

*Fifth.* That the two entire townships of land which have already been located by virtue of the act entitled "An act concerning a seminary of learning in the Territory of Arkansas," approved the second of March, one thousand eight hundred and twenty-seven, are hereby vested in and confirmed to the General Assembly of the said State, to be appropriated solely to the use of such seminary by the General Assembly: *Provided*, That the five foregoing propositions herein offered, are on the condition that the General Assembly or Legislature of the said State, by virtue of the powers conferred upon it by the convention which framed the constitution of the said State, shall provide by an ordinance irrevocable without the consent of the United States, that the said General Assembly of said State shall never interfere with the primary disposal of the soil within the same by the United States, nor with any regulations Congress may find necessary for securing the title in such soil to the *bona fide* purchasers thereof; and that no tax shall be imposed on lands the property of the United States; and that in no case shall non-resident proprietors be taxed higher than residents; and that the bounty lands granted, or hereafter to be granted, for military services during the late war, shall, whilst they continue to be held by the patentees or their heirs, remain exempt from any tax laid by order or under the authority of the State, whether for State, county, township, or any other purpose, for the term of three years from and after the date of the patents respectively.

APPROVED, June 23, 1836.

Seminary of learning.  
1827, ch. 53.

Proviso.

CHAP. CXXI.—*An Act supplementary to the act entitled "An act to establish the northern boundary line of the State of Ohio, and to provide for the admission of the State of Michigan into the Union on certain conditions."*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in lieu of the propositions submitted to the Congress of the United States by an ordinance passed by the convention of delegates at Detroit, assembled for the purpose of making a constitution for the State of Michigan, which are hereby rejected; and that the following propositions be, and the same are hereby offered to the Legislature of the State of Michigan, for their acceptance or rejection, which if accepted, under the authority conferred on the said Legislature by the Convention which framed the constitution of the said State, shall be obligatory upon the United States.

*First.* That section numbered sixteen in every township of the public lands, and where such section has been sold or otherwise disposed of, other lands equivalent thereto, and as contiguous as may be, shall be granted to the State for the use of schools.

*Second.* That the seventy-two sections of land set apart and reserved for the use and support of a university by an act of Congress approved on the twentieth day of May, eighteen hundred and twenty-six, entitled "An act concerning a seminary of learning in the Territory of Michigan," are hereby granted and conveyed to the State, to be appropriated solely to the use and support of such university, in such manner as the Legislature may prescribe; *And provided, also*, That nothing herein contained shall be so construed as to impair or affect in any way the rights of any person or persons claiming any of said seventy-two sections of lands, under contract or grant from said university.

*Third.* That five entire sections of land, to be selected and located under the direction of the Legislature, in legal divisions of not less than one quarter section, from any of the unappropriated lands belonging to the United States within the said State, are hereby granted to the State for the purpose of completing the public buildings of the said State, or for the erection of public buildings at the seat of Government of the said State, as the Legislature may determine and direct.

STATUTE I.

June 23, 1836.

Act of June 15, 1836, ch. 99.

Propositions offered for the acceptance of the Legislature of Michigan.

Sections of land for schools.

Sections of land for university.

Act of May 20, 1826, ch. 90.

Proviso.

Erection of public buildings.

Salt springs. *Fourth.* That all salt springs within the State, not exceeding twelve in number, with six sections of land adjoining, or as contiguous as may be to each, shall be granted to the said State for its use, the same to be selected by the Legislature thereof, on or before the first of January, eighteen hundred and forty; and the same, when so selected, to be used on such terms, conditions, and regulations, as the Legislature of the said State shall direct: *Provided*, That no salt spring, the right whereof is now vested in any individual or individuals, or which may hereafter be confirmed or adjudged to any individual or individuals, shall, by this section, be granted to said State: *And provided, also*, That the General Assembly shall never sell or lease the same, at any one time, for a longer period than ten years, without the consent of Congress.

Per centage upon lands sold, to be applied to roads and canals. *Fifth.* That five per cent. of the nett proceeds of the sales of all public lands lying within the said State, which have been or shall be sold by Congress, from and after the first day of July, eighteen hundred and thirty-six, after deducting all the expenses incident to the same, shall be appropriated, for making public roads and canals within the said State, as the Legislature may direct: *Provided*, That the five foregoing propositions herein offered, are on the condition that the Legislature of the said State, by virtue of the powers conferred upon it by the convention which framed the constitution of the said State, shall provide, by an ordinance irrevocable without the consent of the United States, that the said State shall never interfere with the primary disposal of the soil within the same by the United States, nor with any regulations Congress may find necessary for securing the title in such soil to the *bona fide* purchasers thereof: and that no tax shall be imposed on lands the property of the United States; (a) and that in no case shall non-resident proprietors be taxed higher than residents; and that the bounty lands granted, or hereafter to be granted, for military services during the late war, shall, whilst they continue to be held by the patentees or their heirs, remain exempt from any tax laid by order or under the authority of the State, whether for State, county, township, or any other purpose, for the term of three years from and after the date of the patents respectively.

APPROVED, June 23, 1836.

STATUTE I.

June 28, 1836. CHAP. CCXXX.—*An Act to provide for the paying of certain pensioners of the United States, at Pulaski, in the State of Tennessee.*

Secretary of War to establish an agency at Pulaski. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of War be, and he is hereby, authorized and required to establish a pension agency, at Pulaski, in the State of Tennessee, for the payment of all pensioners of the United States, resident in the counties of Lincoln, Giles, Lawrence, and Wayne, in said State; *Provided*, That the establishment of such agency can be made without any charge to the United States.

Proviso.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury be, and hereby is authorized to make the necessary arrangement for the payment of said pensioners.

(a) Taxes by the laws of Michigan upon lands sold by the United States:

When the purchaser of land from the United States has paid for it, and received a final certificate, it is taxable property, according to the statutes of Michigan; although a patent has not yet been issued. Carroll v. Safford, 3 Howard, 441.

Taxation upon lands so held, is not a violation of the ordinance of 1787, as "an interference with the primary disposition of the soil by Congress;" nor, is it a tax on the lands of the United States. The State of Michigan could rightfully impose the tax. *Ibid.*

It was competent for the State to assess and tax the lands at their full value, as the absolute property of the holder of the final certificate; and in default of payment, to sell them as if the holder of the certificate owned them in fee. *Ibid.*