

STATUTE I.

April 26, 1816.

CHAP. LXXXI.—*An Act establishing a port of delivery at the town of the Bayou St. John.*

Bayou St. John a port of entry.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the town of the Bayou St. John, in the state of Louisiana, shall be a port of delivery; that a surveyor shall be appointed to reside at said port; that all ships and vessels bound to said port shall, after proceeding thereto, and making report and entry at the port of New Orleans, within the time limited by law, be permitted to unlade their cargoes at the said town of the Bayou St. John, or at the basin of the canal of Carondelet, adjoining the city of New Orleans, under the rules and regulations prescribed by law.

Act of Feb. 24, 1804, ch. 13.

SEC. 2. *And be it further enacted,* That so much of the sixth section of the act of Congress, passed on the twenty-fourth day of February, one thousand eight hundred and four, entitled "An act for laying and collecting duties on imports and tonnage, within the territories ceded to the United States by the treaty of the thirtieth of April, one thousand eight hundred and three, between the United States and the French republic, and for other purposes," as is contrary to this act, is hereby repealed.

APPROVED, April 26, 1816.

STATUTE I.

April 26, 1816.

[Obsolete.]

CHAP. LXXXII.—*An Act supplementary to 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.*

Valuations and assessments formerly made to remain unchanged, with same qualification.

Act of March 5, 1816, ch. 24.

Act of March 3, 1817, ch. 103.

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

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in regard to the direct tax imposed by the act of Congress, passed the fifth of March, one thousand eight hundred and sixteen, and to any other direct tax, that may be hereafter imposed, the enumerations, valuations, and assessments first made, or to be made, in virtue of 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," passed the ninth of January, one thousand eight hundred and fifteen, shall remain unchanged, except inasmuch as the respective amounts of tax may be affected by the augmentation or diminution of the aggregate tax laid, or to be laid, and the property so enumerated, valued and assessed, shall continue liable, with such qualification, to the taxes so assessed, subject only to the changes hereinafter provided for, and to those that may arise from the correction of errors, as authorized by the last recited act.

Times to which the changes that are made have reference.

SEC. 2. *And be it further enacted,* That the changes to be made in the said enumerations, valuations and assessments and in the subsequent revisions thereof, shall be relative to the first day of June in the present year, and in every subsequent year in which a direct tax may be imposed, shall be effected by the principal assessors, without the employment of assistant assessors, and shall extend to the supplying omissions of assessable property, to the transfers of real estate and slaves, to the changes of residents and non-residents, to the burning or destruction of houses or other fixed improvements of real estate, to the exemption of property that may have ceased to be assessable, and to the assessment of property that may have ceased to be exempted from assessment, to such other cases as the Secretary of the Treasury may find it necessary in the furtherance of justice specially to authorize, and to the birth or death of slaves, or their running away, or otherwise becoming useless: *Provided,* That changes in the last case shall be solely where the tax standing

Proviso.

chargeable to any person for slaves would be diminished by the valuation on the said first day of June of all those then owned by such person, excepting those obtained by transfer, in which case the reduction in the valuation shall be equal to the difference between the amount of the original and existing valuation.

SEC. 3. *And be it further enacted*, That it shall be the duty of each of the principal assessors, within fifteen days from the first of June, to attend in person, or in case of his sickness, by a deputy to be appointed by him, at six several places within his district most convenient to the inhabitants, the courthouses being of the number, except where they exceed six, and then at each courthouse within the district, for one full day at each place, for the purpose of receiving any information as to the changes as aforesaid, which may have taken place since the preceding assessment or revision, which information shall be given in writing under the signature of the person, whose tax may be affected thereby, of which attendance, and the object thereof the said principal assessor shall, on or before the fifteenth day of May preceding, cause notice to be given, which notice shall be inserted three times weekly in all the newspapers published within his district, and in handbills, to be posted up at all the courthouses therein; causing at the same time and in the same mode, notice to be given that he will attend to hear appeals relative to any such changes at the times and places hereinafter specified therefor.

SEC. 4. *And be it further enacted*, That each of the said principal assessors shall, within ten days after the said fifteen days, according to the information so received, or to any other information satisfactory to him, revise the general lists for his district, and note in a supplementary form such changes as shall appear to him to have occurred, and shall within the said term of ten days, make out a distinct statement of each change, which shall include the name of the person so liable to tax, and the valuation of the property, and shall either cause the same to be delivered to such person, or to be put in the mail addressed to him or her, and directed to the post-office nearest to his or her abode, agreeably to the best information of the said principal assessor, with a notification of the times and places of hearing any appeals that may be made, as hereinafter provided for: *Provided*, That no such notice need be given to persons not residing within the district.

SEC. 5. *And be it further enacted*, That it shall be the duty of the said principal assessor to attend at the several places aforesaid within his district, within fifteen days from the expiration of the ten days aforesaid, for at least one day at each courthouse, for the purpose of receiving any appeals that may be made in writing as to the changes aforesaid, which changes shall be open to the inspection of any person who may apply to inspect the same.

SEC. 6. *And be it further enacted*, That the changes aforesaid shall be made in the following manner, and according to the following principles, in addition to those hereinbefore stated, that is to say:

In all cases that relate to real estate, and to the transfer of slaves, other than is herein specially provided for, the rate at which the same were or would have been valued under the act aforesaid, passed the ninth of January, one thousand eight hundred and fifteen, shall, as near as may be, be maintained; excepting where a partial alienation of real estate shall occur, in which case the original tax shall be apportioned among the several parts according to their existing value.

In all other cases relative to slaves the valuation shall be made according to their existing value.

In cases in which real property shall have been once sold for taxes, and purchased on behalf of the United States, such property shall, notwithstanding, continue to be entered on the general lists, and the tax lists, in the name of the original proprietor, until the period allowed for

Duty of the principal assessors to attend at certain places in person or by deputy, to perform certain duties, &c.

General lists of taxable property, with a view to their noting changes and transfers, to be revised by principal assessors.

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Principal assessors to attend at certain places in their district to receive appeals, &c.

Principles in regard to changes in the property of real estate and slaves.

1815, ch. 21.

Act of May
11, 1820, ch. 88.

the redemption thereof shall have expired, after which, unless redeemed, it shall be stricken therefrom; but after being so purchased it shall not, while it remains unredeemed, be again sold for any other direct tax; and, during such period, the redemption thereof shall only be effected on the payment of all the taxes, additions, and charges due thereon, the same as if it still continued the property of the original owner, and as if it had been sold for each accruing tax; and the collectors shall, on rendering the proper accounts, be credited for the amount of taxes on property thus continuing unredeemed.

Any person becoming the owner of a slave by transfer to him from a district other than that in which he resides, shall at the time and place prescribed by the third section of this act, furnish the principal assessor with a statement, specifying the sex and age of such slave, who shall be valued according to his or her existing value; and any such person who shall neglect so to furnish a statement shall forfeit and pay a sum not exceeding ten dollars: one half thereof for the use of the United States and the other half for the use of the informer. And where a transfer of a slave shall be made by a person residing within one district to a person residing in another, which shall become known to the principal assessor of the former district, he shall forthwith advise, through the mail, the principal assessor of the latter district thereof, who shall, in case the statement aforesaid shall not have been rendered as aforesaid, institute a prosecution against the person to whom the transfer has been made for the said penalty.

In all cases the individual statements of changes shall be made out in such a manner as may be directed by the principal assessor, and shall, in their form, be as similar as practicable to the lists taken at the preceding assessment.

Principal assessors may examine records, for the correct execution of their duties.

SEC. 7. *And be it further enacted*, That for the purpose of insuring a correct execution of the objects aforesaid, the principal assessors shall take and pursue all other lawful measures, by the examination of records, the entry on the premises, or by any other satisfactory proof, which they shall consider necessary.

Enumerations and valuations subject to revisions and alterations by principal assessors.

SEC. 8. *And be it further enacted*, That within thirty days after the expiration of the time allotted as aforesaid to the hearing of appeals, it shall be the duty of the principal assessor in each district to revise, agreeably to his decision and the information he may possess, the enumerations and valuations aforesaid, correcting the same agreeably to the changes aforesaid, and to make out a complete corrected list of all the enumerations and valuations in his district, agreeable to the form prescribed by the act aforesaid, passed the ninth of January, one thousand eight hundred and fifteen, which the said principal assessor shall sign and preserve among his official papers, and further to make out and deliver to the collector, within the same time agreeably to the twenty-first section of the said act, the tax lists therein designated, made to conform to such changes: whereupon the respective steps required by the provisions of the said act, not incompatible with those prescribed by this act, shall be pursued.

1815, ch. 21.

Part of former act repealed.

1815, ch. 21,
sec. 32.

SEC. 9. *And be it further enacted*, That so much of the thirty-ninth section of the act aforesaid, passed the ninth of January, one thousand eight hundred and fifteen, as respects the time within which transfers and changes of property shall be ascertained, and the making out and delivery of the lists thereof, be, and the same is hereby repealed.

Certain measures prescribed by this act may be executed after the time particularly limited for their execution.

SEC. 10. *And be it further enacted*, That in case any circumstance shall prevent a compliance, in point of time, with the foregoing provisions, the steps required shall nevertheless be taken thereafter, in which event the same notices shall be given and the same terms of time be allotted to the performance of the several duties that would have been requisite had no such failure existed.

SEC. 11. *And be it further enacted*, That the duties aforesaid, required of the principal assessors, and the compensation for the performance thereof, shall be confined to those states which shall not have assumed the payment of the direct tax laid in any year, or having assumed, shall not have duly paid, the same.

Limitation of the duties.

SEC. 12. *And be it further enacted*, That in default of the performance of the duties enjoined by this act on any principal assessor, he shall forfeit and pay, for the use of the United States, a sum not exceeding five hundred dollars, to be sued for and recovered in the name of the United States, in any court having competent jurisdiction.

Penalties upon principal assessors for not performing duties required by this act.

SEC. 13. *And be it further enacted*, That all letters to and from the principal assessors, relative to their official duties, shall be transmitted free of postage. And any principal assessor who shall put his frank on any other letter shall forfeit and pay the sum of ten dollars, the whole of which shall be for the use of the person who shall give information thereof.

Letters to and from principal assessors on official subjects exempt from postage. Penalties imposed for infringing this provision.

SEC. 14. *And be it further enacted*, That in lieu of the compensations heretofore allowed to the principal assessors, they shall respectively receive, for every year in which a direct tax shall be laid, a salary of two hundred dollars, and three dollars for every hundred taxable persons contained in the tax lists delivered to the collectors, together with an allowance for their necessary and reasonable charges for books and stationery used in the execution of their duties, which said duties shall be considered as embracing the correction of errors, as authorized by law. 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 foregoing compensations: *Provided*, That there shall not be allowed to any one principal assessor, in any such year, more than two hundred dollars, in addition to his fixed compensation: *And provided*, That the whole extra amount thus allowed shall not exceed in such year ten thousand dollars. And for the purpose of carrying this act into effect, there is hereby appropriated in each year in which a direct tax shall be laid, a sum of one hundred thousand dollars, to be paid out of any money in the treasury not otherwise appropriated: *Provided*, That any other existing appropriation for the said purposes be, and the same is hereby repealed.

Compensations of principal assessors.

President in his discretion may augment them.

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SEC. 15. *And be it further enacted*, That in lieu of the time now fixed by law for the commencement of the collection of the direct tax, it shall be in each district immediately subsequent to the day on which the tax lists shall be delivered to the collector thereof.

Commencement of the collection of direct tax.

SEC. 16. *And be it further enacted*, That in all cases in which a tax shall be charged for slaves, the real estate of the person charged therewith may be sold therefor, in the same manner as for a tax due thereon: but no slave sold for taxes shall be purchased on behalf of the United States.

Lands made liable for tax upon slaves.

In no instance are slaves to be bought on account of the United States.

SEC. 17. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury to assign to the commissioner of the revenue the duty of superintending the assessor's valuations and assessments, under the laws imposing a direct tax, as well as the collection of the tax, subject to his directions and control, according to the powers vested in him by law.

Secretary of Treasury may assign to commissioner of the revenue the superintendence of assessors' valuations, &c.

SEC. 18. *And be it further enacted*, That the foregoing provisions shall apply to any direct tax imposed or to be imposed upon the District of Columbia, and shall be and remain in force, any thing in any former act or acts to the contrary notwithstanding.

Provisions of this act extended to the District of Columbia.

SEC. 19. *Provided always, and be it further enacted*, That the equalization and apportionment of the direct tax made in the year eighteen hundred and fifteen by the board of principal assessors for the state of Delaware in virtue of the before-recited act, entitled "An act to provide additional revenues for defraying the expenses of government and main-

Proviso—the board of principal assessors for

the state of Delaware to convene in general meeting to equalize and apportion the direct tax upon that state.

1815, ch. 21.

1816, ch. 24.

taining the public credit, by laying a direct tax upon the United States, and to provide for the assessing and collecting the same," shall not be in force or have any effect as it relates to that state's quota of the direct tax imposed by the act of Congress, passed the fifth day of March, one thousand eight hundred and sixteen, or that shall be imposed by any subsequent act of Congress; and it shall be the duty of the said board of principal assessors again to convene in general meeting on the first Monday in June next, at Dover, in the said state, and then and there diligently and carefully re-consider and re-examine the several lists of valuation for the direct tax for the said state, for the year one thousand eight hundred and fourteen, and they shall have power to revise, alter, re-adjust and equalize the several lists of valuation aforesaid for the counties of the said state respectively, by adding thereto, or deducting therefrom such a rate per centum, as shall render the valuation of the said counties relatively equal according to the present actual ready money value of the property assessed and contained in the said lists of valuation; and shall thereupon apportion to each county in the said state a quota of the tax bearing the same proportion to the whole direct tax imposed on the state, as the aggregate valuation of each county bears to the aggregate valuation of the state; and the valuation, equalization and apportionment so made by the board of principal assessors aforesaid shall be in full force and operation, and remain unchanged, subject only to the exceptions contained in the first section of this act; and the said board of principal assessors shall, within twenty days after their meeting, as herein before directed, complete the said revision, equalization and apportionment, and shall record the same, and in all respects, not herein otherwise directed, shall conform to the provisions contained in the act in this section first above recited.

APPROVED, April 26, 1816.

STATUTE I.

April 26, 1816.

[Obsolete.]

Increase of inspectors' compensation.

Act of March 2, 1799, ch. 23.

CHAP. XCV.—*An Act to increase the compensations now allowed by law to inspectors, measurers, weighers and gaugers, employed in the collection of the customs.* (a)

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That an addition of fifty per cent. upon the sums allowed as compensation to inspectors, or persons acting as occasional inspectors, employed in aid of the customs, and to the measurers, weighers or gaugers, by the act, entitled "An act to establish the compensations of the officers employed in the collection of the duties on imposts and tonnage, and for other purposes," passed on the second of March, one thousand seven hundred and ninety-nine, be, and the same is hereby allowed, to the said inspectors, measurers, weighers, or gaugers, to be ascertained, certified and paid, under the regulations prescribed in the above-mentioned act.

APPROVED, April 26, 1816.

STATUTE I.

April 26, 1816.

[Obsolete.]

Act of April 9, 1816, ch. 40.

CHAP. XCVIII.—*An Act authorizing the payment for the courthouse of Hamilton, in the state of Ohio.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the commissioner to be appointed by virtue of the act, entitled "An act to authorize the

(a) The act of March 2, 1799, ch. 23, amended by the act of April 26, 1816, ch. 95, authorizing the collector to pay the fees due to the officers of the customs, out of the revenue of the United States. Held, 1. That this act creates no lien or specific claim on moneys in the hands of the collector arising from the revenue. 2. That an ex-collector, who is not in office, cannot lawfully appropriate the moneys of the United States in his hands to such a payment, for the act is an official act, and the authority can be exercised only by the collector actually in office. *Champney v. Bancroft*, 1 Story's C. C. R. 423.