the organization of the military establishment of the United States: *Provided*, That the whole number of such volunteers, who may be in service at any one time, exclusive of officers, shall not exceed forty thousand men.

SEC. 4. *And be it further enacted*, That the officers of the said volunteers shall be commissioned by the President of the United States, and while in actual service the said volunteers shall be entitled to the same pay, rations, forage, and emoluments of every kind, and (bounty excepted) to the same benefits and allowances as the regular troops of the United States, and shall be subject to the rules and articles of war.

SEC. 5. *And be it further enacted*, That the said volunteers may, at their option, be armed and equipped by the United States, or at their own expense; and in case they arm and equip themselves to the satisfaction of the President of the United States, they shall each be entitled to receive six and one quarter cents per day, while in actual service, for the use and risk of such arms and equipments: *Provided*, That the compensation thus allowed shall not in any case exceed twenty-four dollars: *And provided also*, That no rifle shall be received into the service of the United States, whose calibre shall be formed to carry a ball of a smaller size than at the rate of seventy balls to a pound weight.

SEC. 6. *And be it further enacted*, That the said volunteers, if employed in service for a term of not less than twelve months, may, at their option, be clothed at their own expense or by the United States; and in case they furnish their own clothing, they shall be entitled to receive in money a sum equal to the cost of the clothing allowed to the regular troops of the United States.

SEC. 7. *And be it further enacted*, That whenever any non-commissioned officer, musician or private, having served in any of the corps of state troops or volunteers, raised by virtue of this act, during two years, or who, having engaged to serve two years, shall have been discharged in consequence of the termination of the present war, shall have obtained from the commanding officer of his company, battalion, or regiment, a certificate that he had faithfully performed his duty whilst in service, he shall be allowed, in addition to the emolument allowed in this act, one hundred and sixty acres of land: and the widow and children, and if there be no widow or child, then the parents of such non-commissioned officers, musicians and privates, as may have engaged for a term of service not less than two years, and who may be killed in action or die in the service, shall likewise be allowed the said quantity of one hundred and sixty acres of land, which shall be surveyed and granted in the manner provided by the act entitled "An act to provide for the designating, surveying and granting the military bounty lands."

SEC. 8. *And be it further enacted*, That the appointment of the officers of the said volunteers, if received into the service of the United States for the term of twelve months, or for a longer term, shall be submitted to the Senate for their advice and consent, at their next session, after commissions for the same shall have been issued.

SEC. 9. *And be it further enacted*, That if the whole number of forty thousand men authorized by the first section of this act, shall not be furnished by the states, it shall be lawful for the President of the United States to supply the deficiency, by accepting the services of volunteers to the number of such deficiency; *Provided*, That the whole number of state troops and volunteers together accepted under the provisions of this act, shall not exceed eighty thousand men.

Deficiency of state troops to be furnished by the acceptance of the service of volunteers.

SEC. 10. *And be it further enacted*, That the expenses incurred under this act shall be defrayed out of the appropriations which are or which may be authorized for defraying the expense of calling out the militia for the defence of the United States

Expenses under this act, how to be defrayed.

APPROVED, January 27, 1815.

STATUTE III.

CHAP. XXVII.—*An Act to authorize the purchase of the library of Thomas Jefferson, late President of the United States.*

Jan. 30, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of the Treasury be, and he is hereby authorized and directed to cause to be paid to the joint library committee of Congress, or their order, the sum of twenty-three thousand nine hundred and fifty dollars, in Treasury notes of the issue ordered by the law of the fourth of March, one thousand eight hundred and fourteen; to be by them applied to the purchase of the library of Thomas Jefferson, late President of the United States, for the use of Congress.

Library of Thomas Jefferson to be purchased.

APPROVED, January 30, 1815.

STATUTE III.

CHAP. XXXI.—*An Act to prohibit intercourse with the enemy, and for other purposes.*

Feb. 4, 1815.

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 any collector, naval officer, surveyor, or inspector of the customs, as well in an adjoining district, as that to which he belongs, to enter on board, search, and examine any ship, vessel, boat, or raft, and if he shall find on board the same any goods, wares, or merchandise, which he shall have probable cause to believe are subject to duty, the payment of which is intended to be evaded, or have been imported into the United States in any manner contrary to law, it shall be his duty to seize and secure the same for trial.

Custom-house officers authorized to enter on board vessels in adjoining districts, as well as their own, to seize dutiable articles.

SEC. 2. *And be it further enacted*, That it shall be lawful for any collector, naval officer, surveyor, or inspector of the customs, as well in any adjoining district, as that to which he belongs, to stop, search, and examine any carriage or vehicle of any kind whatsoever, and to stop any person travelling on foot, or beast of burden, on which he shall suspect there are any goods, wares, or merchandise, which are subject to duty, or which shall have been introduced into the United States in any manner contrary to law; and if such officer shall find any goods, wares, or merchandise, on any such carriage, vehicle, person travelling on foot, or beasts of burden, which he shall have probable cause to believe are subject to duty, or have been unlawfully introduced into the United States, he shall seize and secure the same for trial. And if any of the said officers of the customs shall suspect that any goods, wares, or merchandise, which are subject to duty, or which shall have been introduced into the United States, contrary to law, are concealed in any particular dwelling house, store, or other building, he shall, upon proper application, on oath, to any judge or justice of the peace, be entitled to a warrant, directed to such officer,

And to stop, in adjoining districts, carriages, &c., destined to the dominions of the enemy.

Goods forfeited which are illegally brought from the possessions of the enemy.

Officers allowed to search in the day time only, for prohibited articles supposed to be concealed.

who is hereby authorized to serve the same, to enter such house, store, or other building, in the day time only, and there to search and examine whether there are any such goods, wares, or merchandise which are subject to duty, or have been unlawfully imported; and if on such search or examination, any such goods, wares, or merchandise, shall be found, which there shall be probable cause, for the officer making such search or examination, to believe are subject to duty, or have been unlawfully introduced into the United States, he shall seize and secure the same for trial.

Forfeitures
and penalties
for attempting
to transport
goods, &c., to
the enemy.

SEC. 3. *And be it further enacted*, That if any citizen or citizens of the United States, or any person or persons inhabiting the same, shall transport, or attempt to transport, over land, or by water, in whatsoever way, or by whatsoever means, naval or military stores, arms, or munitions of war, cattle, live stock, any articles of provisions, cotton, tobacco, goods, money, or supplies of any kind, from any place in the United States, to any of the provinces or territory belonging to the enemy, or of which they may be in possession, such naval or military stores, arms, or the munitions of war, cattle, live stock, articles of provisions, cotton, tobacco, goods, money, or other supplies, together with the carriage or wagon, cart, sleigh, vessel, boat, raft, or vehicle, of whatsoever kind, or horse, or other beast, by which they, or any of them, are transported, or attempted to be transported, shall be forfeited to the use of the United States, and the person or persons so offending or aiding, or privy to the same, shall forfeit and pay, to the use of the United States, a sum equal in value to the said enumerated articles, or other supplies, forfeited as aforesaid, as well as of the carriage, wagon, cart, sleigh, vessel, boat, raft, or other vehicle, or beast used to transport the same; and the said citizens and persons so offending, their aiders and abettors, and also the owner or owners, of any of the said enumerated articles, or other supplies, knowing of such illegal act, and the owner or owners of the carriage, wagon, cart, sleigh, vessel, boat, raft, or other vehicle, or beast used with his, or her, or their knowledge and consent, to transport the same, shall, moreover, be considered as guilty of a misdemeanor, and be liable to be fined, in any sum not exceeding one thousand dollars, and imprisoned for a term not exceeding three years: *Provided*, That nothing herein shall be construed to prohibit any transportation, for the use or account of the United States, or any of them, or the supply of their troops or armies, wheresoever they may be.

Proviso.

Collectors,
&c., authorized
to stop the
transportation
of goods, &c.,
destined for the
enemy, &c.

SEC. 4. *And be it further enacted*, That every collector, naval officer, surveyor, and inspector of the customs, shall, on probable cause, have full power and authority to seize, stop, search for, detain, and keep in custody, until it shall have been ascertained whether the same shall have been forfeited or not, all naval or military stores, arms, or the munitions of war, cattle, live stock, articles of provisions, cotton, tobacco, goods, money, or other supplies, transported, or attempted to be transported, contrary to the provisions of the next preceding section of this act, as well as the carriage, wagon, cart, sleigh, vessel, boat, raft, or other vehicle or vehicles, beast or beasts, used to transport the same. And if the officers authorized as aforesaid, or any of them, shall have probable cause to suspect a concealment in any particular dwelling-house, store, or building, of any naval or military stores, arms, or munitions of war, cattle, live stock, articles of provisions, cotton, tobacco, goods, money, or other supplies, with intent to be conveyed or transported, contrary to the provisions of the next preceding section of this act, they, or either of them, shall upon proper application, supported by oath or affirmation, to any judge or justice of the peace, be entitled to a warrant, directed to such officer, who is hereby authorized to serve the same, to enter such dwelling-house, store, or other building, in day time only, and there to search for such said enumerated articles or other supplies, as aforesaid;

and in case any be found, to seize, detain, and keep in custody, until it shall have been ascertained whether the same have been forfeited or not; and if such unlawful intent exist, as aforesaid, any judge or justice, acting upon probable cause as aforesaid, is hereby authorized and required, on the owner or owners of such enumerated articles, or other supplies, being brought on due process before him, to hold him or them to security in a sufficient sum, with sufficient bail for his, or their good behaviour, as a person or persons suspected, upon probable cause as aforesaid, of carrying on trade or intercourse with the enemy; the said authority to bind to good behaviour, to extend also to the persons having the custody or charge of such prohibited articles or other supplies, with knowledge of the criminal intention to transport them as aforesaid; *Provided always*, That the necessity of a search warrant arising under this act, shall in no case be considered as applicable to any carriage, wagon, cart, sleigh, vessel, boat, or other vehicle, of whatever form or construction, employed as a medium of transportation, or to packages, on any animal or animals, or carried by man on foot. *And provided also*, That all the said enumerated articles, or other supplies which shall be seized by virtue of this act, shall be put into and remain in the custody of the collector, or such other person as he shall appoint for that purpose, until it shall have been ascertained whether the same have been forfeited or not.

Parties engaged in these illegal proceedings may be held to bail.

Proviso.

Proviso.

SEC. 5. *And be it further enacted*, That every collector of the customs shall have authority, with the approbation of the principal officer of the Treasury Department, to employ within his district such number of proper persons, as inspectors of the customs, as he shall judge necessary, who are hereby declared to be officers of the customs; and the said inspectors, before they enter on the duties of their offices, shall take and subscribe, before the collectors appointing them, or before some magistrate within their respective districts, authorized by law to administer oaths, the following oath or affirmation, to wit: "I , having been appointed an inspector of the customs, within and for the district of

Collectors may employ such number of persons as they think proper as inspectors of the customs.

Their duties under this act.

, do solemnly, sincerely, and truly swear or affirm, (as the case may be,) that I will diligently and faithfully execute the duties of the said office of inspector, and will use my best endeavours to prevent and detect frauds and violations against the laws of the United States; I further swear or affirm, that I will support the constitution of the United States."

SEC. 6. *And be it further enacted*, That any collector, naval officer, surveyor, or inspector, when proceeding to make any search or seizure authorized by this act, shall be, and is hereby empowered to command any person who shall be within ten miles of the place where such search or seizure shall be made, to aid and assist such officer in the discharge and performance of his duty therein, and if any person, being so commanded, shall neglect or refuse to aid and assist such officer in making such search or seizure, the person so neglecting or refusing shall forfeit and pay a sum not exceeding two hundred dollars, and not less than fifty dollars. And such officer may also demand, in cases of resistance, the assistance of the marshal of the district, or any of his deputies, who shall call upon the posse of the district, if necessary, in his or their judgment, to render effectual the execution of this act, and all citizens or inhabitants of the district, above the age of eighteen years, and able to travel, who refuse or neglect, on proper notice from the marshal or any of his deputies, to join such posse, shall be considered guilty of a misdemeanor, and be liable to be fined in any sum not exceeding three hundred dollars, and be imprisoned for any term not exceeding three months.

Collectors to call upon naval officers, &c., to assist them in making search, seizures, &c.

In cases of resistance may demand the aid of the posse of the district.

SEC. 7. *And be it further enacted*, That the forfeitures and penalties mentioned in this act, shall be sued for, prosecuted, and recovered, or inflicted by action of debt, or by information or indictment, in any court

Forfeitures and penalties, how to be sued

for and prosecuted, and distributed.

competent to take cognisance thereof, and try the same, and that all forfeitures and penalties so recovered by virtue of this act, shall, after deducting all proper costs and charges, be disposed of as follows: one moiety shall be for the use of the United States, and be paid into the treasury thereof, by the collector recovering the same; the other moiety shall be divided between, and paid in equal proportions to the collector and naval officer of the district, and surveyor of the port, wherein the same shall have been incurred, or to such of the said officers as there may be in the said district; and in districts where only one of the aforesaid offices shall have been established, the said moiety shall be given to such officer: *Provided*, That where the seizure shall have been made by any inspector or inspectors, out of the presence of the collector, naval officer, or surveyor, such inspector or inspectors shall be entitled, in addition to such other compensation as may be allowed them, to twenty-five per cent. on the moiety herein given to the collector, naval officer, and surveyor, as aforesaid, or to either of them: *And provided also*, That in all cases where such penalties and forfeitures shall be recovered, in pursuance of information given to such collector, naval officer, or surveyor, by any private informer, the one half of such moiety shall be given to such informer, and the remainder thereof shall be disposed of between the collector, naval officer, and surveyor, in manner aforesaid, and the same allowance of twenty-five per cent. to inspectors, when the seizure is made by them as aforesaid: *And provided likewise*, That whenever the value of the property seized, condemned, and sold, under this act, shall be less than two hundred and fifty dollars, that part of the forfeiture which accrues to the United States, or so much thereof as may be necessary, shall be applied to the payment of the costs of prosecution: *And it is further provided*, That if any officer or other person, entitled to a part or share of any of the penalties or forfeitures incurred in virtue of this act, shall be necessary as a witness, on the trial for such penalty or forfeiture, such officer or other person may be a witness upon the said trial, but in such case, he shall not receive, or be entitled to, any part or share of the said penalty or forfeiture, and the part or share to which he otherwise would have been entitled, shall revert to the United States.

Proviso.

Proviso.

Proviso.

Proviso.

Prosecutions or suits against officers for their acts under this act, or colour of it, may be removed to circuit court in certain cases.

SEC. 8. *And be it further enacted*, That if any suit or prosecution be commenced in any state court, against any collector, naval officer, surveyor, inspector, or any other officer, civil or military, or any other person aiding or assisting, agreeable to the provisions of this act, or under colour thereof, for any thing done, or omitted to be done, as an officer of the customs, or for any thing done by virtue of this act or under colour thereof, and the defendant shall, at the time of entering his appearance in such court, file a petition for the removal of the cause for trial at the next circuit court of the United States to be holden in the district where the suit is pending, and offer good and sufficient surety for his entering in such court, on the first day of its session, copies of said process against him, and also for his there appearing at the court and entering special bail in the cause, if special bail was originally required therein, it shall then be the duty of the state court to accept the surety, and proceed no further in the cause, and the bail that shall have been originally taken, shall be discharged; and such copies being entered as aforesaid in such court of the United States, the cause shall there proceed in the same manner as if it had been brought there by original process, whatever may be the amount of the sum in dispute or damages claimed, or whatever the citizenship of the parties, any former law to the contrary notwithstanding; and any attachment of the goods or estate of the defendant, by the original process, shall hold the goods or estate so attached to answer the final judgment, in the same manner as by the laws of such state they would have been holden to answer final judgment, had it been rendered by the court in which the suit was commenced. And it shall be lawful

in any action or prosecution which may be now pending, or hereafter commenced, before any state court whatever, for any thing done, or omitted to be done, by the defendant, as an inspector or other officer of the customs, after final judgment, for either party to remove and transfer, by appeal, such decision, during the session or term of said court, at which the same shall have taken place, from such court to the next circuit court of the United States, to be held in the district in which such appeal shall be taken in manner aforesaid; and it shall be the duty of the person taking such appeal, to produce and enter in the said circuit court attested copies of the process, proceedings, and judgment in such cause; and it shall also be competent for either party within six months of the rendition of a judgment in any such cause, by writ of error or other process to remove the same to the circuit court of the United States of that district in which such judgment shall have been rendered, and the said circuit court shall thereupon proceed to try and determine the facts and the law in such action, in the same manner as if the same had been there originally commenced; the judgment in such case notwithstanding. And any bail which may have been taken, or property attached, shall be holden on the final judgment of the said circuit court in such action, in the same manner as if no such removal and transfer had been made as aforesaid; and the state court from which any such action may be removed and transferred as aforesaid, upon the party's giving good and sufficient security for the prosecution thereof, shall allow the same to be removed and transferred, and proceed no further in the case: *Provided however*, That if the party aforesaid shall fail duly to enter the removal and transfer as aforesaid in the circuit court, agreeable to this act, the state court, by which judgment shall have been rendered, and from which the transfer and removal shall have been made as aforesaid, shall be authorized, on motion for that purpose, to issue execution, and to carry into effect any such judgment, the same as if no such removal and transfer had been made: *Provided nevertheless*, That this act shall not be construed to apply to any prosecution for an offence involving corporal punishment. *And provided also*, That no such appeal shall be allowed in any criminal action or prosecution, where final judgment shall have been rendered in favour of the defendant, or respondent, by the state court; and in any action or prosecution against any person as aforesaid, it shall be lawful for such person to plead the general issue, and give this act and any special matter in evidence. And if in any such suit the plaintiff is non-suit, or judgment pass against him, the defendant shall recover double costs.

Proceedings
on appeal or on
writ of error.

Proviso.

Proviso.

Proviso.

SEC. 9. *And be it further enacted*, That in any suit or prosecution against any person, for any act or thing done as an officer of the customs, or any person aiding or assisting such officer therein, and judgment shall be given against the defendant or respondent, if it shall appear to the court, before which such suit or prosecution shall be tried, that there was probable cause for doing such an act or thing, such court shall order a proper certificate or entry to be made thereof, and in such case the defendant or respondent shall not be liable for costs, nor shall he be liable to execution, or to any action for damages, or to any other mode of prosecution for the act done by him as aforesaid: *Provided*, That such property or articles as may be held in custody by the defendant, if any, be, after judgment, forthwith returned to the claimant or claimants, his, her, or their, agent or agents.

Officers not to
be liable to
costs upon judgments
against
them, in certain
cases.

Proviso.

SEC. 10. *And be it further enacted*, That no citizen or person usually residing within the United States, shall be permitted to cross the frontier into any of the provinces or territory belonging to the enemy, or of which he may be possessed, without a passport first obtained from the Secretary of State, the Secretary of War, or other officer, civil or military, authorized by the President of the United States, to grant the same, or from the governor of a state or territory; nor shall any citizen, or

No citizen allowed to pass the frontier, or hold intercourse with the enemy, but with a regular passport.

Persons coming from the enemy's territories, &c., to report themselves forthwith.

Persons hovering near the frontier without a passport, and under other suspicious circumstances, to be held to security, &c.

President authorized to employ the land or naval force, for co-operating with officers of the customs in certain cases.

Duration of this act.
Proviso.

person residing as aforesaid, of his own accord, upon any pretence whatsoever, be permitted, without such passport, to go on board of any of the ships, or vessels, or boats, of the enemy, on the lakes, along the seaboard, or elsewhere within the bays, sounds, rivers, or waters of the United States, or to hold any intercourse with such enemy, or with any officer thereof; nor shall any citizen or person residing as aforesaid, be permitted, without such passport, to visit or go to any camp of the enemy established within the limits of the United States, or elsewhere, or to hold any intercourse with the same, or with any officer belonging thereto; and whosoever shall voluntarily offend against any of the prohibitions aforesaid, mentioned in this section, shall be considered guilty of a misdemeanor, and be liable to be fined in any sum not exceeding one thousand dollars, and to imprisonment for any term not exceeding three years. And every person coming from any of the enemy's provinces or territory, into the United States, shall report himself forthwith, or as soon as practicable thereafter, to the military commander, or to the collector, or other chief officer of the customs, where there may be no collector, of the district within which he may first arrive; upon pain, wherever the same is omitted, of being liable to the same prosecution and punishment, as is above provided in cases of unlawful intercourse with the enemy, without the authority of a passport.

SEC. 11. *And be it further enacted*, That any person or persons found hovering upon the frontier, near any of the provinces or territory belonging to the enemy, or of which he may be possessed, or travelling towards and near the same, at a distance from his or their usual place of abode or residence, and without any lawful business requiring his or their attendance there, and without a passport, shall be liable to be held to security for his or their good behaviour, in the manner pointed out in the fourth section of this act, as a person or persons suspected, upon probable cause, of being engaged in unlawful trade or intercourse with the enemy: *Provided always*, That nothing contained in any part of this act shall be construed to alter, in any respect, the law of treason.

SEC. 12. *And be it further enacted*, That it shall be lawful for the President of the United States, or such other person as he shall have empowered for that purpose, to employ, under proper instructions to be by him given, in cases of resistance, such part of the land and naval forces of the United States, or of the militia thereof, as shall be judged necessary, for the purpose of aiding and co-operating with the officers of the customs, and all other civil magistrates, in seizing and securing persons engaged, or suspected, upon probable cause as aforesaid, to be engaged, in unlawful trade or intercourse with the enemy as aforesaid, together with the articles or supplies, or vessels, boats, vehicles, or animals, employed as aforesaid, in such trade or intercourse, and searching for and seizing any property subject to duty, or which has been unlawfully imported.

SEC. 13. *And be it further enacted*, That this act shall continue in force during the continuance of the present war between the United States and Great Britain, and no longer: *Provided*, That the termination of said war shall not be construed to stop or annul any proceedings that may theretofore have been commenced, or concluded, or in any way destroy or impair any rights or privileges accruing under, secured, or given, by virtue of this act, but as applicable to any transaction prior thereto, the same proceedings shall and may be had, as though this act were in full force.

APPROVED, February 4, 1815.

CHAP. XXXII.—*An Act supplementary to the act, entitled “An act to amend the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, and for other purposes.”*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the fourth section of the act, entitled “An act to amend the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, and for other purposes,” shall be construed to extend to and include any still, or boiler, or other vessel, used in distillation, burnt, or otherwise destroyed, whether the burning or destruction shall have taken place before or since the passage of the above recited act.

APPROVED, February 4, 1815.

STATUTE III.
Feb. 4, 1815.

Act of Aug.
22, 1813, ch. 39.
Act of April
18, 1814, ch. 91.

Repealed by
fourth section
of Aug. 22,
1813, ch. 39.

CHAP. XXXIII.—*An Act attaching to the Canton district, in the state of Ohio, the tract of land lying between the foot of the rapids of the Miami of Lake Erie, and the Connecticut western reserve.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That all that tract of land lying between the foot of the rapids of the river Miami of Lake Erie and the western line of the Connecticut reserve, in the state of Ohio, which was ceded to the United States by certain tribes of Indians, at a treaty concluded at Brownstown, in the Michigan territory, on the twenty-fifth day of November, one thousand eight hundred and eight, shall be attached to, and made a part of, the district of Canton.

SEC. 2. *And be it further enacted,* That in surveying and dividing the lands by this act attached to the district of Canton, the ordinary mode of surveying the public lands shall be so far deviated from that the boundary lines of the tracts to be laid off therein shall be run parallel to, and at right angles with, the road laid out in conformity with the said treaty, and in every other respect the surveys shall be made in the same manner, and for the same compensation allowed for the surveying the other public lands north-west of the river Ohio.

SEC. 3. *And be it further enacted,* That all the lands by this act attached to the district of Canton, shall be offered for sale to the highest bidder, under the direction of the register of the land office and the receiver of public moneys of the said district, at such time and place as the President of the United States shall designate by proclamation for that purpose; and the sales shall remain open one week and no longer; and the said lands shall in every respect be sold on the same terms and conditions as have been provided for the sale of other lands of the United States. All the lands in the said tract remaining unsold at the close of the said sales may be disposed of at private sale by the register of the land office of the said district, on the same terms and conditions, as are provided for the sale of other public lands in the same district; and patents shall be obtained in the same manner as in case of other lands of the United States.

SEC. 4. *And be it further enacted,* That the aforesaid register and receiver of public moneys shall each receive four dollars per day for each day's attendance on the public sales directed by this act.

APPROVED, February 4, 1815.

STATUTE III.
Feb. 4, 1815.

Act of Feb.
25, 1811, ch. 25.

Lands attached
to the district of
Canton.

The ordinary
modes of sur-
veying public
lands to be de-
viated from in
surveying those
of the Canton
district.

Lands attach-
ed to the Canton
district by this
act to be offered
for sale.

Fees to the
register and re-
ceiver of public
moneys.

STATUTE III.
Feb. 4, 1815.

CHAP. XXXIV.—*An Act for giving further time to the purchasers of public lands to complete their payments.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That every person who, after
VOL. III.—26

Act of March
3, 1813, ch. 43.

Act of Feb.
19, 1814, ch. 14.
Further time
allowed to pur-
chasers of pub-
lic lands.

Conditions.

the first day of April, one thousand eight hundred and ten, and prior to the first day of April, one thousand eight hundred and eleven, had purchased any tract or tracts of land of the United States, not exceeding in the whole six hundred and forty acres, at any of the land offices of the United States, and whose lands have not already been actually sold or reverted to the United States, for non-payment of part of the purchase money, shall be, and they hereby are allowed the further time of three years, from and after the expiration of the period already given by law for completing the payment of the purchase money aforesaid; which further time of three years shall be allowed only on the following conditions: first, all arrears of interest on the purchase money shall be paid on or before the expiration of the time for completing the payment of the purchase money according to former laws: *Provided*, That in all cases in which the time for completing the payment of the purchase money may have expired, or shall expire before the first day of June next, the interest may be paid on or before that day: second, the residue of the sum due on account of the principal of such purchase shall be paid, with interest thereon, in three equal annual payments, as follows, viz: one third of the said sum, with the interest due thereon, within one year; one third of the said sum, with the interest due thereon within two years, and the residue, with the interest due thereon, within three years after the expiration of the time for completing the payments on such purchases according to law. And in case of failure to pay the arrears of interest, or any of the three instalments of principal, with the accruing interest, at the time above-mentioned, the tract of land shall be forthwith advertised and offered for sale in the manner and on the terms directed by law, in case of lands not paid within the time limited by law, and shall revert to the United States in like manner, if the same is not sold at such sale.

APPROVED, February 4, 1815.

STATUTE III.

Feb. 7, 1815.

Act of March
3, 1815, ch. 92.
Three officers
of the navy to
be appointed a
board of com-
missioners for
the navy.

Their powers
and duties.

Board made
subordinate to
Secretary of
the Navy.

Board of com-
missioners to
draw up regula-
tions for

CHAP. XXXV.—*An Act to alter and amend the several acts for establishing a Navy Department, by adding thereto a board of commissioners. (a)*

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, by and with the advice and consent of the Senate, to appoint three officers of the navy, whose rank shall not be below a post captain, who shall constitute a board of commissioners for the navy of the United States; and shall have power to adopt such rules and regulations for the government of their meetings as they may judge expedient: and the board so constituted, shall be attached to the office of the Secretary of the Navy, and under his superintendence shall discharge all the ministerial duties of said office, relative to the procurement of naval stores and materials, and the construction, armament, equipment, and employment, of vessels of war, as well as all other matters connected with the naval establishment of the United States. And the said board shall appoint their own secretary, who shall receive in compensation for his services a sum not exceeding two thousand dollars per annum, who shall keep a fair record of their proceedings, subject at all times to the inspection of the President of the United States, and the Secretary of the Navy.

SEC. 2. *And be it further enacted*, That the said board of commissioners, by and with the consent of the Secretary of the Navy, be, and are hereby authorized to prepare such rules and regulations, as shall be necessary for securing a uniformity in the several classes of vessels and

(a) See note to act of April 30, 1798, vol. i. 553. See act of Aug. 31, 1842, ch. 286, repealing this act, and organizing five bureaux attached to the Navy Department.

their equipments, and for repairing and refitting them, and for securing responsibility in the subordinate officers and agents: which regulations, when approved by the President of the United States, shall be respected and obeyed, until altered and revoked by the same authority; and the said rules and regulations thus prepared and approved, shall be laid before Congress at their next session. It shall also be the duty of said board, upon the requisition of the Secretary of the Navy, to furnish all the estimates of expenditure, which the several branches of the service may require, and such other information and statements as he may deem necessary.

SEC. 3. *And be it further enacted*, That the officer of the said board holding the oldest commission shall preside, and each commissioner shall be entitled to receive, in compensation for his services, three thousand five hundred dollars per annum in lieu of wages, rations, and other emoluments, as naval officers; and all letters and packets to and from the said commissioners, which relate to their official duties, shall be free from postage.

SEC. 4. *And be it further enacted*, That nothing in this act shall be construed to take from the Secretary of the Navy his control and direction of the naval forces of the United States, as now by law possessed.

APPROVED, February 7, 1815.

securing uniformity in classes of vessels, &c.

The officer holding the oldest commission to preside at the navy board.

This act not to derogate from the powers of the Secretary of the Navy.

STATUTE III.

Feb. 8, 1815.

CHAP. XXXVIII.—*An Act for the better regulation of the Ordnance Department.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the passage of this act, the ordnance department shall consist of one colonel, one lieutenant colonel, two majors, ten captains, ten first lieutenants, ten second lieutenants, and ten third lieutenants.

SEC. 2. *And be it further enacted*, That the colonel or senior officer of the ordnance department is authorized to enlist for the service of that department, for five years, as many master armorers, master carriage makers, master blacksmiths, artificers, armorers, carriage makers, blacksmiths, and labourers, as the public service, in his judgment, under the directions of the Secretary for the Department of War, may require.

SEC. 3. *And be it further enacted*, That it shall be the duty of the colonel of the ordnance department to direct the inspection and proving of all pieces of ordnance, cannon balls, shot, shells, small arms, and side arms, and equipments, procured for the use of the armies of the United States; and to direct the construction of all cannon and carriages, and every implement and apparatus for ordnance, and all ammunition wagons, travelling forges, and artificer's wagons, the inspection and proving of powder, and the preparation of all kinds of ammunition and ordnance stores. And it shall also be the duty of the colonel or senior officer of the ordnance department, to furnish estimates, and under the direction of the Secretary for the Department of War, to make contracts and purchases for procuring the necessary supplies of arms, equipments, ordnance and ordnance stores.

SEC. 4. *And be it further enacted*, That the colonel of the ordnance department shall organize and attach to regiments, corps, or garrisons, such number of artificers, with proper tools, carriages and apparatus, under such regulations and restrictions relative to their government and number, as, in his judgment, with the approbation of the Secretary for the Department of War, may be considered necessary.

SEC. 5. *And be it further enacted*, That the colonel of the ordnance department, or senior officer of that department of any district, shall execute all orders of the Secretary for the Department of War, and, in time of war, the orders of any general, or field officer, commanding any army,

Act of May 14, 1812, ch. 83. Ordnance department, how constituted.

Colonel may enlist for the service of that department, master armorers, &c.

And to direct the inspection and proof of ordnance, and to procure gun carriages and all needful apparatus.

Proper number of artificers to be attached to regiments, &c.

Colonel of the ordnance to execute all orders of the Secretary of War.

Keepers of magazines and arsenals to make reports to colonel, &c.

Costs of the damages of ordnance to be deducted from the pay of the officers or soldiers having charge of it.

Semi-annual reports to be made from the ordnance to the War Department.

Public armories placed under direction of the ordnance department.

Colonel to draw up a system of regulations for his department.

Pay and emoluments of the officers of the ordnance department to be the same as those in the artillery.

Of the master armorers, &c.

Officers now in service may continue in the

garrison or detachment, for the supply of all arms, ordnance, ammunition, carriages, forges, and apparatus, for garrison, field or siege service.

SEC. 6. *And be it further enacted*, That the keepers of all magazines and arsenals shall, quarterly, or oftener if so directed, and in such manner as directed by the colonel of the ordnance department, make correct returns to the colonel or senior officer of the ordnance department, of all ordnance, arms, and ordnance stores, they may have in charge.

SEC. 7. *And be it further enacted*, That the costs of repairs or damages done to arms, equipments, or implements, in the use of the armies of the United States, shall be deducted from the pay of any officer or soldier in whose care or use the said arms, equipments, or implements were, when the said damages occurred: *Provided*, The said damages were occasioned by the abuse or negligence of the said officer or soldier. And it is hereby made the duty of every officer commanding regiments, corps, garrisons, or detachments, to make, once every two months, or oftener if so directed, a written report to the colonel of the ordnance department, stating all damages to arms, equipments, and implements, belonging to his command, noting those occasioned by negligence or abuse, and naming the officer or soldier by whose negligence or abuse the said damages were occasioned.

SEC. 8. *And be it further enacted*, That the colonel of the ordnance department shall make, half yearly, to the War Department, or oftener, if the Secretary for that Department shall so direct, a correct report of the officers, and all artificers, and labourers, in his department; also, of all ordnance, arms, military stores, implements, and apparatus, of every description, and in such form as the Secretary for the Department of War shall direct.

SEC. 9. *And be it further enacted*, That to insure system and uniformity in the different public armories, they are hereby placed under the direction of the ordnance department. And the colonel of the ordnance department, under the direction of the Secretary for the Department of War, is hereby authorized to establish depots of arms, ammunition, and ordnance stores, in such parts of the United States, and in such numbers, as may be deemed necessary.

SEC. 10. *And be it further enacted*, That the colonel of the ordnance department, under the direction of the Secretary for the Department of War, is hereby authorized to draw up a system of regulations for the government of the ordnance department, forms of returns and reports, and for the uniformity of manufactures of all arms ordnance, ordnance stores, implements, and apparatus, and for the repairing and better preservation of the same.

SEC. 11. *And be it further enacted*, That the pay, emoluments, and allowances, for the officers of the ordnance department, shall be the same as the pay, emoluments, and allowances, now allowed to officers of similar grades respectively, in the artillery of the United States. And that the pay of a master armorer shall be thirty dollars per month, and one and a half rations per day; of a master carriage maker, thirty dollars per month, and one and a half rations per day; of a master blacksmith, thirty dollars per month, and one and a half rations per day. The pay of armorers, carriage makers, or blacksmiths, each, sixteen dollars per month and one and a half rations per day; the pay of artificers, thirteen dollars per month, and one ration per day; and the pay of labourers, nine dollars per month, and one ration per day; and to all of the said workmen, artificers, and labourers, the same clothing, and other allowances, as are allowed to privates of infantry in the army of the United States, except clothing to the master workmen.

SEC. 12. *And be it further enacted*, That the President of the United States is hereby authorized to continue in the service, under this act, all the officers of the ordnance department in service on the passage of

the same, or to transfer them to other corps of the army of the United States.

SEC. 13. *And be it further enacted*, That the colonel of the ordnance department is hereby allowed, at the rate of one thousand dollars per year, for clerks, and such books and stationery as may be necessary to his department.

SEC. 14. *And be it further enacted*, That the act passed May the fourteenth, one thousand eight hundred and twelve, entitled "An act for the better regulation of the ordnance department," and the sections of any other acts, coming within the purview of any of the sections of this act, be, and the same are hereby repealed.

APPROVED, February 8, 1815.

ordnance department or be transferred to other corps.

Allowance to the colonel for clerks, &c.

Act of May 14, 1812, ch. 83.

Former acts, so far as they interfere with this one, repealed.

STATUTE III.

CHAP. XXXIX.—*An Act to authorize the purchase of a tract of land for the use of the United States.*

Feb. 8, 1815.

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, and he is hereby authorized to cause to be purchased for the use of the United States, the whole or such part of that tract of land situate adjoining the village of Plattsburg, in the State of New York, on which forts Moreau and Brown, and other works, barracks, arsenals, hospitals and other public buildings now stand, as shall be by him judged requisite for the military purposes of the United States.

A tract of land near Plattsburg to be purchased.

APPROVED, February 8, 1815.

STATUTE III.

CHAP. XL.—*An Act to amend an act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise.*

Feb. 8, 1815.

[Repealed.]

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That nothing contained in the first section of the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, shall be construed to extend to vine dressers who sell at the place where the same is made, wine of their own growth, nor shall any vine dresser for vending solely at the place where the same is made, wine of his own growth, be compelled to take out license as a retailer of wine.

Act of Aug. 2, 1813, ch. 39.

Act not to extend to vine dressers who sell their wines.

APPROVED, February 8, 1815.

STATUTE III.

CHAP. XLI.—*An Act making appropriations for repairing or rebuilding the public buildings within the city of Washington.*

Feb. 13, 1815.

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 cause to be repaired or rebuilt forthwith, the President's House, Capitol and public offices, on their present sites in the city of Washington, and that he be authorized to borrow, at an interest not exceeding six per centum per annum, from any bank or banks within the District of Columbia, or from any individual or individuals, a sum not exceeding five hundred thousand dollars, to be applied exclusively to that object.

Buildings in the city of Washington to be rebuilt.

APPROVED, February 13, 1815.

STATUTE III.

Feb. 14, 1815.

Appropriation of \$100,000 in addition to the unexpended balance of former appropriation.

To be repaid out of the sum reserved by the act of April 30, 1802, ch. 40.

CHAP. XLIII.—*An Act in addition to the act to regulate the laying out and making a road from Cumberland, in the state of Maryland, to the state of Ohio. (a)*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in addition to the unexpended balance of the sum heretofore appropriated for laying out and making a road from Cumberland in the state of Maryland, to the state of Ohio, the sum of one hundred thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated, and to be expended, under the direction of the President of the United States, in making said road between Cumberland in the state of Maryland, and Brownsville, in the state of Pennsylvania, commencing at Cumberland; which sum of one hundred thousand dollars shall be repaid out of the fund reserved for laying out and making roads to the state of Ohio, by virtue of the seventh section of an act passed on the thirtieth day of April, one thousand eight hundred and two, entitled "An act to enable the people of the eastern division of the territory north-west of the river Ohio to form a constitution and state government, and for the admission of such state into the union on an equal footing with the original states, and for other purposes."

APPROVED, February 14, 1815.

STATUTE III.

Feb. 16, 1815.

Specific appropriations.

CHAP. XLIV.—*An Act making appropriations for the support of government for the year one thousand eight hundred and fifteen.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That for the expenditure of the civil list in the present year, including the contingent expenses of the several departments and offices; for the compensation of the several loan officers and their clerks, and for books and stationery for the same; for the payment of annuities and grants, for the support of the mint establishment; for the expense of intercourse with foreign nations; for the support of light-houses, beacons, buoys, and public piers; and for satisfying certain miscellaneous claims, the following sums be, and the same are hereby respectively appropriated, that is to say:

For compensation granted by law to the members of the Senate and House of Representatives, their officers and attendants, three hundred and eighteen thousand and four dollars.

For the expense of firewood, stationery, printing, and all other contingent expenses of the two houses of Congress, fifty-two thousand eight hundred dollars.

For the expenses of the library of Congress, including the librarian's allowance, for the year one thousand eight hundred and fifteen, eight hundred dollars.

For compensation to the President of the United States, twenty-five thousand dollars.

For compensation to the Secretary of State, clerks and persons employed in that department, including a clerk on old records, and a clerk and messenger in the patent office, fifteen thousand nine hundred and thirty-eight dollars.

For additional compensation to the clerks in said department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," one thousand and seventy-two dollars and fifty cents.

For the incidental and contingent expenses of the said department,

Act of April 21, 1806, ch. 41.

(a) See notes, vol. ii. 357.

including the expense of printing and distributing ten thousand four hundred copies of the laws of the third session of the thirteenth Congress, and printing the laws in newspapers, twelve thousand eight hundred and seventy dollars.

Specific appropriations.

For the cost of one thousand copies of a new edition of the laws of the United States as authorized by the act of the eighteenth of April, one thousand eight hundred and fourteen, including an additional volume to be comprised in the said edition, eighteen thousand seven hundred and fifty dollars.

Act of April 18, 1814, ch. 69.

For the expense of reprinting five hundred and sixteen copies of the laws of the first and second sessions of the thirteenth Congress, captured by the enemy, seven hundred and seventy-four dollars.

For compensation to the Secretary of the Treasury, clerks, and persons employed in his office, including one thousand dollars for an additional clerk, authorized by the act of the eighteenth of April, one thousand eight hundred and fourteen, fourteen thousand two hundred ninety-nine dollars and eighty-one cents.

Act of April 18, 1814, ch. 92.

For expense of translating foreign languages, allowance to the person employed in transmitting passports and sea-letters, and for stationery and printing in the office of the Secretary of the Treasury, one thousand five hundred dollars.

For compensation to the comptroller of the treasury, clerks, and persons employed in his office, including the sum of two thousand eight hundred and eighty-nine dollars for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, fifteen thousand eight hundred and sixty-six dollars.

Act of April 21, 1806, ch. 41.

For expense of stationery and printing, and contingent expenses in the comptroller's office, eight hundred dollars.

For compensation to the auditor of the treasury, clerks, and persons employed in his office, including the sum of one thousand dollars, for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, thirteen thousand two hundred and twenty-one dollars.

Act of April 21, 1806, ch. 41.

For expense of stationery and printing, and contingent expenses in the auditor's office, five hundred dollars.

For compensation to the treasurer, clerks and persons employed in his office, including the sum of one thousand dollars for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, seven thousand two hundred twenty-seven dollars and forty-five cents.

1806, ch. 41.

For expense of stationery and printing, and contingent expenses in the treasurer's office, six hundred dollars.

For compensation to the commissioner of the general land office, clerks and persons employed in his office, including the sum of three thousand dollars, for compensation to his clerks, in addition to the sum allowed by the act of the twenty-fifth of April, one thousand eight hundred and twelve, thirteen thousand four hundred and ten dollars.

Act of April 25, 1812, ch. 68

For expense of stationery and printing, and contingent expenses of the general land office, three thousand seven hundred dollars.

For compensation to the commissioner of the revenue, clerks, and persons employed in his office, twelve thousand four hundred and ten dollars.

For expense of stationery and printing, and contingent expenses of the revenue office, six thousand six hundred and fifty dollars.

For compensation to the register of the treasury, clerks, and persons employed in his office, including the sum of one thousand dollars for compensation to his clerks, in addition to the sum allowed by the act of

Specific ap-
propriations.
1806, ch. 41.

the twenty-first of April, one thousand eight hundred and six, seventeen thousand and fifty-two dollars and two cents.

Act of April
21, 1806, ch. 41.

For additional compensation to the clerks in the Treasury Department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," six thousand six hundred and thirty-four dollars and nine cents.

For compensation to the messenger of the register's office, for stamping and arranging ship's registers, ninety dollars.

For expense of stationery and printing, and contingent expenses of the register's office, three thousand eight hundred dollars.

For fuel and other contingent expenses of the Treasury Department, including rent of the houses occupied by the said department during a part of the year one thousand eight hundred and fourteen, and the whole of the year one thousand eight hundred and fifteen, and compensation of a superintendent and two watchmen, employed for the security of the Treasury buildings, six thousand nine hundred and twenty dollars.

For the purchase of a fire engine and fire buckets for the Treasury Department, one thousand dollars.

For the purchase of books, maps, and charts for the Treasury Department, four hundred dollars.

For compensation to the secretary of the commissioners of the sinking fund, two hundred and fifty dollars.

Act of April
21, 1806, ch. 41.

For compensation to the Secretary of War, clerks, and persons employed in his office, including the sum of three thousand nine hundred and sixty dollars for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, and the sum of three hundred dollars for assistant messengers, twenty thousand five hundred and ten dollars.

For expense of stationery, printing, fuel, and other contingencies, in the office of the Secretary of War, including office rent, three thousand dollars.

Act of April
21, 1806, ch. 41.

For compensation to the accountant of the War Department, clerks, and persons employed in his office, including the sum of fourteen thousand two hundred and seventy-five dollars, for compensation of his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, twenty-five thousand eight hundred and thirty-five dollars.

For contingent expenses in the office of the accountant of the War Department, one thousand dollars.

Act of April 21,
806, ch. 41.

For additional compensation to the clerks in the War Department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," two thousand two hundred and twenty-six dollars.

For compensation to the paymaster of the army, clerks, and persons employed in his office, fifteen thousand seven hundred and ten dollars.

For contingent expenses in the office of the paymaster of the army, two thousand two hundred and fifty dollars.

For compensation to the superintendent general of military supplies, clerks, and persons employed in his office, ten thousand four hundred and ten dollars.

For contingent expenses in the office of the superintendent general of military supplies, one thousand dollars.

For compensation to the clerks in the adjutant and inspector general's office, one thousand eight hundred dollars.

For compensation to the commissary general of purchases and clerks in his office, ten thousand dollars.

For contingent expenses in the office of the commissary general of purchases, one thousand dollars. Specific appropriations.

For compensation to the Secretary of the Navy, clerks, and persons employed in his office, including the sum of one thousand six hundred dollars for compensation of his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, eleven thousand four hundred and ten dollars. Act of April 21, 1806, ch. 41.

For contingent expenses in the office of the Secretary of the Navy, including office rent, three thousand three hundred dollars.

For compensation to the accountant of the navy, clerks, and persons employed in his office, including the sum of three thousand dollars for compensation of his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, thirteen thousand four hundred and ten dollars. Act of April 21, 1806, ch. 41.

For contingent expenses in the office of the accountant of the navy, including office rent, one thousand two hundred and fifty dollars.

For additional compensation to the clerks in the Navy Department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," one thousand nine hundred and thirty-five dollars. Act of April 21, 1806, ch. 41.

For compensation to the Postmaster General, assistant postmasters general, clerks and persons employed in the general post-office, including the sum of five thousand seven hundred and fifty-five dollars, for compensation of the clerks in the general post-office, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, twenty-two thousand and ten dollars. Act of April 21, 1806, ch. 41.

For contingent expenses of the general post-office, two thousand eight hundred dollars.

For additional compensation to the clerks in the general post-office, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," one thousand four hundred and one dollars and seventy-five cents. Act of April 21, 1806, ch. 41.

For compensation to the several commissioners of loans, and for allowance to certain commissioners of loans in lieu of clerk hire, fourteen thousand five hundred and fifty dollars.

For compensation to the clerks of sundry commissioners of loans, including a sum of three thousand dollars in addition to the amount heretofore allowed by law, and to defray the authorized expenses of the several loan offices, thirteen thousand seven hundred dollars.

For compensation to the surveyor general and his clerks, three thousand five hundred dollars.

For compensation to the surveyor of lands south of Tennessee, and his clerks, and for the contingent expenses of his office, three thousand two hundred dollars.

For compensation to the officers and clerks of the mint, ten thousand one hundred dollars.

For wages to the persons employed in the different operations of the mint, including the sum of six hundred dollars allowed to an assistant engraver, seven thousand five hundred dollars.

For repairs of furnaces, cost of iron and machinery, rents, and other contingent expenses of the mint, three thousand eight hundred dollars.

For allowances for wastage in the gold and silver coinage, three thousand dollars.

For compensation to the governor, judges, and secretary, of the Mississippi territory, nine thousand dollars.

For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

Specific appropriations.

For compensation to the governor, judges, and secretary of the Indiana territory, six thousand six hundred dollars.

For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

For compensation to the governor, judges, and secretary of the Missouri territory, seven thousand eight hundred dollars.

For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

For compensation to the governor, judges, and secretary of the Michigan territory, six thousand six hundred dollars.

For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

For compensation to the governor, judges, and secretary of the Illinois territory, six thousand six hundred dollars.

For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

For the discharge of such demands against the United States, on account of the civil department, not otherwise provided for, as shall have been admitted in due course of settlement at the treasury, two thousand dollars.

For compensation granted by law to the chief justice, the associate judges, and district judges, of the United States, including the chief justice and associate judges of the district of Columbia, and the attorney general; and also including the sum of one thousand dollars, short, appropriated in the year one thousand eight hundred and fourteen for the salary of the district judge of Louisiana, sixty-four thousand dollars.

For the compensations of sundry district attorneys and marshals, as granted by law, including those in the several territories, seven thousand eight hundred and fifty dollars.

For defraying the expenses of the supreme, circuit, and district courts of the United States, including the district of Columbia, and of jurors and witnesses, in aid of the funds arising from fines, penalties, and forfeitures, and for defraying the expenses of prosecutions for offences against the United States, and for the safe keeping of prisoners, forty thousand dollars.

For the payment of sundry pensions, granted by the late government, eight hundred and sixty dollars.

For the payment of the annual allowance to the invalid pensioners of the United States, ninety-eight thousand dollars.

For the relief and support of sick and disabled seamen, in addition to the funds already appropriated by law, twenty thousand dollars.

For the maintenance and support of light-houses, beacons, buoys, and public piers, stakeages of channels, bars, and shoals, including repairs and improvements, and contingent expenses, twenty-four thousand two hundred and ninety-nine dollars and eleven cents.

For the support and safe keeping of prisoners of war, five hundred thousand dollars.

For defraying the expenses of ascertaining land titles in Louisiana, eight thousand dollars.

For the salaries, allowances, and contingent expenses, of ministers to foreign nations, and of secretaries of legation, one hundred and nine thousand two hundred and fifty dollars.

For the contingent expenses of intercourse between the United States and foreign nations, fifty thousand dollars.

For the expenses of intercourse with the Barbary powers, ten thousand dollars.

For the relief and protection of distressed American seamen, in foreign countries, fifty thousand dollars.

For expenses of agents at Paris and Copenhagen, in relation to prize causes and captures of American vessels, four thousand dollars.

For the discharge of such miscellaneous claims against the United States, not otherwise provided for, as shall have been admitted in due course of settlement at the treasury, four thousand dollars. Specific appropriations.

For paying to Augustus McKinney and Layzal Bancroft the amount of a judgment remitted by act of Congress, one thousand dollars. 1814, ch. 65.

For compensation to the board of commissioners appointed to carry into effect the act of the thirty-first of March, one thousand eight hundred and fourteen, for indemnifying certain claimants of public land in the Mississippi territory, six thousand dollars. 1814, ch. 39.

For stationery, office rent and other contingent expenses of the last mentioned board of commissioners, a sum not exceeding twelve hundred dollars.

For the discharge of the claim of Farrington Barkelow granted him by act of Congress for his relief, one thousand one hundred and sixty-eight dollars and twenty-five cents. 1815, ch. 88.

For the compensation of the commissioners of the navy board, ten thousand five hundred dollars.

For compensation to the secretary of the navy board, two thousand dollars.

SEC. 2. *And be it further enacted*, That the several appropriations herein before made, shall be paid and discharged out of the fund of six hundred thousand dollars, reserved by the act making provision for the debt of the United States, and out of any moneys in the treasury not otherwise appropriated. Act of Aug. 4, 1790, ch. 34.

APPROVED, February 16, 1815.

STATUTE III.

CHAP. XLV.—*An Act for the relief of the inhabitants of the late county of New Madrid, in the Missouri territory, who suffered by earthquakes.* (a) Feb. 17, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That any person or persons owning lands in the county of New Madrid, in the Missouri territory, with the extent the said county had on the tenth day of November, one thousand eight hundred and twelve, and whose lands have been materially injured by earthquakes, shall be, and they hereby are authorized to locate the like quantity of land on any of the public lands of the said territory, the sale of which is authorized by law: *Provided*, That no person shall be permitted to locate a greater quantity of land under this act, than the quantity confirmed to him, except the owners of lots of ground or tracts of land of less quantity than one hundred and sixty acres, who are hereby authorized to locate and obtain any quantity of land not exceeding one hundred and sixty acres, nor shall any person be entitled to locate more than six hundred and forty acres, nor shall any such location include any lead mine or salt spring: *And provided also*, That in every case where such location shall be made according to the provisions of this act, the title of the person or persons to the land injured as aforesaid, shall revert to, and become absolutely vested in, the United States. Act of April 26, 1822, ch. 40.
Lands granted to persons having lands in the county of New Madrid, which were injured by earthquakes, on the 10th Nov., 1812.

SEC. 2. *And be it further enacted*, That whenever it shall appear to the recorder of land titles for the territory of Missouri, by the oath or affirmation of a competent witness, or witnesses, that any person or persons are entitled to a tract or tracts of land under the provisions of this act, it shall be the duty of the said recorder to issue a certificate thereof to the claimant or claimants; and upon such certificate being issued, and the location made on the application of the claimants, by the principal deputy surveyor for said territory, or under his direction, whose duty it

(a) The holder of a New Madrid certificate had a right to locate it on "public lands which had been authorized to be sold." As it was located on lands reserved from sale at the time of the issuing of the patent, the patent is void. *Stoddard et al. v. Chambers*, 2 Howard, 284.

Manner in which lands shall be located.

shall be, to cause a survey thereof to be made, and to return a plat of each location made to the said recorder, together with a notice in writing, designating the tract or tracts thus located, and the name of the claimant on whose behalf the same shall be made; which notice and plat the said recorder shall cause to be recorded in his office, and shall receive from the claimant for his services on each claim, the sum of two dollars, for receiving the proof, issuing the certificate, and recording the notice and plat as aforesaid; and the surveyor shall be entitled to the same compensation for his services from the party applying, as is allowed for surveying the public lands of the United States.

A report of his proceedings shall be made to the land office by the recorder.

SEC. 3. *And be it further enacted*, That it shall be the duty of the recorder of land titles, to transmit a report of the claims allowed, and locations made under this act, to the commissioner of the general land office, and shall deliver to the party a certificate, stating the circumstances of the case, and that he is entitled to a patent for the tract therein designated, which certificate shall be filed with the said recorder within twelve months after date, and the recorder shall thereupon issue a certificate in favour of the party, which certificate being transmitted to the commissioner of the general land office, shall entitle the party to a patent, to be issued in like manner as is provided by law for other public lands of the United States.

APPROVED, February 17, 1815.

STATUTE III.

Feb. 22, 1815.

CHAP. XLVIII.—*An Act giving further time to complete the surveys and obtain the patents for lands located under Virginia resolution warrants.*

Act of March 3, 1807, ch. 31.
Act of April 11, 1818, ch. 43.
Act of Feb. 9, 1821, ch. 11.
Act of March 1, 1823, ch. 39.
Further time allowed to complete surveys, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the officers and soldiers of the Virginia line on continental establishment, or their legal representatives, to whom land warrants have issued by virtue of any resolution of the legislature of Virginia, as a bounty for services, which by the laws of Virginia, passed prior to the cession of the north-western territory to the United States, entitled such officers or soldiers to bounty lands, and whose location of such warrants shall have been made prior to the twenty-third day of March, one thousand eight[hundred] and eleven, shall be allowed the further time of two years from the passing of this act to complete their surveys and obtain their patents for the land located as aforesaid: *Provided*, That surveys shall be made and patents granted on the aforesaid locations, under the same regulations, restrictions and provisions, in every respect, as were prescribed for the making of surveys and granting of patents by the act, entitled "An act authorizing patents to issue for lands located and surveyed by virtue of certain 'Virginia resolution warrants,'" passed on the third day of March, one thousand eight hundred and seven.

APPROVED, February 22, 1815.

STATUTE III.

Feb. 23, 1815.

CHAP. LI.—*An Act requiring the Secretary of the Senate and Clerk of the House of Representatives in the Congress of the United States, to give security for the faithful application and disbursement of the contingent funds of the Senate and House of Representatives.*

Secretary of Senate and clerk of the House of Representatives to give bond, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That it shall be the duty of the secretary of the Senate and clerk of the House of Representatives respectively, within ten days after the passage of this act, to give bond to the United States, with one or more sureties, to be approved by the comptroller of the treasury; each bond in the penal sum of twenty thou-

sand dollars, with condition for the faithful application and disbursement of such contingent funds of the respective houses, as shall come into their hands, which bonds shall be deposited in the comptroller's office: And it shall be the duty of each and every secretary of the Senate, and clerk of the House of Representatives, who may hereafter be chosen, to give bond as aforesaid, within thirty days after he enters upon the discharge of the duties of his said office.

SEC. 2. *And be it further enacted*, That from and after the passage of this act, it shall be the duty of the secretary of the Senate, and of the clerk of the House of Representatives, to deposit all money belonging to the United States, which may come into their hands, in one of the Banks in the District of Columbia; and all debts payable by said secretary or clerk, on account of the Senate or House of Representatives, shall be paid by a draft in favour of each creditor on the bank, where the money of government may be deposited.

APPROVED, February 23, 1815.

To deposit in the banks of the District of Columbia the public moneys in their hands.

CHAP. LIV.—*An Act for the regulation of the courts of justice of Indiana.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the judges of the general court of the Indiana territory, shall, in each and every year, hold two sessions of the said court, at Vincennes, in the county of Knox, on the first Mondays of February and September; at Corydon, in the county of Harrison, on the third Mondays in February and September; and at Brookville, in the county of Franklin, on the first Mondays next succeeding the fourth Mondays of February and September, which courts respectively shall be composed of at least two of the judges appointed by the government of the United States; and no person or persons, acting under the authority and appointment of the said territory, shall be associated with the said judges.

APPROVED, February 24, 1815.

STATUTE III.

Feb. 24, 1815.

Courts in the Indiana territory.

CHAP. LVI.—*An Act to authorize the issuing of treasury notes for the service of the year one thousand eight hundred and fifteen. (a)*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of the Treasury, with the approbation of the President of the United States, be, and he is hereby authorized to cause treasury notes for a sum not exceeding twenty-five millions of dollars, to be prepared, signed, and issued, at the treasury of the United States, in the manner hereinafter provided.

SEC. 2. *And be it further enacted*, That the said treasury notes shall be respectively signed in behalf of the United States, by persons to be appointed for that purpose by the President of the United States, two of whom shall sign each note; and they shall receive, as a compensation for that service, at the rate of seventy-five cents for every hundred notes thus signed by them respectively; and the said notes shall likewise be countersigned by the register of the treasury, or, in case of his sickness, or absence, by the treasurer of the United States.

SEC. 3. *And be it further enacted*, That the said treasury notes shall be prepared of such denominations as the Secretary of the Treasury, with the approbation of the President of the United States, shall, from time to time, direct; and such of the said notes as shall be of a denomi-

STATUTE III.

Feb. 24, 1815.

An issue of treasury notes authorized.

By whom to be signed.

Their compensation for signing them.

Denominations of the notes.

(a) See act of March 4, 1814, ch. 18, and notes.

nation less than one hundred dollars, shall be payable to bearer and be transferable by delivery alone, and shall bear no interest; and such of the said notes as shall be of the denomination of one hundred dollars, or upwards, may be made payable to order, and transferable by delivery and assignment, endorsed on the same, and bearing an interest from the day on which they shall be issued, at the rate of five and two-fifths per centum per annum; or they may be made payable to bearer, and transferable by delivery alone, and bearing no interest, as the Secretary of the Treasury, with the approbation of the President of the United States, shall direct.

How holders of the treasury notes bearing an interest, and not bearing an interest, may fund them.

SEC. 4. *And be it further enacted*, That it shall be lawful for the holders of the aforesaid treasury notes, not bearing an interest, and of the treasury notes bearing an interest at the rate of five and two-fifths per centum per annum, to present them at any time, in sums not less than one hundred dollars, to the treasury of the United States, or to any commissioner of loans; and the holders of the said treasury notes not bearing an interest, shall be entitled to receive therefor, the amount of the said notes, in a certificate or certificates of funded stock, bearing interest at seven per centum per annum, and the holders of the aforesaid treasury notes bearing an interest at the rate of five and two-fifths per centum, shall be entitled to receive therefor the amount of the said notes including the interest due on the same, in a like certificate or certificates of funded stock, bearing an interest of six per centum per annum, from the first day of the calendar month next ensuing that in which the said notes shall thus be respectively presented, and payable quarter-yearly, on the same days whereon the interest of the funded debt is now payable. And the stock thus to be issued shall be transferable in the same manner as the other funded stock of [the] United States; the interest on the same, and its eventual reimbursement, shall be effected out of such fund as has been or shall be established by law for the payment and reimbursement of the funded public debt contracted since the declaration of war against Great Britain. And the faith of the United States is hereby pledged to establish sufficient revenues and to appropriate them as an addition to the said fund, if the same shall, at any time hereafter, become inadequate for effecting the purpose aforesaid: *Provided however, And be it further enacted*, That it shall be lawful for the United States to reimburse the stock thus created, at any time after the last day of December, one thousand eight hundred and twenty-four.

Faith of the United States pledged for the payment of the certificates, principal and interest.

Treasury notes howsoever redeemed may be re-issued.

SEC. 5. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury to cause the treasury notes which, in pursuance of the preceding section, shall be delivered up and exchanged for funded stock, and also the treasury notes which shall have been paid to the United States for taxes, duties, or demands, in the manner hereinafter provided, to be re-issued, and applied anew, to the same purposes, and in the same manner, as when originally issued.

Treasury notes made everywhere receivable for public dues.

SEC. 6. *And be it further enacted*, That the treasury notes authorized to be issued by this act, shall be every where received in all payments to the United States. On every such payment the note or notes shall be received for the amount of both the principal and the interest, which, on the day of such payment, may appear due on such of the notes as shall bear interest, thus given in payment; and the interest on the said notes bearing an interest, shall, on such payments, be computed at the rate of one cent and one half of a cent per day, on every hundred dollars of principal; and each month shall be computed as containing thirty days.

Interest to be included in officer's receipts, up to the period of payment.

SEC. 7. *And be it further enacted*, That any person making payment to the United States in the said treasury notes, into the hands of any collector, receiver of public moneys, or other public officer or agent, shall, on books kept according to such forms as shall be prescribed by the Secretary of the Treasury, give duplicate certificates of the number and

respective amount of each and every treasury note, and of the interest thereon, in case the same shall bear interest, thus paid by such person; and every collector, receiver of public moneys, or other public officer or agent, who shall thus receive in payment any of the said treasury notes bearing interest, shall, on payment of the same into the treasury, or into one of the banks where the public moneys are or may be deposited, receive credit both for the principal and for the interest computed as aforesaid, which, on the day of such last mentioned payment, shall appear due on the note or notes thus paid in: *Provided always*, That in the settlement of his accounts he shall be charged for the interest accrued on such note or notes, from the day on which the same shall have been received by him in payment as aforesaid, to the day on which the same shall be paid by him as aforesaid: *And provided also*, that no charge or deduction, on account of interest, shall be made in respect to any bank into which payments as aforesaid may be made to the United States, either by individuals, or by collectors, receivers, or other public officers, or agents, and which payments shall be received by such bank as specie, and credit given to the Treasurer of the United States for the amount thereof, including the interest accrued and due on such notes, from the day on which the same shall have been received by such bank, on account of the United States.

Notes received by public officers.

Proviso.

Proviso.

SEC. 8. *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 cause the said treasury notes to be issued at the par value thereof, in payment of services, of supplies, or of debts, for which the United States are or may be answerable by law, to such person and persons as shall be willing to accept the same in payment; and to deposit portions of the said notes in the loan offices, or in state banks, for the purpose of paying the same to the public creditors as aforesaid; and to borrow money on the credit of the said notes; or to sell the same, at a rate not under par; and it shall be a good execution of this provision, to pay such notes to such bank or banks as will receive the same at par, and give credit to the Treasurer of the United States for the amount thereof, on the day on which the said notes shall thus be issued and paid to such bank or banks respectively.

Notes not to be paid by the United States under their par value.

Money may be borrowed on treasury notes.

SEC. 9. *And be it further enacted*, That it shall and may be lawful for the holder of any treasury notes issued, or authorized to be issued, under any laws heretofore passed, to convert the same into certificates of funded debt, upon the same terms, and in the same manner hereinbefore provided, in relation to the treasury notes authorized by this act, bearing an interest of five and two-fifths per centum.

Holders of treasury notes received from the treasury, may convert them into funded stock.

SEC. 10. *And be it further enacted*, That a sum of forty thousand dollars, to be paid out of any money in the treasury not otherwise appropriated, be, and the same is hereby appropriated, for defraying the expense of preparing, printing, engraving, signing, and otherwise incident to the issuing of the treasury notes authorized by this act.

Appropriation for defraying expenses.

SEC. 11. *And be it further enacted*, That if any person shall falsely make, forge, or counterfeit, or cause or procure to be falsely made, forged or counterfeited, or willingly aid or assist in falsely making, forging or counterfeiting any note, in imitation of, or purporting to be, a treasury note as aforesaid; or shall falsely alter, or cause or procure to be falsely altered, or willingly aid or assist in falsely altering any treasury note issued as aforesaid; or shall pass, utter, or publish, or attempt to pass, utter, or publish, as true, any false, forged, or counterfeited note, purporting to be a treasury note as aforesaid, knowing the same to be falsely made, forged, or counterfeited: or shall pass, utter, or publish, or attempt to pass, utter, or publish, as true, any falsely altered treasury note issued as aforesaid, knowing the same to be falsely altered, or shall be, directly or indirectly, knowingly concerned in any of the offences aforesaid,

Penalties for forging, counterfeiting, &c.

every such person shall be deemed and adjudged guilty of felony; and being thereof convicted by due course of law, shall be sentenced to be imprisoned and kept to hard labour, for a period not less than three years, nor more than ten years, and be fined in a sum not exceeding five thousand dollars.

APPROVED, February 24, 1815.

STATUTE III.

Feb. 27, 1815.

CHAP. LX.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the district of Columbia.*

Direct tax laid upon the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That a direct tax of nineteen thousand nine hundred and ninety-eight dollars and forty cents be, and is hereby annually laid upon the District of Columbia, which shall be assessed and laid upon the same descriptions of property, in the same manner, and be collected and accounted for likewise, in the same manner as is provided by the "Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same," and the several acts referred to therein, or which may be passed amendatory thereof, for which purpose there shall be appointed a principal assessor for the District of Columbia, who, with such deputies as he may appoint, shall have the like qualifications and powers, receive the like compensation, discharge the like duties, and be subject to the like penalties, with the other principal or assistant assessors: *Provided,* That the said principal assessor shall, in addition to the powers of the other principal assessors, exercise the same powers, and discharge the same duties devolved on the board of principal assessors, established by the said act; and the tax lists, made out by him, conformably thereto, shall be delivered to the collector within one hundred and twenty days from the first day of April, in the year one thousand eight hundred and fifteen, on which day the said principal assessor shall direct and cause the several assistant assessors in his district, to inquire after and concerning all lands, lots of ground, with their improvements, dwelling-houses, and slaves, liable to taxation: *And provided,* That the collector for the said district, shall, himself, retain the lists of property lying within the said district, not owned, occupied, or superintended, by some person residing therein: and shall proceed to discharge the like duties that are performed in the respective states, by the collectors designated by the Secretary of the Treasury for receiving said lists.

Act of Jan. 9, 1815, ch. 21.

Principal assessor, &c., to be appointed.

Proviso.

Proviso.

Duties of the assessors.

Act of Jan. 18, 1815, ch. 23.

SEC. 2. *And be it further enacted,* That the principal assessor and assistant assessors for the District of Columbia, shall discharge the like duties required by the "Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches," to be performed in the respective states by the assessors, any thing in the tenth section of the said act to the contrary notwithstanding; which said duties, and all other acts therein required to be done, as well by the said officers, as by individuals, subject to the said act, shall be performed within the District of Columbia, under the penalties, for neglect or omission, thereby prescribed, and in point of time, relatively to the said first day of April, in the year one thousand eight hundred and fifteen, and in every year thereafter, relatively to such day as may be fixed by law for the performance of the like duties and acts in the several states.

APPROVED, February 27, 1815.

STATUTE III.

CHAP. LXI.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a duty on gold, silver and plated ware, and jewelry and pastework, manufactured within the United States.* (a)

Feb. 27, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the eighteenth day of April next, there shall be paid upon all gold, silver, and plated ware, and jewelry and pastework, except timepieces, which shall thereafter be manufactured or made for sale within the United States or the territories thereof, a duty of six per centum ad valorem, by the manufacturer thereof.

Duty upon gold, silver, and plated ware.

SEC. 2. *And be it further enacted,* That the duty aforesaid shall be imposed, paid, collected, and accounted for, in like manner, and subject to the like provisions and penalties, as the duties imposed by the "Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on various goods, wares, and merchandisc, manufactured within the United States," passed the eighteenth day of January, one thousand eight hundred and fifteen, all the provisions of which act shall apply to the duty hereby imposed, and to those by whom it shall be payable, the same as if it were specifically inserted among the dutiable objects enumerated in the first section thereof.

Regulations concerning the tax.

Act of Jan. 18, 1815, ch. 23.

APPROVED, February 27, 1815.

STATUTE III.

CHAP. LXII.—*An act to repeal certain acts concerning the flotilla service, and for other purposes.*

Feb. 27, 1815.

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 April next, the act entitled "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," passed the fifth day of July, in the year one thousand eight hundred and thirteen; and also an act, entitled "An act authorizing the appointment of certain officers for the flotilla service," passed the sixteenth day of April, in the year one thousand eight hundred and fourteen, shall be repealed, and cease to be in force.

Repeal of certain acts concerning the flotilla service.

Act of July 5, 1813, ch. 6.

Act of April 16, 1814, ch. 59.

SEC. 2. *And be it further enacted,* That the barges and other vessels composing the flotilla establishment, (they being first divested of their guns and military stores, which are to be carefully preserved,) shall be sold or laid up under the direction of the President of the United States, and the moneys arising therefrom paid into the treasury thereof.

Vessels of the flotilla establishment to be sold or laid up.

SEC. 3. *And be it further enacted,* That all the commissioned and warrant officers, and all the privates, who shall be discharged in consequence of the repeal of the acts aforesaid, shall be entitled to receive four months' pay, over and above what may be due to them respectively at the time of their discharge.

Commissioned and warrant officers, and privates, entitled to receive four months' additional pay when discharged.

SEC. 4. *And be it further enacted,* That the President of the United States be, and he hereby is authorized to cause all the armed vessels thereof on the lakes, except such as he may deem necessary to enforce the proper execution of the revenue laws, to be sold or laid up, as he may judge most conducive to the public interest; such vessels being first divested of their armament, tackle and furniture, which are to be carefully preserved.

Armed vessels on the Lakes to be sold or laid up, except what are necessary for the public service.

SEC. 5. *And be it further enacted,* That the act, entitled "An act authorizing the President of the United States to cause to be built, or

Repeal of an act of Nov. 15, 1814, ch. 3.

(a) Repealed by act of Feb. 22, 1816, ch. 18.

President authorized to sell certain vessels acquired under it.

President authorized to cause to be sold the gun-boats unnecessary for public service, and warrant of officers and privates in consequence entitled to four months' pay, &c.

purchased, the vessels therein mentioned," passed the fifteenth day of November, in the year one thousand eight hundred and fourteen, be, and he same is hereby repealed, and the President of the United States is hereby authorized to cause to be sold such of the vessels acquired under the said act, as he may deem inexpedient to be retained in the public service; and to cause the money arising therefrom to be paid into the public treasury.

SEC. 6. *And be it further enacted*, That the President of the United States be, and he is hereby authorized to cause to be sold, they being first divested of their guns and military stores, which are to be carefully preserved, such and so many of the gun-boats belonging to the United States, as in his judgment may no longer be necessary to be retained for the public service; and such of the warrant officers and privates as may be discharged in consequence of such sale, shall be entitled to receive four months' pay, over and above what may be due to them at the time of their discharge.

APPROVED, February 27, 1815.

STATUTE III.

Feb. 27, 1815.

CHAP. LXIII.—*An Act to amend and extend the provisions of the act of the sixteenth of April, one thousand eight hundred and fourteen, entitled "An act confirming certain claims to land in the Illinois territory, and providing for their location."*

Act of April 16, 1814, ch. 61.

Western boundary of the Illinois territory to include all islands in the Mississippi, between the middle and eastern margin.

Proviso of a former act repealed so far as it regards settlers on fractions of sections, &c.

Proviso.

Settlers on lands reserved for the use of schools, entitled to the pre-emption of the like quantity of other land, on the same terms and within the proper boundary.

Persons who failed to locate their claims, entitled to pre-emption upon other unappro-

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the western boundary of the tract of country set apart by the act of the sixteenth of April, one thousand eight hundred and fourteen, entitled "An act confirming certain claims to land in the Illinois territory, and providing for their location," be extended upon the river Mississippi, to the middle thereof, so as to include all islands in said river, between the middle and eastern margin, throughout the length of said line; and that all or any of the said islands shall be subject to be appropriated under the said recited act.

SEC. 2. *And be it further enacted*, That the proviso contained in the fourth section of the before-recited act be repealed, so far as it regards persons settled on fractions of sections or quarter sections containing less than one hundred and sixty acres; and that such persons under the like circumstances shall be considered as entitled to all the rights, benefits, and advantages, specified in the said fourth section, as those settled on sections or quarter sections, and also, to any right, privilege, or advantage secured by this act: *Provided however*, That such persons shall not be permitted in such cases to take less than the whole quantity of such fractional quarter section on which they are respectively settled.

SEC. 3. *And be it further enacted*, That every person or persons, who settled on and improved any of the lands in the said territory, reserved for the use of schools or seminaries of learning, before the fifth day of February, one thousand eight hundred and thirteen, and who would have had the right of pre-emption thereto, had not the same been reserved as aforesaid, shall be entitled to the pre-emption of the like quantity of other land, upon the same terms, and under the same restrictions, provided by the fourth section of the said recited act, to be located on any lands within the boundary specified in this and the said recited act, not otherwise appropriated; and such persons shall also be entitled to the benefit of, and subject to, the restrictions contained in this act.

SEC. 4. *And be it further enacted*, That all and every person or persons entitled to the pre-emption of lands, under the fourth section of the before-recited act, who failed to locate their claims within the time limited in said act, and which lands have been appropriated by others, shall be entitled to the pre-emption of the like quantity, as they could

have appropriated under the said act, or under the provisions of this act, to be located on any land within the boundary specified in this and the said recited act, not previously appropriated.

SEC. 5. *And be it further enacted*, That all and every person or persons, entitled to the pre-emption of lands under the provisions of this act, shall conform to and be governed by the rules prescribed in the said recited act, in locating, proving, and completing their titles respectively, except in cases where the same is changed by this act.

SEC. 6. *And be it further enacted*, That it shall be the duty of the register of the land office for the district of Kaskaskia, to give notice by an advertisement inserted for one month in at least one newspaper published in the said territory, to all persons entitled to a pre-emption in the purchase of any tract of land, by virtue of this or the before-recited act, that they may make such purchase, on application to him at his office, on or before the first day of May, in the year one thousand eight hundred and sixteen; and every person failing or refusing to enter with the said register, the land to which the right of pre-emption is so secured, notice being given as before-mentioned, within the time aforesaid, shall lose his, her, or their right of pre-emption.

SEC. 7. *And be it further enacted*, That the locations of any confirmed claim, made by virtue of any authority given by the commissioners appointed to examine the claims of persons to land in the Illinois territory, shall be, and the same are hereby confirmed: *Provided*, That the provisions of this section shall not be so construed as to extend to any locations made by any person or persons without any authority from the commissioners aforesaid; nor shall it affect the claims of any other person or persons.

SEC. 8. *And be it further enacted*, That the register and receiver of public moneys of the land office at Kaskaskia, shall be allowed the same commission respectively, on the confirmed claims which have been or shall be received in payment for land entered at the said office, as they are now entitled to, on moneys received in payment for lands sold, calculating the value of the confirmed claims at the rate of two dollars per acre.

SEC. 9. *And be it further enacted*, That it shall be lawful for Ann Gilham to locate any unappropriated quarter section within the Illinois territory, and whenever the said Ann Gilham shall enter with the register of the land office at Kaskaskia, any unappropriated quarter section, it shall be the duty of the register to issue to the said Ann Gilham, a certificate, specifying therein the quarter section so located; and it shall be the duty of the commissioner of the general land office to issue a patent for the land so located, whenever the certificate aforesaid shall be presented to him for that purpose.

APPROVED, February 27, 1815.

appropriated lands within the boundary.

Act of April 16, 1814, ch. 61.

Persons entitled to pre-emption to be governed by certain rules.

Act of April 16, 1814, ch. 61.

Public notice to be given that purchase may be made, &c.

Persons failing to enter lands with the register, lose their right.

Locations of any claim by authorized commissioners confirmed.

Proviso.

Commission on confirmed claims, to the commissioner of Kaskaskia.

Ann Gilham may locate any unappropriated quarter section.

STATUTE III.

Feb. 27, 1815.

CHAP. LXIV.—*An Act to repeal certain acts therein mentioned.*

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 to authorize the President of the United States to accept the services of state troops and of volunteers," and the act entitled "An act to authorize the raising a corps of sea fencibles," be, and the same are hereby repealed.

APPROVED, February 27, 1815.

Repeal of acts of July 26, 1813, ch. 27, and of Jan. 27, 1815, ch. 25.

STATUTE III.

Feb. 27, 1815.

Act of March 3, 1825, ch. 65.
Postmaster General authorized to allow a commission adequate to the services, &c., of postmasters.
Proviso.

Rates of commissions.

Further allowances to postmasters.

Other acts granting compensation to postmasters, repealed.

Proviso.
Act of April 30, 1810, ch. 37.

Postmaster General authorized to employ any steamboat, &c., to carry the mail.
Proviso.

Masters of steamboats, &c. to duly deliver the mail to the post-office.

Compensation.

CHAP. LXV.—*An Act in addition to the act regulating the post-office establishment.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Postmaster General be, and [he] is hereby authorized to allow to the postmasters respectively, such commission on the moneys arising from the postage of letters, newspapers, and packets, as shall be adequate to their respective services and expenses. *Provided,* That the said commission shall not exceed the following several rates on the amount collected in one quarter, that is to say:

On a sum not exceeding one hundred and fifty dollars, twenty per cent.
On a sum not exceeding four hundred and fifty dollars, seventeen per cent.

On a sum not exceeding three thousand dollars, thirteen per cent.

On any sum over three thousand six hundred dollars, five per cent.

He may also allow the postmaster at distributing post-offices, a commission of four per cent. on any sum of postages distributed, not exceeding four thousand dollars: and a commission of three per cent. on any sum of postages distributed over four thousand dollars.

He may also allow to such postmasters as receive and despatch foreign mails, a sum not exceeding twenty-five dollars per quarter year, for that service; and he may augment the commission of those postmasters who receive the mail regularly between the hours of nine o'clock in the evening and five o'clock in the morning, from twenty to thirty-three and one third per cent. on one hundred and fifty dollars received in each quarter.

He may also allow to each postmaster one cent for each free letter delivered out of his office, and one cent for each free letter originally received by him and forwarded by mail.

He may also allow to each postmaster ten cents for every monthly register of the arrival and departure of the mail, returned to the general post-office. The Postmaster General may also allow to the postmasters, respectively, a commission of thirty-three and one third per cent. on the amount of postages which they shall collect on newspapers, magazines, and pamphlets; but no allowance for distribution, or for free letters, shall be made to any postmaster, who shall collect postages to the amount of five thousand dollars in one quarter.

SEC. 2. *And be it further enacted,* That this act shall be in force on and after the first day of April next, and thereupon all other acts and clauses thereof providing compensation or allowance to any postmaster or postmasters, shall cease to have effect, and are hereby repealed: *Provided,* That nothing herein contained shall be construed to effect, alter, or repeal, the provisions of the fortieth section of the act regulating the post-office establishment.

SEC. 3. *And be it further enacted,* That the Postmaster General be authorized to have the mail carried in any steamboat, or other vessel, which shall be used as a packet, in any of the waters of the United States, on such terms and conditions, as shall be considered expedient: *Provided,* That he do not pay more than three cents for each letter, and each packet, and more than one half cent for each newspaper, conveyed in such mail.

SEC. 4. *And be it further enacted,* That it shall be the duty of every master or manager of any steamboat, packet, or other vessel, which shall pass from one part or place to another part or place, in the United States, where a post-office is established, to deliver within three hours after his arrival, if in the day time, and within two hours after the next sunrise, if the arrival be in the night, all letters and packets addressed to, or destined for such port or place, to the postmaster there, for which he shall be entitled to receive of such postmaster two cents for every letter

or packet so delivered, unless the same shall be carried or conveyed under a contract with the Postmaster General; and if any master or manager of a steamboat, or other vessel, shall fail so to deliver any letter or packet, which shall have been brought by him, or shall have been in his care, or within his power, he shall incur a penalty of thirty dollars for every such failure.

Penalty for neglect.

SEC. 5. *And be it further enacted*, That every person employed on board any steamboat, or other vessel employed as a packet, shall deliver every letter, and packet of letters, intrusted to such person, to the master or manager of such steamboat, or other vessel; and before the said vessel shall touch at any other port or place; and for every failure, or neglect, so to deliver, a penalty of ten dollars shall be incurred for each letter and packet.

Persons employed on board steamboats, &c. to faithfully deliver letters to the master which may be entrusted to them.

Penalty for neglect.

APPROVED, February 27, 1815.

STATUTE III.

March 1, 1815.

CHAP. LXIX.—*An Act to alter and establish certain post-roads.*

Post-roads discontinued.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the following post-roads be, and the same are hereby discontinued, that is to say: From Columbia, by Shelbyville and Winchester, to Fayetteville, in Tennessee. From Tellico, in Tennessee, by Amoy river, Vanstown, and Tuckeytown, to Fort Stoddard, in Mississippi territory; and from Tuckabatchy by Tensaw and Fort Stoddard, to Pascagoola river, in Mississippi territory; from Cynthiana to Georgetown, in Kentucky. In North Carolina, from Washington to Lake Landing, on Motamuskeet. From Concord, by Loudon, Gilmanton, Meredith, New Holderness, to Plymouth; thence by New Hampton, Sanbornton, Northfield and Canterbury, to Concord.

SEC. 2. *And be it further enacted*, That the following be established post-roads, that is to say:

Post-roads established.

In New Hampshire.—From Concord to Fryeburgh, in Maine. From Concord by Salisbury, Andover, New Chester, Bridgewater, Plymouth, thence by New Holderness, New Hampton, Sanbornton, Salisbury, to Concord. From Exeter, by Brent wood, Poplin, Raymond, Candia, and Pembroke, to Concord.

New Hampshire.

In Vermont.—From Chester South village, by Andover, Weston, Land Grove, and Peru, to Manchester. From Salem, New York, by Rupert, Paulet, Middleton, and Ira, to Rutland.

Vermont.

In Maine.—From Kennebunk to Alfred. From Prospect, by Mount Ephraim, to Frankfort.

Maine.

In Massachusetts.—From Hosack, New York, by Pawnal, Vermont, to Williamstown. From Northampton, by Hadley, Sunderland, and Montague, to Northfield. From Foxborough, by Mansfield and Norton, to Taunton.

Massachusetts.

In Connecticut.—That the post-road from Norwalk, by Reading, to Danbury, pass through Saugatuck, and by the town-house in Reading.

Connecticut.

In New York.—From Hadley Landing, in Saratoga, to Luzern, in Warren county. From Hamilton village, by Guilderland, Berne, Schoharie Courthouse, the brick church, in Cobleskill, Colonel I. Steward's, and Maryland, to Milford. From West Point to Haverstraw. From Burrage Mills, in Coventry, to Oxford. That the mail from Huntington be carried by the north road to Smithtown, instead of the south road. From Stillwater, by Dunning street, in Malta, and the south end of Saratoga Lake, to Ballstown Springs, thence by the north end of Saratoga Lake, and by Roger's mills, to Stillwater. From Manlius, in Onondaga county, to Elbridge, in Camillus, thence to Auburn, in Cayuga county. From Bainbridge through Coventry to Green.

New York.

In New Jersey.—From Newark, by Orange Dale and Hanover, to

New Jersey.

- Post-roads established.
- Pennsylvania. *In Pennsylvania.*—From Huntington, by Woodcock Valley, Bedford, and Cumberland Valley, to Cumberland in Maryland. From Mercer to New Castle. From Lancaster to Lebanon. From York, by Dover, Ross town, Lewisburg, and Lisburn, to Carlisle.
- Ohio. *In Ohio.*—From Zanesville to Coshocton. From Wheeling, in Virginia, by Stephen Scott's at the mouth of Fishing Creek, to Marietta. From Delaware, in Ohio, by Norton, Upper Sandusky, and Lower Sandusky, to Fort Meigs. From Lebanon to Hamilton.
- Maryland. *In Maryland.*—From Baltimore, by Queenstown, Hillsborough, and Denton, to Milford. From Westminster, in Frederick county, through Uniontown, Middleburgh, Greenham, Mechanick's town, and Cave town, to Hager's town. From Elkton by Savinton to Georgetown cross roads.
- Virginia. *In Virginia.*—From Lindsay's store by Barboursville and Stanardsville to Harrisonburg. From Richmond to Lindsay's store, in Albemarle county. From Colesville, in Chesterfield county, by Halcomb's and Dennis's, to Amelia Courthouse, in lieu of the present route from Colesville to Amelia Courthouse. From Parkersburg, in Wood county, to Point Pleasant; that the route from Hopkins' tavern to Powhatan Courthouse, pass by way of Genito Bridge. That the Postmaster General be authorized to send a mail from Port Tobacco in Maryland, to Hanover town, so long as a stage shall run on that route. From the town of Petersburg, Virginia, by the Double Bridges and John Key's tavern in the county of Lunenburg, to Charlotte Courthouse. From Williesburg, in Charlotte county, by Doctor Snead's in Halifax county, to Cunningham's store in Person county, North Carolina.
- Kentucky. *In Kentucky.*—From Cynthiana, by Paris and Winchester, to Richmond. From Isbelville to Clarksville, Tennessee. From Lexington to Georgetown. From Cincinnati, by Kennedy's, Gaines's, and Arnold's, on the ridge road, to Georgetown. From Glasgow to Allen Courthouse, and from Allen Courthouse to Bowling Green. From Middletown to Westport.
- North Carolina. *In North Carolina.*—From Washington, by Bath, John Adams's, the Log House Landing, on Pungo river, and Germantown, to the Lake Landing in Matamuskeet. From Tarborough to Cobbs' Bridge, in Edgecomb county. From Bryant's cross roads to Windsor. From Tarborough to Scotland Neck. From Pittsborough, by Liberty and Gardner's store to Lexington.
- Tennessee. *In Tennessee.*—From Nashville, by Harpeth settlement, and Shelbyville, to Fayetteville. From Rhea Courthouse, by Highwassay Garrison, Ross Fort, and Fort Jackson, to Fort St. Stephens.
- South Carolina. *In South Carolina.*—From Marion Courthouse, by Harleysville, to Marlborough, to return by Brownsville to Marion Courthouse. From Cheraw Courthouse, by the Burnt Saw Mills, on Lynch's creek, Williamsburg Courthouse, and Murray's Ferry, on Santee, to Monk's Corner.
- Miss. Territory. *In the Mississippi Territory.*—From the Choctaw agency, by John Ford's, on Pearl river, to New Orleans in the state of Louisiana.
- Ill. Territory. *In the Illinois Territory.*—From Johnson Courthouse to Salem in Kentucky.

APPROVED, March 1, 1815.

STATUTE III.

March 3, 1815.

CHAP. LXXII.—*An Act making appropriations for the support of the military establishment, for the year one thousand eight hundred and fifteen.*

Appropriations authorized to defray the expenses of the

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That for defraying the expenses of the military establishment of the United States, for the year one

thousand eight hundred and fifteen, for ordnance, fortifications, and the Indian department, the following sums be, and the same are hereby respectively appropriated, that is to say:

For the pay of the army of the United States, including the private servants kept by officers, nine hundred thousand dollars. Appropriations.

For forage to officers, one hundred and twenty-five thousand dollars.

For subsistence of the army, seven hundred thousand dollars.

For the medical and hospital department, fifty thousand dollars.

For clothing, three hundred and twenty-five thousand dollars.

For the quartermaster's department, two hundred thousand dollars.

For purchasing horses for artillery, one hundred thousand dollars.

For ordnance and ordnance stores, including arsenals, magazines, and armories, nine hundred and thirty-eight thousand three hundred thirty-eight dollars.

For fortifications, four hundred thousand dollars.

For contingencies, two hundred thousand dollars.

For the Indian department, two hundred thousand dollars.

For advancing three months' pay to the officers deranged and non-commissioned officers and privates discharged, one million two hundred thousand dollars.

SEC. 2. *And be it further enacted*, That the several appropriations herein before made, shall be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. LXXIII.—*An Act making further provision for completing the public buildings at West Point, for the accommodation of the Military Academy.* March 3, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the sum of twenty thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated, for completing buildings, and for providing an apparatus, a library, and all necessary implements, and for such contingent expenses as may be necessary and proper, in the judgment of the President of the United States, for the better support and accommodation of the Military Academy at West Point.

APPROVED, March 3, 1815.

Act of July 5, 1790, ch. 26.
Act of Jan. 22, 1811, ch. 7.
Act of Jan. 5, 1813, ch. 8.
Act of July 5, 1838, ch. 162, sec. 28, 29, 30.

STATUTE III.

CHAP. LXXIV.—*An Act making appropriations for the support of the Navy of the United States, for the year one thousand eight hundred and fifteen.* March 3, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That for defraying the expenses of the navy, for the year one thousand eight hundred and fifteen, the following sums be, and are hereby respectively appropriated, that is to say:

Appropriations authorized for defraying the expense of the navy.

For pay and subsistence of the officers, and pay of the seamen, one million five hundred thirty-eight thousand three hundred sixty-four dollars and fifty cents.

For provisions, six hundred and seventy-three thousand, nine hundred and seventy-two dollars and fifty cents.

For medicine, hospital stores, and all expenses on account of the sick, forty thousand dollars.

For repairs of vessels, five hundred thousand dollars.

For contingent expenses, including freight, transportation and recruiting expenses, five hundred and fifty thousand dollars.

Appropriations. For ordnance, ammunition, and military stores, three hundred thousand dollars.

For navy yards, docks, and wharves, one hundred and sixty thousand dollars.

For pay and subsistence of the marine corps, one hundred and ninety thousand and twenty dollars.

For clothing for the same, sixty thousand three hundred and fifty-seven dollars.

For military stores for the same, one thousand six hundred dollars.

For contingent expenses for the same, eighteen thousand seven hundred and eight dollars.

Vessels captured by Commodore Macdonough, on lake Champlain.

For the purchase of the vessels captured by Commodore Macdonough on lake Champlain, such sum as shall be agreed upon, with the approbation of the President, not exceeding four hundred thousand dollars.

SEC. 2. And be it further enacted, That the several appropriations herein before made, shall be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

CHAP. LXXVII.—An Act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares and merchandise, imported into the United States, as imposes a discriminating duty on tonnage, between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States.

Act of Jan. 7, 1824, ch. 4. and notes to the act.

Act of Feb. 5, 1816, ch. 10.

Repeal of certain parts of acts imposing discriminating duties.

Foreign nations only, who reciprocate, can enjoy such advantage.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty on tonnage, between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States, be, and the same are hereby repealed, so far as the same respects the produce or manufacture of the nation to which such foreign ships or vessels may belong. Such repeal to take effect in favour of any foreign nation, whenever the President of the United States shall be satisfied that the discriminating or countervailing duties of such foreign nation, so far as they operate to the disadvantage of the United States, have been abolished.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

CHAP. LXXIX.—An Act fixing the military peace establishment of the United States.

Military peace establishment fixed.

Act of April 12, 1808, ch. 43.

Act of March 30, 1814, ch. 37.

Act of April 24, 1816, ch. 69.

Act of March 3, 1817, ch. 35.

Organization.

Regiments.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the military peace establishment of the United States shall consist of such proportions of artillery, infantry, and riflemen, not exceeding, in the whole, ten thousand men, as the President of the United States shall judge proper, and that the corps of engineers, as at present established, be retained.

SEC. 2. And be it further enacted, That the corps of artillery shall have the same organization as is prescribed by the act passed the thirtieth of March, one thousand eight hundred and fourteen; and the regiment of light artillery the same organization as is prescribed by the act passed the twelfth day of April, one thousand eight hundred and eight; and that each regiment of infantry and riflemen, shall consist of one colonel, one lieutenant-colonel, one major, one adjutant, one quartermaster, one paymaster, one surgeon, and two surgeon's mates, one serjeant-major, one

quartermaster serjeant, two principal musicians, and ten companies; each company to consist of one captain, one first lieutenant, and one second lieutenant, four serjeants, four corporals, two musicians, and sixty-eight privates.

SEC. 3. *And be it further enacted*, That there shall be two major generals, and four brigadier generals; the major generals to be entitled to two aids-de-camp, and the brigadier generals to one aid-de-camp each, to be taken from the subalterns of the line, four brigade inspectors, and four brigade quartermasters, and such number of hospital surgeons and surgeon's mates, as the service may require, not exceeding five surgeons and fifteen mates, with one steward and one wardmaster to each hospital. The brigade inspectors, appointed under this act, shall be taken from the line; and the brigade quartermasters, the adjutants, regimental quartermasters, and paymasters, from the subalterns of the line.

SEC. 4. *And be it further enacted*, That the compensation, subsistence, and clothing of the officers, cadets, non-commissioned officers, musicians, artificers, and privates, composing the military peace establishment, shall be the same as are prescribed by the act, entitled "An act fixing the military peace establishment of the United States," passed sixteenth March, one thousand eight hundred and two, and the act, entitled "An act to raise for a limited time, an additional military force," passed twelfth April, one thousand eight hundred and eight; and that the major generals shall be entitled to the same compensation as is provided by an act, entitled "An act to raise an additional military force," passed eleventh January, one thousand eight hundred and twelve.

SEC. 5. *And be it further enacted*, That the President of the United States cause to be arranged, the officers, non-commissioned officers, musicians, and privates, of the several corps of troops now in the service of the United States, in such a manner as to form and complete out of the same the corps authorized by this act, and cause the supernumerary officers, non-commissioned officers, musicians, and privates, to be discharged from the service of the United States, from and after the first day of May next, or as soon as circumstances may permit.

SEC. 6. *And be it further enacted*, That to each commissioned officer, who shall be deranged by virtue of this act, there shall be allowed and paid, in addition to the pay and emoluments to which they will be entitled by law at the time of his discharge, three months' pay.

SEC. 7. *And be it further enacted*, That the several corps authorized by this act, shall be subject to the rules and articles of war, be recruited in the same manner, and with the same limitations; and that officers, non-commissioned, musicians, and privates, shall be entitled to the same provision for wounds and disabilities, the same provisions for widows and children, and the same benefits and allowances in every respect, not inconsistent with the provisions of this act, as are authorized by the act of sixteenth March, one thousand eight hundred and two, entitled "An act fixing the military peace establishment of the United States," and the act of the twelfth April, one thousand eight hundred and eight, entitled "An act to raise for a limited time, an additional military force;" and that the bounty to the recruit, and compensation to the recruiting officer, shall be the same as are allowed by the aforesaid act of the twelfth of April, one thousand eight hundred and eight.

APPROVED, March 3, 1815.

Number and grade of officers.

Compensation of officers, &c.

Act of March 16, 1802, ch. 9.

Act of April 12, 1808, ch. 43.

Act of Jan. 11, 1812, ch. 14.

How the corps are to be arranged and completed.

Three months' pay allowed to commissioned officers who shall be deranged.

Rules and regulations.

Act of March 16, 1802, ch. 9.

Act of April 12, 1808, ch. 43.

STATUTE III.

March 3, 1815.

CHAP. LXXXI.—*An Act to provide a library room, and for transporting the library lately purchased.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the
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The President to cause a library room to be prepared, and the library of Thomas Jefferson to be placed in it.

Act of Jan. 30, 1815, ch. 27.

United States be, and he is hereby authorized to cause a proper apartment to be immediately selected and prepared for a library room, and to cause the library lately purchased from Thomas Jefferson, to be placed therein during the ensuing recess of Congress.

SEC. 2. *And be it further enacted*, That the accounting officers of the treasury be, and they are hereby authorized and directed to settle the account of the expenditures incurred under this act; and that the amount so settled shall be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

Appropriation of \$200,000 annually for three years to purchase stock for ship building.

CHAP. LXXXII.—*An Act concerning the naval establishment.*

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 heretofore appropriated for that purpose, the sum of two hundred thousand dollars be, and the same is hereby appropriated annually for three years, towards the purchase and supply of a stock of every description of timber, required for ship building, and other naval purposes, to be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

Repeal of all acts and parts of acts which prohibit the entrance of foreign vessels into the waters of the United States.

Act of July 6, 1812, ch. 129.

Repealed.

Act of Aug. 2, 1813, ch. 57.

Repealed.

Penalties to be recovered as if acts had not been repealed.

CHAP. LXXXV.—*An Act to repeal certain acts therein mentioned.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That all acts or parts of acts, which prohibit the entrance of the vessels of any foreign nation into the harbours or waters under the jurisdiction of the United States be, and the same are hereby repealed.

SEC. 2. *And be it further enacted*, That the "Act to prohibit American vessels from proceeding to, or trading with, the enemies of the United States, and for other purposes," passed the sixth day of July, eighteen hundred and twelve, be, and the same is hereby repealed.

SEC. 3. *And be it further enacted*, That the "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," passed the second day of August, eighteen hundred and thirteen, be, and the same is hereby repealed.

SEC. 4. *And be it further enacted*, That all penalties and forfeitures which have been incurred by virtue of the acts or parts of acts hereby repealed, shall be recovered and distributed in like manner as if the same had continued in full force.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

Additional compensation allowed.

CHAP. LXXXVI.—*An Act increasing the compensation allowed the sergeants at arms of the Senate and House of Representatives, and of the doorkeeper and assistant doorkeeper of the Senate and House of Representatives.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in addition to the sum already allowed by law to the sergeants at arms of the Senate and House of Representatives, and the doorkeeper and assistant doorkeeper of the Senate and House of Representatives, be entitled to receive annually, the sum of five hundred and fifty dollars respectively, and that the additional compensation here allowed, be considered to take effect from the first day of January one thousand eight hundred and fourteen.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

CHAP. LXXXVII.—*An Act to authorize a loan for a sum not exceeding eighteen millions four hundred and fifty-two thousand eight hundred dollars.*

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 eighteen millions four hundred fifty-two thousand eight hundred dollars, to be applied, in addition to the moneys now in the treasury, or which may be received from other sources, to defray any expenses which have been, or during the present year may be, authorized by law, and for which appropriations have been, or during the present year may be, made by law: *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 last day of December next.

A loan authorized to defray expenses.

Proviso.

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. And the Secretary of the Treasury shall lay before Congress, during the first week in the month of February, one thousand eight hundred and sixteen, 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.

Certificates of stock to be constituted, &c.

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 to be created by virtue thereof. A commission not exceeding one quarter of one per centum, 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 thirty 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 completing of the loan authorized by this act.

Agents for obtaining subscriptions to be employed.

Their commission.

Appropriations for defraying expenses.

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 the 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 may 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 good any deficiency that may hereafter take place

Pledge for the payment of the interest and principal.

Duty of the commissioners.

Revenues to be established for making good any deficiency.

Banks of the District of Columbia authorized to lend.

Treasury notes issued previous to this act, may be received.

Interest on treasury notes due, to be paid, &c.

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 authorized to be borrowed by virtue of this act, any thing in any of their charters to the contrary notwithstanding.

SEC. 6. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury to accept in payment of any loan obtained in virtue of this act, such treasury notes as have been actually issued, before the passing of this act, and which were made by law a charge upon the sinking fund, such treasury notes to be credited for the principal thereof, and the amount of interest actually accrued at the time of the payment.

SEC. 7. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury to cause to be paid, the interest upon treasury notes which have become due, and remain unpaid, as well with respect to the time elapsed before they become due, as with respect to the time that shall elapse after they become due, and until funds shall be assigned for the payment of the said treasury notes, and notice thereof shall be given by the Secretary of the Treasury.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

CHAP. LXXXVIII.—*An Act to provide for ascertaining and surveying of the boundary lines fixed by the treaty with the Creek Indians, and for other purposes.*

Act of March 3, 1817, ch. 88.
Boundary line of the Creeks to be ascertained and surveyed.

Commissioners to be appointed.
Their compensation.
Surveyors, &c., to be employed.
Their allowance.

Three plats to be made out.

Public lands where the Indian title is extinct to be formed into a land district.

A land office to be established, &c.

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 ascertained and surveyed the boundary line designated by the treaty with the Creek nation of Indians, concluded on the ninth day of August, one thousand eight hundred and fourteen, and that the same be distinctly marked; in all such places except where water courses are described as the boundary by the said treaty; and for this purpose the President of the United States shall have power to appoint, by and with the advice and consent of the Senate, three commissioners, whose compensation shall not exceed, exclusive of travelling expenses, the rate of eight dollars per day, during the time of actual service of such commissioner, in ascertaining and surveying the said boundary line; they shall have power to employ a skilful surveyor, who shall be allowed five dollars per day, and two chainmen and a marker, who shall each be allowed two dollars per day, in full for their services.

SEC. 2. *And be it further enacted*, That the said commissioners, on completing the ascertainment and survey aforesaid, shall make out three accurate plats of the survey of the said boundary line, one of which they shall transmit to the Secretary of State, one to the surveyor of the lands south of the state of Tennessee, and the other to the chiefs of the Creek nation of Indians.

SEC. 3. *And be it further enacted*, That all the public lands of the United States, to which the Indian title was extinguished by the aforesaid treaty, shall be, and are hereby formed into a land district; and for the disposal thereof, a land office shall be established, which shall be kept at such convenient place as the President of the United States may direct; and for the said land office, a register and receiver of public moneys shall be appointed, who shall give security in the same manner, in the same sums, and whose compensation, emoluments, duties, and authority, shall, in every respect, be the same in relation to the lands which shall be disposed of at their office, as are or may be provided by law in relation to the registers and receivers of public moneys in the several land offices

established for the disposal of the other public lands of the United States.

SEC. 4. *And be it further enacted*, That the powers vested by law in the surveyor of the lands of the United States, south of the state of Tennessee, shall extend over all the public lands of the United States to which the Indian title was extinguished by the aforesaid treaty, and the same shall be surveyed in the manner and for the same compensation as other public lands in the Mississippi territory.

SEC. 5. *And be it further enacted*, That the President of the United States is hereby authorized, whenever he shall think it proper, to direct so much of the public lands, lying in the said district, as shall have been surveyed in conformity to this act, to be offered for sale. All such lands shall, with the exception of the section numbered sixteen, which shall be reserved in each township for the support of schools within the same, with exception also, of one entire township, to be located by the Secretary of the Treasury, for the use of a seminary of learning, and with the exception of any tracts of land reserved to the Indians by the said treaty, shall be offered to the highest bidder, under the direction of the register and receiver of public moneys of the said land office, on such day or days as shall, by a public proclamation of the President of the United States, be designated for that purpose. The public sales shall remain open for three weeks and no longer; and the lands shall be sold for a price not less than that which has been or may be fixed by law, for the public lands in the Mississippi territory; and shall, in every other respect, be sold in tracts of the same size, on the same terms and conditions, as have been or may be by law provided, for the other public lands in the Mississippi territory. The superintendents of the said public sales shall receive six dollars each, for each day's attendance on the said sales. All lands other than those reserved as aforesaid, and excepted as above-mentioned, remaining unsold at the closing of the public sales, and which had been offered at the said sales, may be disposed of at private sale, by the register of the land office, in the same manner, under the same regulations, for the same price, and on the same terms and conditions, as are or may be provided by law for the sale of the other public lands of the United States in the Mississippi territory. And patents shall be obtained for the lands sold in the said district, in the same manner, and on the same terms, as for other public lands sold in the Mississippi territory.

SEC. 6. *And be it further enacted*, That the President of the United States shall have power to appoint any or all of the aforesaid commissioners, during the recess of the Senate.

SEC. 7. *And be it further enacted*, That a sum not exceeding twenty-five thousand dollars, be, and the same is hereby appropriated, to be paid out of any moneys in the treasury not otherwise appropriated for the purpose of carrying this act into effect.

APPROVED, March 3, 1815.

CHAP. LXXXIX.—*An Act authorizing the purchase of the vessels captured on Lake Champlain.*

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 purchased the British vessels which were captured on Lake Champlain by the American squadron, on the eleventh day of September, in the year eighteen hundred and fourteen; and the amount of the valuation of such captured vessels, when duly made and returned to the Navy Department, shall be distributed as prize money, among the captors or their heirs.

APPROVED, March 3, 1815.

Powers and compensation of the surveyor, same as other public lands in Mississippi territory.

Sale of the lands authorized, with certain exceptions.

Sales to remain open three weeks; their conditions, &c.

Unsold lands may be disposed of at private sale.

Patents obtained in the usual manner.

Appointment of commissioners.

Appropriation for defraying expenses.

STATUTE III.

March 3, 1815.

[Obsolete.]

The British vessels captured on Lake Champlain to be purchased, and the value distributed among the captors as prize money.

STATUTE III.

March 3, 1815.

[Obsolete.]

CHAP. XC. — *An Act for the protection of the commerce of the United States against the Algerine cruisers.*

WHEREAS the Dey of Algiers, on the coast of Barbary, has commenced a predatory warfare against the United States—

Armed vessels authorized to be employed against the Algerines.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That it shall be lawful fully to equip, officer, man and employ such of the armed vessels of the United States as may be judged requisite by the President of the United States for protecting effectually the commerce and seamen thereof on the Atlantic Ocean, the Mediterranean and adjoining seas.

Vessels, &c. of the Algerines to be lawful prizes.

SEC. 2. *And be it further enacted,* That it shall be lawful for the President of the United States to instruct the commanders of the respective public vessels aforesaid, to subdue, seize, and make prize of all vessels, goods and effects of or belonging to the Dey of Algiers, or to his subjects, and to bring or send the same into port, to be proceeded against and distributed according to law; and, also, to cause to be done all such other acts of precaution or hostility, as the state of war will justify, and may in his opinion require.

Private armed vessels may be commissioned to make reprisal, &c.

SEC. 3. *And be it further enacted,* That on the application of the owners of private armed vessels of the United States, the President of the United States may grant them special commissions in the form which he shall direct under the seal of the United States; and such private armed vessels, when so commissioned, shall have the like authority for subduing, seizing, taking and bringing into port any Algerine vessel, goods or effects, as the before-mentioned public armed vessels may by law have; and shall therein be subject to the instructions which may be given by the President of the United States for the regulation of their conduct; and their commissions shall be revokable at his pleasure. *Provided,* That before any commission shall be granted as aforesaid, the owner or owners of the vessels of which the same may be requested, and the commander thereof for the time being shall give bond to the United States, with at least two responsible sureties, not interested in such vessel, in the penal sum of seven thousand dollars, or if such vessel be provided with more than one hundred and fifty men, in the penal sum of fourteen thousand dollars, with condition for observing the treaties and laws of the United States, and the instructions which may be given as aforesaid, and also for satisfying all damages and injuries which shall be done contrary to the tenor thereof by such commissioned vessel, and for delivering up the commission when revoked by the President of the United States.

Proviso, that bond be given.

Captures by private armed vessels to be lawful prizes, &c.

SEC. 4. *And be it further enacted,* That any Algerine vessel, goods, or effects which may be so captured and brought into port, by any private armed vessel, of the United States, duly commissioned as aforesaid, may be adjudged good prize, and thereupon shall accrue to the owners, and officers, and men of the capturing vessel, and shall be distributed according to the agreement which shall have been made between them, or, in failure of such agreement, according to the discretion [of] the court having cognisance of the capture.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

[Repealed.]

Act of Jan. 9,
1815, ch. 21.

Act of Jan.
18, 1815, ch. 23.

CHAP. XCI.—*An Act to amend the act entitled "An act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same," and the act entitled "An act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches."*

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

of February next, prescribed by the "Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same," to the principal assessors to direct and cause the several assistant assessors to inquire after and concerning all lands and other objects taxed, the first day of April next be, and the same is hereby prescribed for that purpose. And that the time prescribed in the thirty-ninth section of the said act, to the Secretary of the Treasury, to notify the collectors of the several collection districts, to proceed to the collection of the direct tax, after the current year, shall be some day in the month of May, instead of the month of February.

SEC. 2. *And be it further enacted*, That the thirteenth section of the "Act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches," be, and the same is hereby so amended, as that the several acts, required to be performed, previously to, or during the month of February, in any year, may, and shall be performed, previously to, or during the month of May, in any year, as the case may be, which last month, instead of February, shall be taken as the time referred to therein, for taking the lists of property under a general assessment; and it shall be the duty of the principal assessor, in every year, within thirty days after the expiration of the said month of May, to make out and deliver to the collector, the lists as is required to be rendered by the said last mentioned act, to which this act is a supplement, and the like alteration hereby made in the tenth section of the said act, shall, and hereby is made in the other sections thereof, so far as any acts depending thereon are thereby required to be done.

SEC. 3. *And be it further enacted*, That the publication to be made by the collectors to be designated by the Secretary of the Treasury for that purpose, as prescribed and required in the twenty-eighth and twenty-ninth sections of the act to which this act is a supplement, shall, instead of being printed for sixty days, in at least one newspaper published in the state, as therein provided, be printed at least once a week, for eight weeks in succession, in every newspaper within the state, in which the laws of the United States are by public authority published; and for which printing the Secretary of the Treasury shall be, and he is hereby authorized, to pay and allow a price proportionate to the price of the other public printing done in said papers, and no more.

APPROVED, March 3, 1815.

CHAP. XCIII.—*An Act authorizing the board of navy commissioners to appoint clerks.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the board of Navy Commissioners be, and they are hereby authorized to appoint two clerks, to be attached to their office, who shall receive for their services a sum not exceeding one thousand dollars each per annum.

SEC. 2. *And be it further enacted*, That for this purpose the sum of two thousand dollars is hereby appropriated, to be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

CHAP. XCIV.—*An Act further to provide for the collection of duties on imports and tonnage.*

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

First of April instead of the first of February fixed for notifying the collectors of the direct tax.

And May instead of February fixed for collection.

Act of Jan. 18, 1815, ch. 23.

The several acts required to be performed in February relative to duties on household furniture, are in every instance to be performed in May.

Duty of the principal assessor.

Collectors to publish once a week for eight weeks in succession instead of sixty days.

Terms.

STATUTE III.

March 3, 1815.

[Obsolete.]

Act of Feb. 7, 1815, ch. 35. Clerks to be appointed.

Appropriation.

STATUTE III.

March 3, 1815.

[Expired.]

Act of April 27, 1816, ch. 110.

Collectors, &c. to search for goods to prevent fraud or unlawful importation. Act of March 3, 1817, ch. 109.

And to stop and examine any vehicle or person on foot, &c., where they suspect unlawful trade, and make seizure.

Officers authorized to search dwelling houses in the day time, where goods are supposed to be concealed.

Proviso,

Collectors may employ such number of inspectors as they may deem necessary.

Their duties.

Oaths or affirmations.

Collectors authorized to command any person to aid and assist in searching, &c.

any collector, naval officer, surveyor, or inspector of the customs, as well in an adjoining district as that to which he belongs, to enter on board, search, and examine any ship, vessel, boat, or raft, and if he shall find on board the same any goods, wares, or merchandise, which he shall have probable cause to believe are subject to duty, the payment of which is intended to be evaded, or have been imported into the United States in any manner contrary to law, it shall be his duty to seize and secure the same for trial.

SEC. 2. *And be it further enacted*, That it shall be lawful for any collector, naval officer, surveyor, or inspector of the customs, as well in any adjoining district as that to which he belongs, to stop, search, and examine any carriage or vehicle, of any kind whatsoever, and to stop any person travelling on foot, or beast of burden, on which he shall suspect there are goods, wares, or merchandise, which are subject to duty, or which shall have been introduced into the United States in any manner contrary to law; and if such officer shall find any goods, wares, or merchandise, on any such carriage, vehicle, person travelling on foot, or beast of burden, which he shall have probable cause to believe are subject to duty, or have been unlawfully introduced into the United States, he shall seize and secure the same for trial. And if any of the said officers of the customs shall suspect that any goods, wares, or merchandise, which are subject to duty, or shall have been introduced into the United States contrary to law, are concealed in any particular dwelling-house, store, or other building, he shall, upon proper application, on oath, to any judge or justice of the peace, be entitled to a warrant, directed to such officer, who is hereby authorized to serve the same, to enter such house, store, or other building, in the day time only, and there to search and examine whether there are any goods, wares, or merchandise, which are subject to duty, or have been unlawfully imported; and if, on such search or examination, any such goods, wares, or merchandise, shall be found, which there shall be probable cause for the officer making such search or examination, to believe are subject to duty, or have been unlawfully introduced into the United States, he shall seize and secure the same for trial; *Provided always*, That the necessity of a search warrant, arising under this act, shall in no case be considered as applicable to any carriage, wagon, cart, sleigh, vessel, boat, or other vehicle, of whatever form or construction, employed as a medium of transportation, or to packages on any animal or animals, or carried by man on foot.

SEC. 3. *And be it further enacted*, That every collector of the customs shall have authority, with the approbation of the principal officer of the Treasury Department, to employ within his district such number of proper persons, as inspectors of the customs, as he shall judge necessary, who are hereby declared to be officers of the customs; and the said inspectors, before they enter on the duties of their offices, shall take and subscribe, before the collectors appointing them, or before some magistrate within their respective districts, authorized by law to administer oaths, the following oath or affirmation, to wit: "I, _____, having been appointed an inspector of the customs, within and for the district of _____, do solemnly, sincerely, and truly swear, (or affirm, as the case may be,) that I will diligently and faithfully execute the duties of the said office of inspector, and will use my best endeavours to prevent and detect frauds and violations against the laws of the United States: I further swear, (or affirm) that I will support the constitution of the United States."

SEC. 4. *And be it further enacted*, That any collector, naval officer, surveyor, or inspector, when proceeding to make any search or seizure, authorized by this act, shall be, and he is hereby empowered to command any person who shall be within ten miles of the place where such search or seizure shall be made, to aid and assist such officer in the discharge

of his duty therein; and if any person, being so commanded, shall neglect or refuse to aid and assist such officer in making such search or seizure, the person so neglecting or refusing, shall forfeit and pay a sum not exceeding two hundred dollars, and not less than fifty dollars. And such officer may also demand, in cases of resistance, the assistance of the marshal of the district, or any of his deputies, who shall call upon the posse of the district, if necessary in his or their judgment, to render effectual the execution of this act; and all citizens or inhabitants of the district, above the age of eighteen years, and able to travel, who refuse or neglect, upon proper notice from the marshal, or any of his deputies, to join such posse, shall be considered guilty of a misdemeanor, and be liable to be fined in any sum not exceeding three hundred dollars, and be imprisoned for any term not exceeding three months.

Penalty for refusing.

In cases of resistance, the posse of the district may be demanded.

SEC. 5. *And be it further enacted*, That the forfeitures and penalties mentioned in this act, shall be sued for, prosecuted, and recovered, or inflicted, by action of debt, or by information or indictment, in any court competent to take cognisance thereof and try the same; and that all forfeitures and penalties, so recovered by virtue of this act, shall, after deducting all proper costs and charges, be disposed of as follows: one moiety shall be for the use of the United States, and be paid into the treasury thereof by the collector recovering the same; the other moiety shall be divided between, and paid in equal proportions to the collector and naval officer of the district and surveyor of the port, wherein the same shall have been incurred, or to such of the said officers as there may be in the said district: and in districts where only one of the aforesaid offices shall have been established, the said moiety shall be given to such officer: *Provided*, That where the seizure shall have been made by any inspector or inspectors out of the presence of the collector, naval officer, or surveyor, such inspector or inspectors shall be entitled, in addition to such other compensation as may be allowed them, to twenty-five per centum on the moiety herein given to the collector, naval officer and surveyor, as aforesaid, or to either of them: *And provided also*, That in all cases where such forfeitures and penalties shall be recovered, in pursuance of information given to such collector, naval officer or surveyor, by any private informer, the one half of such moiety shall be given to such informer, and the remainder thereof shall be disposed of between the collector, naval officer, and surveyor, in manner aforesaid, and the same allowance of twenty-five per cent. to inspectors, when the seizure is made by them as aforesaid: *And provided likewise*, That whenever the value of the property seized, condemned, and sold under this act, shall be less than two hundred and fifty dollars, that part of the forfeiture which accrues to the United States, or so much thereof as may be necessary, shall be applied to the payment of the costs of prosecution: *And it is further provided*, That if any officer or other person, entitled to a part or share of any of the penalties or forfeitures incurred in virtue of this act, shall be necessary as a witness on the trial for such penalty or forfeiture, such officer or other person may be a witness upon the said trial, but in such case he shall not receive or be entitled to any part or share of the said penalty or forfeiture: and the part or share to which he otherwise would have been entitled, shall revert to the United States.

Forfeitures and penalties how to be sued for, and prosecuted.

Proviso.

Proviso.

Proviso.

Proviso.

SEC. 6. *And be it further enacted*, That if any suit or prosecution be commenced in any state court, against any collector, naval officer, surveyor, inspector, or any other officer, civil or military, or any other person aiding or assisting agreeable to the provisions of this act, or under colour thereof, for any thing done, or omitted to be done as an officer of the customs, or for any thing done by virtue of this act or under colour thereof, and the defendant shall, at the time of entering his appearance in such court, file a petition for the removal of the cause for trial at the next circuit court of the United States, to be holden in the district where

Prosecutions or suits, against officers, for their acts under this act, or colour of it, may be removed to circuit court in certain cases.

Removal of
prosecutions
from state
courts to the
circuit court of
the United
States.

the suit is pending, and offer good and sufficient surety for his entering in such court, on the first day of its session, copies of said process against him, and also for his there appearing at the court and entering special bail in the cause, if special bail was originally required therein, it shall then be the duty of the state court to accept the surety, and proceed no farther in the cause, and the bail that shall have been originally taken shall be discharged: and such copies being entered as aforesaid in such court of the United States, the cause shall there proceed in the same manner as if it had been brought there by original process, whatever may be the amount of the sum in dispute or damages claimed, or whatever the citizenship of the parties, any former law to the contrary notwithstanding; and any attachment of the goods or estate of the defendant by the original process shall hold the goods or estate so attached to answer the final judgment in the same manner as by the laws of such state they would have been holden to answer final judgment, had it been rendered by the court in which the suit was commenced. And it shall be lawful in any action or prosecution which may be now pending, or hereafter commenced, before any state court whatever, for any thing done, or omitted to be done, by the defendant, as an inspector or other officer of the customs, after final judgment for either party, to remove and transfer, by appeal, such decision, during the session or term of said court at which the same shall have taken place, from such court to the next circuit court of the United States, to be held in the district in which such appeal shall be taken in manner aforesaid; and it shall be the duty of the person taking such appeal, to produce and enter in the said circuit court attested copies of the process, proceedings and judgment, in such cause; and it shall also be competent for either party, within six months of the rendition of a judgment in any such cause, by writ of error, or other process, to remove the same to the circuit court of the United States, of that district in which such judgment shall have been rendered, and the said circuit court shall thereupon proceed to try and determine the facts and the law in such action, in the same manner as if the same had been there originally commenced, the judgment in such case notwithstanding. And any bail which may have been taken, or property attached, shall be holden on the final judgment of the said circuit court in such action, in the same manner as if no such removal and transfer had been made as aforesaid. And the state court from which any such action may be removed and transferred as aforesaid, upon the party's giving good and sufficient security for the prosecution thereof, shall allow the same to be removed and transferred, and proceed no farther in the case: *Provided however*, That if the party aforesaid shall fail duly to enter the removal and transfer as aforesaid in the circuit court, agreeable to this act, the state court, by which judgment shall have been rendered, and from which the transfer and removal shall have been made as aforesaid, shall be authorized, on motion for that purpose, to issue execution, and to carry into effect any such judgment, the same as if no such removal and transfer had been made: *Provided nevertheless*, That this act shall not be construed to apply to any prosecution for an offence involving corporal punishment: *And provided also*, That no such appeal shall be allowed in any criminal action or prosecution, where final judgment shall have been rendered in favour of the defendant or respondent, by the state court; and in any action or prosecution against any person as aforesaid, it shall be lawful for such person to plead the general issue, and give this act and any special matter in evidence. And if in any suit the plaintiff is nonsuit, or judgment pass against him, the defendant shall recover double costs.

Proviso.

Proviso.

Proviso.

SEC. 7. *And be it further enacted*, That in any suit or prosecution against any person, for any act or thing done as an officer of the customs, or any person aiding or assisting such officer therein, and judgment shall

be given against the defendant, or respondent, if it shall appear to the court, before which such suit or prosecution shall be tried, that there was probable cause for doing such act or thing, such court shall order a proper certificate or entry to be made thereof, and in such case the defendant or respondent shall not be liable for costs, nor shall he be liable to execution, or to any action for damages, or to any other mode of prosecution, for the act done by him as aforesaid: *Provided*, That such property or articles as may be held in custody by the defendant, if any, be, after judgment, forthwith returned to the claimant or claimants, his, her, or their agent or agents.

Officers not to be liable to costs, upon judgments against them, in certain cases.

Proviso.

SEC. 8. *And be it further enacted*, That this act shall continue in force for one year, and no longer: *Provided*, That all fines, penalties, and forfeitures, which shall have been incurred before the expiration of the act, shall be recovered and distributed, and may be mitigated or remitted, in the same manner as if it had not expired.

Duration of this act.
Proviso.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. XCV.—*An Act supplementary to an act, entitled "An act for the better organization of the courts of the United States, within the state of New York."*

March 3, 1815.

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, by and with the advice and consent of the Senate, be, and hereby is authorized to appoint one person as marshal, and one as district attorney for the northern judicial district of the United States within the state of New York, created by the act to which this act is a supplement, bearing date the ninth day of April, in the year one thousand eight hundred and fourteen; and that the terms of appointment and service, together with the duties, responsibilities and emoluments of the said marshal and district attorney, respectively, for the district aforesaid, be in all respects the same within their said district, as the terms of appointment and service, the duties, responsibilities and emoluments of all other marshals and district attorneys, respectively, within their respective districts, in the United States of America.

Act of April 9, 1814, ch. 49.
The President to appoint a marshal and district attorney.

Compensation.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. XCVI.—*An Act making an additional appropriation for the service of the year one thousand eight hundred and fifteen.*

March 3, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, for defraying the expense of preparing certificates of registry for ships and vessels, and for furnishing lists of crews, the sum of five thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated.

Appropriation for certificates of registry of ships.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. XCVII.—*An Act further supplementary to an act, entitled "An act providing for the indemnification of certain claimants of public lands in the Mississippi territory."*

March 3, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the commissioners appointed by virtue of the act entitled "An act supplementary to an act entitled 'An act providing for the indemnification of certain claimants of public lands in the Mississippi territory,'" shall be, and they are hereby

Act of March 31, 1814, ch. 39.
Commissioners authorized to decide upon the quantity of

land contained in any deed, without further survey.

Act of Jan. 23, 1815, ch. 24.

Instruments executed by the parties or their attorneys shall be considered legal by the commissioners.

A further time allowed where releases, &c. are defectively drawn.

Commissioners authorized to finally settle all claims.

On reports of the commissioners certificates of stock to be issued.

Secretary to record releases, &c., and return them to the Secretary of State's office.

Terms of recording.

On the dissolution of the board of commissioners, the President may grant additional compensation.

Proviso.

authorized to decide, in a summary way, upon the quantity or boundary of land contained in any grant or deed exhibited before them, by any of the claimants of lands released to the United States, agreeably to said act, according to such maps, surveys, or other evidence, as now exist or which they may be now able to procure, without requiring or permitting any other survey to be made.

SEC. 2. *And be it further enacted*, That the said commissioners shall be, and they are hereby authorized to allow, and receive, in all cases, except those where females coverts are parties, as sufficient legal releases, assignments, and powers, required by said act, and the supplement thereto, and as lawful conveyances, all such instruments as may be executed by the party, or his, her, or their attorney or attorneys, lawfully empowered, and either acknowledged by the party making the same, before some judge, or justice of the peace, notary public, mayor, recorder or alderman of a corporation, or master in chancery, or one of the said commissioners, or proved by other evidence to the satisfaction of the commissioners, to have been duly executed by the party.

SEC. 3. *And be it further enacted*, That the said commissioners shall be, and they are hereby authorized, in all cases where the releases, assignments, and powers required by the act aforesaid, already presented, or which may be presented on or before the third Monday in March instant, or powers of attorney, by which said releases shall have been, or shall be made, shall be, in the judgment of the commissioners aforesaid, defectively drawn or executed, to allow a further time not exceeding two months, from and after the said third Monday in March instant, to perfect the same.

SEC. 4. *And be it further enacted*, That the said commissioners shall be, and they are hereby authorized to admit and finally settle all such claims as have been, or may be, within the time limited, duly released, assigned, and transferred to the United States, any thing in the said original act, or any supplement thereto, to the contrary notwithstanding; and to administer oaths, or take affirmations, and to compel the attendance of witnesses, in all cases where necessary.

SEC. 5. *And be it further enacted*, That the President of the United States shall be, and he is hereby authorized, from time to time, to cause to be issued such certificates of stock as are specified in the said original act, and supplement thereto, to such claimant or claimants, whose claim may be decided on and reported by the commissioners, on receiving such report in relation to such claim, from the said commissioners.

SEC. 6. *And be it further enacted*, That the releases, assignments, and powers, required by the act aforesaid, and the supplement thereto, now received, and which may be hereafter received, shall be recorded by the secretary of the said commissioners, and the said records returned with all other papers and documents in relation to said claims, when the business of the said commissioners shall be closed, to the office of the Secretary of State; and that the said secretary shall be paid by the Secretary of the Treasury of the United States, out of any money not otherwise appropriated, at the rate of twelve and a half cents for each and every hundred words contained in each instrument so recorded.

SEC. 7. *And be it further enacted*, That on the dissolution of the said board of commissioners, and the performance of the duties assigned them, the President of the United States shall be, and he is hereby authorized, if in his judgment he shall consider the said commissioners entitled to any further additional compensation for their services than is now provided for, to cause them to be paid such other and further sums, out of any money in the treasury not otherwise appropriated, as he shall think just and reasonable; *Provided*, That such additional compensation shall not exceed fifty cents to each commissioner, for every deed or evidence of title which shall be submitted to their examination and decision, in

pursuance of the provisions of the said original act, and the supplements thereto.

APPROVED, March 3, 1815.

CHAP. XCVIII.—*An Act regulating and defining the duties of the United States' Judges for the territory of Illinois.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Illinois territory shall be divided into three circuits in the manner and for the purposes herein-after mentioned.

SEC. 2. *And be it further enacted,* That the counties of Madison and St. Clair shall compose the first circuit, the counties of Randolph and Johnson shall compose the second circuit, and the counties of Gallatin and Edwards shall compose the third circuit.

SEC. 3. *And be it further enacted,* That the judges heretofore appointed, or which may hereafter be appointed for the Illinois territory, under the authority of the government of the United States, shall, previous to the time prescribed by this act for holding the first court in the said territory, proceed to allot amongst themselves the circuit in which they shall respectively preside, which allotment shall continue in force for and during the term of one year thereafter; and such allotment shall be annually renewed, and which allotment, in writing, signed by the said judges, or a majority of them, shall be entered of record in the said courts, respectively, by the clerks thereof, at the commencement of the term next after such allotment shall have been made.

SEC. 4. *And be it further enacted,* That it shall be the duty of the said judges respectively to hold two terms annually in each county in their respective circuits, in conformity with the preceding sections of this act, which shall commence at the times hereinafter mentioned, that is to say, in the county of Madison on the last Mondays in May and September, in the county of St. Clair on the second Mondays in June and October, in the county of Randolph on the third Mondays in June and October, in the county of Johnson on the fourth Mondays in June and October, in the county of Gallatin on the first Mondays in July and November, and in the county of Edwards on the second Mondays in July and November, in each year, and the said courts shall be styled circuit courts for the counties in which such courts shall be held respectively.

SEC. 5. *And be it further enacted,* That the said courts shall be holden at the respective courthouses of said counties, and the said judges respectively shall in their respective circuits have jurisdiction over all causes, matters or things at common law or in chancery, arising in each of said counties, except in cases where the debt or demand shall be under twenty dollars, in which cases they shall have no jurisdiction.

SEC. 6. *And be it further enacted,* That the said judges shall be conservators of the peace, and the said circuit courts, in term time, or the judges thereof in vacation, shall have power to award injunctions, writs of ne exeat, habeas corpus, and all other writs and process that may be necessary to the execution of the power with which they are or may be vested.

SEC. 7. *And be it further enacted,* That the said circuit courts respectively shall have power to hear and determine all treasons, felonies, and other crimes, and misdemeanors that may be committed within the respective counties aforesaid, and that may be brought before them respectively, by any rules or regulations prescribed by law.

SEC. 8. *And be it further enacted,* That all suits shall be tried in the counties in which they originate, unless in cases that are or may be specially provided for by law.

STATUTE III.

March 3, 1815.

[Obsolete.]

Act of April 29, 1816, ch. 154.

Illinois territory to be divided into three circuits.

Counties composing each circuit.

Allotment of circuits.

Two terms to be held annually in each county.

Where courts are to be holden.

Extent of jurisdiction.

Authority of the judges.

Circuit courts empowered to try felonies, &c.

Suits to be tried in counties where they originate.

Circuit judges not attending, &c., courts to be adjourned.

Undetermined causes may stand continued until next term.

Temporary impediments after the courts are opened, not to prevent sittings to the end of the term.

Term to consist of six days.

Clerk to be appointed by the circuit court.

Duties.

Cases depending in the courts of common pleas to proceed in the usual legal manner.

The judges, or a majority of them, to constitute a court.

Court of appeals to appoint a clerk.

Cases depending in the general court to be decided in the usual manner.

SEC. 9. *And be it further enacted*, That if the circuit judge shall not attend on the first day of any court, or if a quorum of the court herein-after mentioned shall not attend in like manner, such court shall stand adjourned from day to day until a court shall be made, if that shall happen before four o'clock in the afternoon of the third day.

SEC. 10. *And be it further enacted*, That if either a circuit court, or the court hereinafter mentioned shall not sit in any term, or shall not continue to sit the whole term, or before the end of the term shall not have heard and determined all matters ready for its decision, all such matters and things depending in court, and undetermined, shall stand continued until the next succeeding term.

SEC. 11. *And be it further enacted*, That if from any cause either of the said courts shall not sit on any day in a term after it shall have been opened, there shall be no discontinuance, but so soon as the cause is removed, the court shall proceed to business until the end of the term, if the business depending before it be not sooner despatched.

SEC. 12. *And be it further enacted*, That the judicial term of the said circuit courts shall consist of six days in each county, during which time the court shall sit, unless the business before it shall be sooner determined.

SEC. 13. *And be it further enacted*, That a clerk shall be appointed by the said circuit courts respectively in each county, whose duty it shall be to issue process in all cases originating in his county, to keep and preserve the records of all the proceedings of the court therein, and to do and perform in the county all the duties which may be enjoined on him by law.

SEC. 14. *And be it further enacted*, That in the cases that were on the thirty-first day of December, in the year one thousand eight hundred and fourteen, depending in the courts of common pleas in the respective counties, the parties or their attorneys shall be permitted to take all such measures for bringing them to trial that might have been taken if no change had taken place, and the said circuit courts respectively shall as far as possible proceed to the trial thereof in the same manner that the said courts of common pleas might legally have done, had no other change than a mere alteration of the terms taken place.

SEC. 15. *And be it further enacted*, That the said judges appointed as aforesaid, or a majority of them, shall constitute a court, to be styled the court of appeals for Illinois territory, and shall hold two sessions annually at the town of Kaskaskia, which shall commence on the first Mondays in March and August, in every year, and continue in session until the business before them shall be completed, which court shall have appellate jurisdiction only, and to which appeals shall be allowed, and from which writs of error according to the principles of the common law, and conformably to the laws and usages of the said territory, may be prosecuted for the reversal of the judgments and decrees as well of the said circuit courts, as of any inferior courts which now are or may hereafter be established by the laws of the said territory.

SEC. 16. *And be it further enacted*, That a clerk shall be appointed by the said court of appeals, whose duty it shall be to issue process in all cases brought before the said court where process ought to issue, and to keep and preserve the records of all the proceedings of the said court therein, and to do and perform all such duties as may be enjoined on him by law.

SEC. 17. *And be it further enacted*, That in all cases that were on the said thirty-first day of December, eighteen hundred and fourteen, depending in the general court of said territory, the parties or their attorneys shall be permitted to take all such measures for bringing them to a final decision that might have been taken if no change had taken place, and the said court of appeals shall, as far as practicable, proceed to the final determination thereof in the same manner that the said general court

might legally have done had no other change than a mere alteration of the terms taken place.

SEC. 18. *And be it further enacted*, That appeals may be prayed and writs of error taken out upon matters of law only, in all cases wherein they are now allowed by law, to the said court of appeals, and all writs of error shall be issued by the clerk of the said court of appeals, and made returnable to the said court at Kaskaskia, but no question upon appeal or writ of error shall be decided without the concurrence of two judges at least.

Appeals may be prayed, &c., to the court of appeals.

SEC. 19. *And be it further enacted*, That the legislature of the said territory shall have power to change the times of holding any of the courts required to be holden by this act: *Provided however*, That the said legislature shall not have authority to increase the number of sessions to be held by the said courts respectively, in conformity with the provisions of the preceding sections of this act.

Legislature empowered to alter the time specified in this act.

SEC. 20. *And be it further enacted*, That no judge or justice appointed under the authority of the government of the said territory, shall be associated with the aforesaid United States' judges, when sitting as circuit court judges as aforesaid. This act to commence and be in force from and after the first day of April next.

Territorial judges not to be associated with the United States' judges.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. XCIX.—*An Act to continue in force, for a limited time, the act entitled "An act for establishing trading-houses with the Indian tribes."*

March 3, 1815.

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 for establishing trading-houses with the Indian tribes," approved on the second day of March, eighteen hundred and eleven, shall be, and the same is hereby continued in force until the fourth day of March, eighteen hundred and seventeen, and no longer.

Act of March 2, 1811, ch. 30, continued in force until March 4, 1817.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. C.—*An Act to fix the compensations, and increase the responsibility of the collectors of the direct tax and internal duties; and for other purposes connected with the collection thereof.*

March 3, 1815.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the collectors of the direct tax and internal duties, shall be entitled to receive the same commissions which are now allowed by law, until the first day of July, one thousand eight hundred and fifteen: *Provided*, That the commissions accruing to any one collector, upon the moneys collected and paid into the treasury, between the thirty-first of December, one thousand eight hundred and fourteen, and the first day of July, one thousand eight hundred and fifteen, shall not exceed the sum of three thousand dollars; and the said collectors shall, from and after the said first day of July, be allowed, in lieu of the commission now allowed by law, four and one half per centum upon all moneys accounted for and paid into the treasury, from the first [of] July, one thousand eight hundred and fifteen, until the first of January, one thousand eight hundred and sixteen, not exceeding fifty thousand dollars; and one per centum upon all sums over and above that amount.

Act of Dec. 23, 1817, ch. 1. Collectors entitled to the commission now allowed by law until 1st July, 1815.

SEC. 2. *And be it further enacted*, That each collector, whose commission, in any one calendar year, shall not exceed one thousand dollars, shall be allowed, at the end of the year, in addition to such commission, the sum of two hundred dollars.

Additional allowance to certain collectors.

Collectors allowed five per cent. additional on property not owned, &c., by some resident.

President authorized to appoint and distribute additional compensation to certain collectors.

Commission to collectors in case of death, removal, &c.

Allowance to the successor.

Proviso.

Yearly statements to be drawn out, exhibiting the names of persons paid, during the preceding year, &c.

Collectors' letters relative to official duties to be free of postage.

Offices to be kept open every day for the transaction of business except established holy-days.

Taxes received by deputy collectors, to be a lien upon their property,

SEC. 3. *And be it further enacted*, That the collectors heretofore, or hereafter, designated by the Secretary of the Treasury, to receive the lists of property, lying within collection districts not owned, occupied, or superintended, by some person residing therein, shall, respectively, in addition to their other commissions and compensations, be allowed a commission of five per centum on the moneys received for taxes thereon, accounted for and paid by them into the treasury.

SEC. 4. *And be it further enacted*, That it shall be lawful for the President of the United States to apportion and distribute, annually, a sum not exceeding, in the whole, twenty-five thousand dollars, or to any one collector five hundred 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.

SEC. 5. *And be it further enacted*, That in case a collector shall die, resign, or be removed from office, he shall be entitled to a commission equal to the average rate of that allowed to the collector of the same district the preceding calendar year, and no more; and his successor shall, for the residue of the year, be allowed a commission equal to the sum that may remain, after deducting the sum allowed to his predecessor, from the whole amount of commission that would have been allowed, had there been no such death, resignation, or removal, and no more: *Provided*, That either of the said collectors shall be entitled to the benefits of the provision contained in the fourth section of this act.

SEC. 6. *And be it further enacted*, That it shall be the duty of each of the collectors, within ninety days from the end of every calendar year, to draw out a statement, exhibiting, in alphabetical order, the names of all the persons who may have paid, during the preceding calendar year, to him, or his deputies, any one or more of the internal duties, except those on household furniture and on stamps, with the aggregate amount so paid, annexed to each name, and forthwith to cause one hundred copies of the same to be printed, to transmit one copy thereof to the commissioner of the revenue, to lodge one copy with the principal assessor, and one copy with the clerk of each town, county, and district, within his collection district, to post up one copy at each of the courthouses in his district, and to post up the remaining copies at the other most public places in his district, the reasonable expenses incurred in the preparing, printing, and posting up of which shall be allowed; and any collector who shall purposely or negligently fail to discharge this duty, shall be deemed guilty of a misdemeanor in office, and on conviction thereof, shall be fined a sum not less than five hundred dollars, nor more than ten thousand dollars.

SEC. 7. *And be it further enacted*, That all letters to and from the said collectors, relative to their official duties, shall be conveyed free of postage. And any collector who shall put his frank upon any other letter, shall, for every such act, forfeit and pay the sum of one hundred dollars, the whole of which shall be for the use of the person who shall give information thereof.

SEC. 8. *And be it further enacted*, That it shall be the duty of the collectors to keep their offices open for the transaction of business, every day, except on established holy-days, between the hours of nine in the morning and three in the afternoon, and to attend therein themselves or by deputy; which said offices shall, after the present year, be kept at such places, in the respective districts, as may be designated by the commissioner of the revenue, in all cases in which such designation shall be thought expedient.

SEC. 9. *And be it further enacted*, That the amount of all taxes or duties collected by any deputy collector, until paid over to the collector, shall and hereby is declared to be a lien upon the lands and real estate of such deputy 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 deputy 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 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 deputy collector, or his sureties respectively. And in every case it shall and may be lawful for a principal collector to maintain and prosecute his action against a deputy collector and his sureties, or any of them, if a bond with sureties shall have been given, in the circuit court of the United States, for the recovery of all taxes collected by said deputy, and not paid over according to his engagement, or for the penalty of the bond, which may have been given to secure the payment thereof: *Provided always*, That all moneys recovered in such suit shall be for the use of the United States, until the whole amount of the taxes collected and received by the deputy collector shall be otherwise paid to the United States by the deputy collector, or by the principal collector instituting such suits.

&c., until paid to the collector.

Proviso.

SEC. 10. *And be it further enacted*, That if any collector, or his deputy, shall have cause to suspect a concealment of any goods, wares, or merchandise, in respect to which the respective provisions of the acts imposing an internal duty thereon have not been complied with, in any particular dwelling-house, store, building, or place, (other than the manufactory in which the same were made,) they, or either of them, shall, upon proper application on oath, to any justice of the peace, be entitled to a warrant to enter such house, store, or place, (in the day time only,) and there to search for such goods; and, if any shall be found, to seize and secure the same for trial.

Collectors suspecting concealment of goods, may search, &c.

SEC. 11. *And be it further enacted*, That all goods, wares, or merchandise, or other objects, which shall be seized by virtue of this act, or of any act relative to internal duties, shall be put into and remain in the custody of the collector, or such other person as he shall appoint for that purpose, until such proceedings shall be had as are legally required to ascertain whether the same have been forfeited or not; and if it shall be adjudged that they are not forfeited, they shall be forthwith restored to the owner or claimant thereof, and if any person shall conceal or buy any such goods, wares or merchandise, or other object, knowing them to be liable to seizure and forfeiture, such person shall, on conviction thereof, forfeit and pay a sum double the value of the goods, wares, or merchandise, or other object, so concealed and purchased, one moiety of which shall be for the use of the informer, and the other for the use of the United States.

Goods seized to remain in the custody of the collector until legal proceedings are had thereon.

Penalty for concealing goods, &c.

SEC. 12. *And be it further enacted*, That it shall be the duty of the several collectors to make seizure of, and secure any goods, wares, or merchandise, or other objects liable to seizure by virtue of this or any other act relating to the internal duties, as well without as within their respective districts.

Seizures may be made in other districts.

SEC. 13. *And be it further enacted*, That if any officer or other person, executing or aiding or assisting in the seizure of goods, wares, or merchandise, or other objects as aforesaid, shall be sued or molested for any thing done in virtue of the powers given by this act, or of any other act, or by virtue of a warrant granted by any judge or justice, pursuant to law, such officer or other person may plead the general issue, and give this act and the special matter in evidence; and if in such suit the plaintiff is non-suited, or judgment pass against him, the defendant shall

Officers sued for their acts under this act, may plead the general issue, &c.

recover double costs; and in actions, suits, or informations, to be brought where any seizure shall be made pursuant to this act, or any other act relative to internal duties, if the property be claimed by any person, in every such case the onus probandi shall be upon such claimant: but the onus probandi shall lie on the claimant only when probable cause is shown for such prosecution, to be judged of by the court before whom the prosecution is had.

Penalties accruing under this act to be sued for, &c.

SEC. 14. *And be it further enacted*, That all penalties accruing by any breach of this act, or any act relative to internal duties, shall be sued for and recovered, with costs of suit, in the name of the United States of America, or of the collector, in any court competent to try the same, and the trial of any fact which may be put in issue, shall be within the judicial district in which any such penalty shall have accrued, or seizure been made; and the collector within whose district the seizure shall be made, or forfeiture incurred, is hereby enjoined to cause suits for the same to be commenced without delay, and prosecuted to effect; and is, moreover, authorized to receive from the court before whom such trial is had, or from the proper officer thereof, the sum or sums so recovered, after deducting all proper charges to be allowed by the said court, and on receipt thereof, the said collector shall pay and distribute the same, without delay, according to law, and transmit quarter-yearly to the commissioner of the revenue, an account of all moneys by him received for fines, penalties, and forfeitures, during such quarter. And all goods, wares, and merchandise, or other objects, which shall become forfeited in virtue of this act, or of any act relative to internal duties, shall be seized and prosecuted for as aforesaid, before the proper court, which court shall cause fourteen days' notice to be given of such seizure, setting forth the articles seized, with the time and place appointed for trial, to be inserted in some newspaper published near the place of seizure, if any such there be, and also by posting up the same in the most public manner, for the space of fourteen days, at or near the place of trial, for which advertisement, a sum not exceeding ten dollars shall be paid. And if no person shall appear and claim such articles, and give bond to defend the prosecution thereof, and to respond the costs, in case he shall not support his claim, the court shall proceed to hear and determine the cause according to law; and upon the prayer of any claimant, that any articles, so seized and prosecuted, or any part thereof, should be delivered to him, it shall be lawful for the court to appoint three proper persons to appraise such articles, who shall be sworn for the faithful discharge of their duty; and such appraisement shall be made at the expense of the party on whose prayer it is granted; and on the return of such appraisement, if the claimant shall, with one or more sureties to be approved by the court, execute a bond in the usual form, to the United States, for the payment of a sum equal to the sum at which the articles, so prayed to be delivered, are appraised, which bond shall be lodged with the proper officer of the court, the said court shall order the said articles to be delivered to the said claimant, and if judgment shall pass in favour of the claimant, the said bond shall be cancelled: but if judgment shall pass against the claimant, as to the whole, or any part of such articles, and the claimant shall not within twenty days thereafter, pay into the court, or to the proper officer thereof, the amount of the appraised value of such articles so condemned, with the costs, judgment shall and may be granted upon the bond without further delay. And where any prosecution shall be commenced on account of the seizure of any such goods, wares, and merchandise or other objects, and judgment shall be given for the claimant, if it shall appear to the court before whom such prosecution shall be tried, that there was reasonable cause of seizure, the said court shall cause a proper certificate or entry to be made thereof, and in such case the claimant shall not be entitled

Goods to be delivered to claimants on appraisement.

to costs, nor shall the person who made the seizure, or the prosecutor, be liable to action, suit or judgment on account of such seizure and prosecution: *Provided*, That the said goods, wares, and merchandise, or other objects, be after judgment forthwith returned to such claimant or his agent: *And provided*, That no action or prosecution shall be maintained in any case under this act, or any act relative to internal duties, unless the same shall have been commenced within one year after the penalty or forfeiture was incurred, or within the time in such act prescribed, as the case may be.

Proviso.

Proviso.

Limitation.

SEC. 15. *And be it further enacted*, That all goods, wares, or merchandise, or other objects, which shall be condemned by virtue of this act, or of any other act relative to internal duties, and for which bond shall not have been given by the claimant, agreeably to the provisions for that purpose in the foregoing section, shall be sold by the marshal, or other proper officer of the court before whom condemnation shall be had, to the highest bidder, at public auction, by order of such court, and at such place as the said court may appoint, giving at least fifteen days' notice, (except in case of perishable goods,) in one or more of the public newspapers of the place where such sale shall be; or if no paper is published in such place, in one or more of the papers published in the nearest place thereto; for which advertising a sum not exceeding five dollars shall be paid. And the amount of such sales, deducting all proper charges, shall be paid within ten days after such sale by the person selling the same, to the clerk, or other proper officer of the court directing such sale, to be by him, after deducting the charges allowed by the court, paid to the collector of the district in which such seizure or forfeiture has taken place, as herein before directed.

Goods, &c., condemned under this act, for which bonds are not given, to be sold at auction, &c.

Proceeds of sales to be paid over.

SEC. 16. *And be it further enacted*, That the foregoing provisions of this act shall be applicable, in all respects, as well to all acts that may hereafter be passed, relative to internal duties, as to those heretofore passed and now in force.

Provisions of this act to apply to all acts relative to internal duties.

SEC. 17. *And be it further enacted*, That any collector or his deputy, who shall directly or indirectly take or receive any bribe, reward or recompense, for conniving, or shall connive at any false entry, application, report, account, or statement, required to be made or rendered by any act relative to internal duties, and shall be convicted thereof, shall forfeit and pay a sum not less than two hundred nor more than two thousand dollars for each offence: and any person giving or offering any bribe, reward, or recompense, for any such deception, collusion, or fraud, shall forfeit and pay a sum not less than two hundred, nor more than two thousand dollars, for each offence; one moiety whereof shall be for the use of the informer, and the other moiety for the use of the United States.

Collectors subject to a penalty for bribery.

Penalty for persons offering a bribe.

SEC. 18. *And be it further enacted*, That on all bonds given for internal duties, an interest shall be paid, at the rate of six per cent. per annum, from the time when said bonds became due until the payment thereof.

Bonds for internal duties to bear an interest of six per cent.

SEC. 19. *And be it further enacted*, That any person, to whom a license for a still, or boiler, or other vessel, used in the distillation of spirituous liquors, may have been, or may hereafter be, granted, who shall so alter the same as to increase its capacity, on application in writing to the collector who issued the said license, stating such increase of capacity, and on paying or securing, previous to using the same, the duty arising thereon for the unexpired period of the license, at the rate of duty prescribed for such term for which a license may be granted as is next below such period, shall be authorized to employ the still, boiler, or other vessel so altered, on adding the said license, and obtaining an endorsement thereon, under the hand of the said collector, which he is hereby required to make, specifying such increase of capacity, and that the duty thereon has been paid or secured.

Persons after receiving a license, who shall increase the capacity of their stills, to give notice to the collector who will authorize the same, on certain conditions.

SEC. 20. *And be it further enacted*, That any person who shall, after

Stills employed beyond the boundary line subject the owners to a penalty, &c.

Act of March 30, 1802, ch. 13.

Proviso.

Duty of the collectors to prosecute, &c.

Duties on sales at auction, &c., shall only apply to sales of merchandise.

the thirtieth day of June next, erect, or cause to be erected, any still, or boiler, or other vessel used or intended to be used in the distillation of spirituous liquors, or who shall so use any still, or boiler, or other vessel, in any part of the United States beyond the then existing boundary line established by law between the United States and the Indian tribes, or who shall be the owner, agent, or superintendent thereof, shall forfeit and pay the sum of five thousand dollars, together with the said still, boiler, or other vessel, and the spirits distilled therein; one moiety of which shall be for the use of the informer, and the other for the use of the United States. And for any violations hereof, the same course may and shall be pursued that is prescribed by the act passed the thirtieth of March, one thousand eight hundred and two, entitled "An act to regulate trade and intercourse with the Indian tribes, and to preserve peace on the frontiers," for violations thereof; and the courts specified therein shall have like jurisdiction. And the same authority that is given by the said act to apprehend and remove persons found in violation thereof, shall apply and extend to the said stills, boilers, or other vessels and the spirits distilled therein, which may be seized and removed in like manner. And all spirits which shall have been, or which hereafter shall be, so distilled, beyond the said boundary line, which shall be brought into the limits of a collection district, may and shall be seized and forfeited, and the person so introducing the same shall, moreover, forfeit and pay one thousand dollars; one moiety of which shall be for the use of the informer, and the other for the use of the United States; *Provided nevertheless*, That no person who shall have removed his still out of one collection district into another shall be liable to take out another license during the period of any existing license obtained for the same.

SEC. 21. *And be it further enacted*, That it shall be the duty of the collectors of direct tax and internal duties, to prosecute for breaches of the provisions contained in the two preceding sections.

SEC. 22. *And be it further enacted*, That nothing contained in the act or acts imposing a duty on sales at auction of goods, wares and merchandise, shall be construed to apply to the sale of any goods or chattels other than merchandise.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

CHAP. CL.—*An Act to vest more effectually in the state courts and in the district courts of the United States jurisdiction in the cases therein mentioned.*

State or county courts in or adjoining a collection district, authorized to take cognisance of suits for taxes, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the respective state or county courts within or next adjoining a collection district established by any act of Congress now in being, or hereafter to be passed for the collection of any direct tax or internal duties of the United States, shall be, and are hereby authorized to take cognisance of all complaints, suits and prosecutions for taxes, duties, fines, penalties and forfeitures arising and payable under any of the acts passed or to be passed as aforesaid, or where bonds are given under the said acts; and the district attorneys of the United States are hereby authorized and directed to appoint by warrant an attorney as their substitute or deputy in all cases where necessary to sue or prosecute for the United States, in any of the said state or county courts within the sphere of whose jurisdiction the said district attorneys do not themselves reside or practise; and the said substitute or deputy shall be sworn or affirmed to the faithful execution of his duty.

SEC. 2. *And be it further enacted*, That the jurisdiction conferred by the foregoing section shall be considered as attaching in the cases therein specified without regard to the amount or sum in controversy, and that it shall be concurrent with the jurisdiction of the district courts of the

And to have jurisdiction over any sum in controversy, &c.

United States; but may nevertheless be exercised in cases where the fine, penalty, or forfeiture may have been incurred, or the cause of action or complaint have arisen, at a less as well as a greater distance than fifty miles from the nearest place by law established for the holding of a district court of the United States. But in all suits or prosecutions instituted by or on behalf of the United States in any state or county court, the process, proceedings, judgment and execution therein shall not be delayed, suspended or in any way barred or defeated by reason of any law of any state authorizing or directing a stay or suspension of process, proceedings, judgment or execution: *Provided*, That final decrees and judgments in civil actions, passed or rendered in any state court by virtue hereof, may be re-examined in the circuit court of the United States, in the same manner and under the same limitations as are prescribed by the twenty-second section of the act to establish the judicial courts of the United States, passed the twenty-fourth of September, seventeen hundred and eighty-nine.

SEC. 3. *And be it further enacted*, That the state or county courts aforesaid, and the principal or presiding judge of any such court, shall be, and are hereby authorized to exercise all and every power in cases cognisable before them by virtue of this act for the purpose of obtaining a mitigation, or remission of any fine, penalty, or forfeiture, which may be exercised by the judges of the district courts of the United States in cases brought before them by virtue of the law of the United States, passed on the third of March, one thousand seven hundred and ninety-seven, entitled "An act to provide for mitigating or remitting the forfeitures, penalties and disabilities accruing in certain cases therein mentioned," and in the exercise of the authority by this section given to the said state or county courts, or the principal or presiding judge as aforesaid, they shall be governed in every respect by the provisions of the law last mentioned, with this difference only, that instead of notifying the district attorneys of the United States, the said courts, or the presiding judges aforesaid, shall, before exercising said authorities, cause reasonable notice to be given to the substitute or deputy, who may have been appointed to sue or prosecute for the United States, as aforesaid, that he may have an opportunity of showing cause against the mitigation or remission of such fine, penalty or forfeiture.

SEC. 4. *And be it further enacted*, That the district court of the United States shall have cognisance concurrent with the courts and magistrates of the several states, and the circuit courts of the United States, of all suits at common law, where the United States, or any officer thereof, under the authority of any act of Congress, shall sue, although the debt, claim, or other matter in dispute, shall not amount to one hundred dollars.

APPROVED, March 3, 1815.

RESOLUTIONS.

- I. RESOLUTIONS, *expressive of the sense of Congress of the gallant conduct of Captain Thomas Macdonough, the officers, seamen, marines, and infantry serving as marines, on board the United States' squadron on Lake Champlain.*

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the thanks of Congress be, and the same are hereby presented to Captain Thomas Macdonough, and, through him, to the officers, petty officers, seamen, marines, and infantry serving as marines, attached to the squadron under his command, for the decisive and splendid victory gained on Lake Champlain, on the eleventh of September, in the year one thousand eight hundred and fourteen, over a British squadron of superior force.

Proviso.

Act of Sep. 24, 1789, ch. 20, sec. 26, vol. i. p. 83.

State or county courts and principal judge authorized to exercise their full powers for obtaining mitigation of any fines, as might be exercised by the United States' judges in similar cases.

Act of March 3, 1797, ch. 13.

District court of the United States to have cognisance, in conjunction with the state courts, and circuit courts of the United States.

Thanks of Congress to Captain Macdonough, his officers, &c.

Medals to be presented.

Resolved, That the President of the United States be requested to cause gold medals to be struck, emblematical of the action between the two squadrons, and to present them to Captain Macdonough and Captain Robert Henly, and also to Lieutenant Stephen Cassin, in such manner as may be most honourable to them; and that the President be further requested to present a silver medal, with suitable emblems and devices, to each of the commissioned officers of the navy and army serving on board, and a sword to each of the midshipmen and sailing masters, who so nobly distinguished themselves in that memorable conflict.

A silver medal to the representatives of Lieutenants Gamble and Stansbury.

Resolved, That the President of the United States be requested to present a silver medal, with like emblems and devices, to the nearest male relative of Lieutenant Peter Gamble, and of Lieutenant John Stansbury, and to communicate to them the deep regret which Congress feels for the loss of those gallant men, whose names ought to live in the recollection and affection of a grateful country.

Resolved, That three months' pay be allowed, exclusively of the common allowance, to all the petty officers, seamen, marines, and infantry serving as marines, who so gloriously supported the honour of the American flag on that memorable day.

APPROVED, October 20, 1814.

II. RESOLUTION, *expressive of the sense of Congress relative to the victory of the Peacock over the Epervier.*

A gold medal to Captain Warrington, &c.

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the United States be requested to present to Captain Lewis Warrington, of the sloop of war Peacock, a gold medal, with suitable emblems and devices, and a silver medal, with like emblems and devices, to each of the commissioned officers, and a sword to each of the midshipmen, and to the sailing master of the said vessel, in testimony of the high sense entertained by Congress of the gallantry and good conduct of the officers and crew, in the action with the British brig Epervier, on the twenty-ninth day of April, in the year one thousand eight hundred and fourteen, in which action the decisive effect and great superiority of the American gunnery were so signally displayed.

APPROVED, October 21, 1814.

III. RESOLUTION, *empowering the joint library committee of Congress to contract for the purchase of Mr. Jefferson's library.*

Purchase of the library of Mr. Jefferson.

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the joint library committee of the two houses of Congress be, and they are hereby authorized and empowered to contract on their part for the purchase of the library of Mr. Jefferson, late President of the United States, for the use of both houses of Congress; and that the committee lay the terms of said contract before Congress, for their ratification.

APPROVED, October 21, 1814.

IV. RESOLUTION, *expressive of the sense of Congress relative to the capture of the British sloop Reindeer, by the American sloop Wasp.*

Captain Blakeley and others.

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the United States be requested to present to Captain Johnston Blakely, of the

sloop Wasp, a gold medal, with suitable devices, and a silver medal, with like devices, to each of the commissioned officers, and also a sword to each of the midshipmen and the sailing master of the aforesaid vessel, in testimony of the high sense entertained by Congress of the gallantry and good conduct of the officers and crew, in the action with the British sloop of war Reindeer, on the twenty-eighth of June, in the year one thousand eight hundred and fourteen; in which action determined bravery and cool intrepidity, in nineteen minutes, obtained a decisive victory by boarding.

APPROVED, November 3, 1814.

V. RESOLUTIONS, expressive of the sense of Congress, of the gallantry and good conduct with which the reputation of the arms of the United States has been sustained by Major General Brown, Major General Scott, Major General Porter, Major General Gaines, Major General Macomb, and Brigadiers Ripley and Miller.

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the thanks of Congress be, and they are hereby presented to Major General Brown, and, through him, to the officers and men, of the regular army, and of the militia under his command, for their gallantry and good conduct in the successive battles of Chippewa, Niagara, and Erie, in Upper Canada, in which British veteran troops were beaten and repulsed by equal or inferior numbers; and that the President of the United States be requested to cause a gold medal to be struck, emblematical of these triumphs, and presented to Major General Brown.

Major General Brown.

Resolved, That the President of the United States be requested to cause a gold medal to be struck, with suitable emblems and devices, and presented to Major General Scott, in testimony of the high sense entertained by Congress of his distinguished services in the successive conflicts of Chippewa, and Niagara, and of his uniform gallantry and good conduct in sustaining the reputation of the arms of the United States.

Major General Scott.

Resolved, That the President of the United States be requested to cause gold medals to be struck, with suitable emblems and devices, and presented to Brigadier General Ripley, Brigadier General Miller and Major General Porter, in testimony of the high sense entertained by Congress of their gallantry and good conduct in the several conflicts of Chippewa, Niagara and Erie.

Brigadier Generals Ripley, Miller and Porter.

Resolved, That the thanks of Congress be, and they are hereby presented to Major General Gaines, and, through him, to the officers and men under his command, for their gallantry and good conduct, in defeating the enemy at Erie on the fifteenth of August: repelling, with great slaughter, the attack of a British veteran army, superior in number, and that the President of the United States be requested to cause a gold medal to be struck, emblematical of this triumph, and presented to Major General Gaines.

Major General Gaines.

Resolved, That the thanks of Congress be, and they are hereby presented to Major General Macomb, and, through him, to the officers and men of the regular army under his command, and to the militia and volunteers of New York and Vermont, for their gallantry and good conduct, in defeating the enemy at Plattsburg on the eleventh of September; repelling, with one thousand five hundred men, aided by a body of militia and volunteers from New York and Vermont, a British veteran army, greatly superior in number, and that the President of the United States be requested to cause a gold medal to be struck, emblematical of this triumph, and presented to Major General Macomb.

Major General Macomb.

APPROVED, November 3, 1814.

VI. RESOLUTION, *requesting the President of the United States to recommend a day of public humiliation, fasting and prayer.*

A day of fasting and prayer requested.

It being a duty peculiarly incumbent, in a time of public calamity and war, humbly and devoutly to acknowledge our dependence on Almighty God, and to implore his aid and protection : Therefore,

Resolved, by the Senate and House of Representatives of the United States of America, in Congress assembled, That a joint committee of both houses wait on the President of the United States, and request that he recommend a day of public humiliation, prayer and fasting, to be observed by the people of the United States with religious solemnity, and the offering of fervent supplications to Almighty God for the safety and welfare of these states, his blessing on their arms, and a speedy restoration of peace.

VII. RESOLUTION, *for furnishing the American Antiquarian Society with a copy of the journals of Congress, and of the documents published under their order.*

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That one copy of the public journals of the Senate and of the House of Representatives, and of the documents published under the orders of the Senate and House of Representatives respectively, which have been, or shall be published by virtue of a resolution of the Senate and House of Representatives, passed at the last session of Congress, be transmitted to the executive of the commonwealth of Massachusetts, for the use and benefit of the American Antiquarian Society of said commonwealth.

APPROVED, December 1, 1814.

VIII. RESOLUTIONS, *expressive of the high sense entertained by Congress of the patriotism and good conduct of the people of Louisiana and of New Orleans, during the late military operations before that city.*

People of Louisiana and New Orleans.

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That Congress entertain a high sense of the patriotism, fidelity, zeal and courage with which the people of the state of Louisiana promptly and unanimously stepped forth, under circumstances of imminent danger from a powerful invading army, in the defence of all the individual, social and political rights held dear by man. Congress declare and proclaim that the brave Louisianians deserve well of the whole people of the United States.

Resolved, That Congress entertain a high sense of the generosity, benevolence and humanity displayed by the people of New Orleans, in voluntarily affording the best accommodations in their power, and giving the kindest attentions to the wounded, not only of our own army, but also to the wounded prisoners of a vanquished foe.

Resolved, That the President of the United States be requested to cause the foregoing resolutions to be communicated to his excellency, the Governor of Louisiana, accompanied with a request that he cause the greatest possible publicity to be given to them, for the information of the whole people of Louisiana.

APPROVED, February 22, 1815.

IX. RESOLUTIONS, *expressive of the high sense entertained by Congress of the gallantry and good conduct of Commodore D. T. Patterson, and Major D. Carmick, and of the officers, seamen, and marines under their command, in the defence of New Orleans.*

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That Congress entertain a high sense of the valour and good conduct of Commodore D. T. Patterson, of the officers, petty officers and seamen attached to his command, for their prompt and efficient co-operation with General Jackson, in the late gallant and successful defence of the city of New Orleans, when assailed by a powerful British force.

Commodore
D. T. Patterson.

Resolved, That Congress entertain a high sense of the valour and good conduct of Major Daniel Carmick, of the officers, non-commissioned officers, and marines, under his command, in the defence of the said city, on the late memorable occasion.

Major Daniel
Carmick.

APPROVED, February 22, 1815.

X. RESOLUTIONS, *expressive of the thanks of Congress to Major General Jackson, and the troops under his command, for their gallantry and good conduct in the defence of New Orleans.*

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the thanks of Congress be, and they are hereby given to Major General Jackson, and, through him, to the officers and soldiers of the regular army, of the militia, and of the volunteers, under his command, the greater proportion of which troops consisted of militia and volunteers, suddenly collected together, for their uniform gallantry and good conduct conspicuously displayed against the enemy, from the time of his landing before New Orleans until his final expulsion therefrom; and particularly for the valour, skill and good conduct on the eighth of January last, in repulsing, with great slaughter, a numerous British army, of chosen veteran troops, when attempting, by a bold and daring attack, to carry by storm the works hastily thrown up for the protection of New Orleans; and thereby obtaining a most signal victory over the enemy, with a disparity of loss, on his part, unexampled in military annals.

Major General
Jackson.

Resolved, That the President of the United States be requested to cause to be struck, a gold medal, with devices emblematical of this splendid achievement, and presented to Major General Jackson, as a testimony of the high sense entertained by Congress of his judicious and distinguished conduct on that memorable occasion.

A gold medal
to be struck and
presented to
Major General
Jackson.

Resolved, That the President of the United States be requested to cause the foregoing resolutions to be communicated to Major General Jackson, in such terms as he may deem best calculated to give effect to the objects thereof.

APPROVED, February 27, 1815.

XI. A RESOLUTION, *directing the manner of providing stationery and procuring the printing for the Senate and House of Representatives.*

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the secretary of the Senate and the clerk of the House of Representatives be directed, immediately after the adjournment of the present and each succeeding Congress, to advertise three weeks successively, in two newspapers printed in the district of Columbia, for proposals for supplying the Senate and

Stationery and
printing for
Congress.

House of Representatives, during the succeeding Congress, with the necessary stationery and printing; which advertisement shall describe the kind of stationery and printing required: and that the proposals to be made be accompanied with sufficient security for their performance. And it shall be the duty of the secretary and clerk aforesaid, in the month of April thereafter, to notify the lowest bidder or bidders (whose securities are deemed sufficient) of the acceptance of his or their proposals: *Provided*, That this resolution shall not be so construed as to prevent the secretary and clerk aforesaid from contracting for separate parts of the supplies of stationery and printing required to be furnished.

APPROVED, March 3, 1815.

XII. RESOLUTIONS, *relative to the distribution of the laws of the United States.*

Distribution
of the laws of
the United
States.

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of State cause to be distributed among the members of the present Congress, copies of the laws of the United States, ordered by law to be printed, as soon as the same shall be completed.

Resolved, That so many of the remaining copies of the laws as are not already directed to be distributed, be deposited in the Congressional library.

APPROVED, March 3, 1815.

XIII. RESOLUTION, *for the appointment of a joint committee, to wait upon the President, and request that he recommend a day of thanksgiving to Almighty God, for restoring to these United States the blessing of peace.*

Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That a joint committee of both Houses wait upon the President of the United States, and request that he recommend a day of thanksgiving, to be observed by the people of the United States, with religious solemnity, and the offering of devout acknowledgments to Almighty God, for his great goodness manifested in restoring to these United States the blessing of peace.