

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[Repealed.]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 de-
puties, &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 no-
tice 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.

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.

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

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.

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

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.