

the accounts of the assessors shall be certified by, and presented to the commissioners, in the name of the principal assessor of each assessment district, who shall be responsible to the other assessors. And the accounts of the assessors and commissioners in each state, shall be presented at the treasury, for adjustment, in the name of some one of the commissioners, to be designated for that purpose, by the other commissioners, who shall distribute the sums payable to the principal assessors, aforesaid: *Provided*, that no allowance shall be made to the assessors, other than for the expense of books and stationery, until it shall be ascertained and certified to the satisfaction of the commissioners, that the services directed by this act have been performed. And all letters or packets to or from any commissioner, appointed under this act, shall, within the limits of the state for which such commissioner is appointed, be conveyed by post, free of postage.

SEC. 29. *And be it further enacted*, That the surveyors of the revenue shall be allowed the following compensations, for services to be performed under this act: For recording each and every transfer of the valuation of every entire tract of land, or dwelling-house, twelve and an half cents: For apportioning each and every valuation of a tract of land, lot or dwelling-house, and recording the same, in consequence of any division or partition thereof, fifty cents for every division of the original tract, lot or dwelling-house: For viewing each and every dwelling-house, in consequence of an application for the reduction of a valuation, and for recording the proceedings thereon, one dollar: For every official certificate, except such as may be required by the treasury department, or the supervisors, inspectors or collectors of the revenue, twenty-five cents. And the compensations aforesaid shall be paid by the party or parties applying for such reduction, record, exoneration, or apportionment.

SEC. 30. *And be it further enacted*, That for the purpose of defraying the expenses incident to the valuations and enumerations directed by this act, there be appropriated the sum of one hundred and fifty thousand dollars, to be paid out of any monies in the treasury of the United States, not otherwise appropriated.

APPROVED, July 9, 1798.

How accounts are to be presented.

No allowance to be made to assessors until, &c.

Letters, &c. to and from commissioners free, &c.

Compensation to surveyors of the revenue.

Appropriation for the objects of the act.

STATUTE II.

July 11, 1798.

[Repealed.]

CHAP. LXXI.—*An Act to regulate and fix the compensations of the officers employed in collecting the internal revenues of the United States, and to insure more effectually the settlement of their accounts.*

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in lieu of the compensations now established, there shall, from and after the first day of July, instant, be allowed, for the collection of the internal duties which have heretofore been imposed by law, the respective compensations following, to wit:

To the supervisor of the district of Virginia, an annual salary of one thousand three hundred and fifty dollars.

To the supervisor of the district of Pennsylvania, an annual salary of one thousand two hundred dollars.

To each of the supervisors of Massachusetts, New York, Maryland, North Carolina, and South Carolina, an annual salary of one thousand dollars.

To each of the supervisors of Connecticut and Ohio, an annual salary of seven hundred dollars.

To each of the supervisors of Rhode Island and New Jersey, an annual salary of six hundred dollars.

To each of the supervisors of New Hampshire, Vermont, Delaware, Tennessee, and Georgia, an annual salary of five hundred dollars.

Allowances, in lieu of the former, to supervisors.

1791, ch. 15.
1802, ch. 19.
1815, ch. 9.

Allowance
for clerk hire.

SEC. 2. *And be it further enacted*, That the following sums shall be allowed to the supervisors for clerk hire, in their respective offices, to wit :

To the supervisors of Massachusetts, New York, Pennsylvania, Maryland, Virginia, North Carolina, and South Carolina, eight hundred dollars per annum, each.

To the supervisors of New Hampshire, Rhode Island, Connecticut, New Jersey, and Georgia, four hundred dollars per annum, each.

To the supervisors of Vermont, Delaware, Ohio and Tennessee, three hundred dollars per annum, each.

Commissions
allowed to the
supervisors.

SEC. 3. *And be it further enacted*, That the supervisors shall, severally, be allowed, in addition to the salaries aforesaid, the same commissions on the product of all the internal duties heretofore imposed and collected in their respective districts, as have been heretofore allowed under the authority of the President of the United States.

Annual salary
to inspectors of
surveys.

SEC. 4. *And be it further enacted*, That the inspectors of surveys now established under the authority of the President of the United States, in the several districts, not being also supervisors, shall each be allowed an annual salary of five hundred dollars.

Allowance to
inspectors for
clerk hire.

SEC. 5. *And be it further enacted*, That each of the inspectors, not being also a supervisor, shall, in addition to the salary aforesaid, and to the commissions heretofore allowed to them by the President of the United States, be allowed two hundred dollars per annum for clerk hire in their respective offices.

Commissions
to collectors.

SEC. 6. *And be it further enacted*, That the collectors of the revenue shall be allowed a commission of six per centum on the product of all the internal duties heretofore imposed, and by them respectively received; except that in the districts of Massachusetts and Rhode Island, a commission of four per centum, only, shall be allowed to the said collectors upon the amount of duties arising from spirits distilled from foreign materials.

Annual sala-
ries to collectors
and auxiliary
officers.

SEC. 7. *And be it further enacted*, That it shall be lawful for the supervisors of districts, to apportion and allow to such of the collectors of the revenue, and auxiliary officers, as, for the execution of the public service, it shall appear to them really necessary so to compensate, yearly salaries, not exceeding the medium rate of eighty dollars to the collectors of the revenue actually employed, nor exceeding the medium rate of thirty dollars to the auxiliary officers actually employed, nor exceeding the sums following, in the respective districts, to wit: In New Hampshire, four hundred and twenty dollars; in Massachusetts, one thousand four hundred and sixty dollars; in Rhode Island, two hundred and fifty dollars; in Connecticut, six hundred dollars; in Vermont, four hundred and twenty dollars; in New York, one thousand and ninety dollars; in New Jersey, eight hundred and twenty dollars; in Pennsylvania, one thousand six hundred and ten dollars; in Delaware, three hundred and thirty dollars; in Maryland, one thousand five hundred dollars; in Virginia, four thousand six hundred and fifty dollars; in Ohio, seven hundred and ninety dollars; in Tennessee, three hundred and thirty dollars; in North Carolina, two thousand seven hundred and eighty dollars; in South Carolina, two thousand three hundred and forty dollars; and in Georgia, six hundred and sixty dollars.

Other allow-
ances to super-
visors, inspec-
tors, &c.

SEC. 8. *And be it further enacted*, That the supervisors shall be allowed, for preparing, stamping and distributing among the inspectors, one cent for every certificate to accompany foreign or domestic spirits, wines or teas, actually issued in the surveys and ports of their respective districts; that the inspectors of surveys, and such of the supervisors as perform the same duties, shall be allowed two cents and one half for each certificate signed by them and issued to accompany domestic distilled spirits, and one cent for each certificate signed by them, and issued to

accompany foreign distilled spirits; that the inspectors of the revenue for ports, shall be allowed one cent and one half, for every certificate issued in their ports, respectively, to accompany foreign distilled spirits, and two cents and one half, for every certificate to accompany wines or teas; and to the deputies of such inspectors, the sum of two cents and one half for every cask or package of foreign distilled spirits, wines or teas, by them marked, according to law, and returned to their respective principals; and for gauging wines, whereon the duties are payable according to the value thereof, six cents for every cask actually gauged, and that the collectors of the revenue shall be allowed for measuring and marking, according to law, each still under the capacity of one hundred gallons, sixty cents, and for each still of the capacity of one hundred gallons, or more, seventy-five cents, and for marking each cask of domestic distilled spirits, and for issuing and countersigning a certificate to accompany the same, two and one half cents, and for every cask which they respectively gauge or cause to be gauged, six cents.

SEC. 9. *And be it further enacted*, That it shall be lawful, this act notwithstanding, for the collectors of the revenue to demand of individuals the fee or extra compensation authorized by the seventh section of the act passed on the twenty-eighth day of May, one thousand seven hundred and ninety-six, intituled "An act laying duties upon carriages for the conveyance of persons; and repealing the former act for that purpose;" in the manner and on the conditions thereby prescribed.

SEC. 10. *And be it further enacted*, That from and after the first day of July, instant, it shall be the duty of the several officers employed or to be employed in collecting the internal revenues of the United States, to keep accurate accounts of their official emoluments and expenditures, and the same to transmit annually, on the last day of December, to the commissioner of the revenue; abstracts of which accounts shall, annually, be laid before Congress, by the Secretary of the Treasury.

SEC. 11. *And be it further enacted*, That the necessary expenses of procuring books, stationery, printed forms, certificates, and other documents, necessary for the collection of the internal revenues, shall and may be allowed to the supervisors, inspectors and collectors of the revenue, in the settlement of their accounts. And all letters and packets to and from the said supervisors and inspectors of the revenue, on business of their respective offices, shall be received and conveyed by post, free of postage.

SEC. 12. *And be it further enacted*, That the supervisors of districts, inspectors of surveys, and collectors of the revenue, shall, within three months after being thereto required, give bonds, with sureties, for the true and faithful execution of their respective offices, and settlement of their accounts, according to law, in manner following, to wit: The supervisors of Massachusetts, New York, Pennsylvania, and Virginia, in the sum of twenty-five thousand dollars, each; the supervisors of New Hampshire, Rhode Island, Connecticut, New Jersey, Maryland, North Carolina and South Carolina, in the sum of fifteen thousand dollars, each; and the supervisors of Vermont, Delaware, Ohio, Tennessee and Georgia, in the sum of ten thousand dollars, each; and the inspectors of the several surveys, in the sum of ten thousand dollars, each; which bonds shall be severally approved by the comptroller of the treasury, and shall be filed in his office, to be by him put in suit for the benefit of the United States, upon any breach of the conditions thereof; and the collectors of the revenue shall severally give like bonds, with sureties, in a sum not less than three thousand dollars; which bonds shall be approved by the supervisors of the respective districts, and shall be filed in their offices to be by them put in suit, upon any breach of the conditions thereof.

SEC. 13. *And be it further enacted*, That all suits on bonds taken in pursuance of this act, shall be instituted and determined in the man-

Fee to collectors under the act laying duties on carriages.

Ante, p. 478.

Officers employed in the collection of the internal revenues to keep accounts of their emoluments, &c.

Allowance for books, printing, &c.

Free letters.

Supervisors, inspectors and collectors to give bond.

Suits on such bonds how to be

instituted and determined.

Ante, p. 512.

What shall be evidence.

When the bonds of supervisors &c. shall be forfeited.

Judgment thereon at the return term.

Lien upon the real estate of officers of the revenue for debts due to the United States.

Mode of sale of their real estate.

Repeal of laws authorizing the President to fix or vary the compensations, &c.

STATUTE II.

July 11, 1798.

ner prescribed by the act, passed on the third day of March, one thousand seven hundred and ninety-seven, intituled "An act to provide more effectually for the settlement of accounts between the United States and receivers of public money;" and in all suits instituted against an inspector of any survey, or collector of the revenue, transcripts from the books of the supervisor of the proper district, or copies of any papers or other documents relating to the accounts of such inspector or collector, duly authenticated, under the seal of the said supervisor, shall have equal validity, and be entitled to the same credit which would be due to the original papers, if produced in open court; subject nevertheless to the condition mentioned in the second section of the act above recited.

SEC. 14. *And be it further enacted*, That the bond of any supervisor or other officer of the revenue, who shall neglect or refuse, for more than six months, to make up, and render to the proper officer, his accounts of all duties collected or secured, pursuant to such forms and regulations as have been, or shall be prescribed, according to law, or to verify such accounts on oath or affirmation, if thereto required, or to pay over the monies which shall have been collected, shall be deemed forfeited, and judgment thereon shall and may be taken at the return term, on motion, to be made in open court, by the attorney of the United States, unless sufficient cause to the contrary be shown to, and allowed by the court: *Provided always*, that the writ or process, in such case, shall have been executed at least fourteen days before the return day thereof.

SEC. 15. *And be it further enacted*, That the amount of all debts due to the United States, by any supervisor or other officer of the revenue, whether secured by bond or otherwise, shall, and hereby is declared to be a lien upon the lands and real estate of such supervisor or other officer of the revenue, and their sureties, from the time when a suit shall be instituted for recovering the same; and for want of goods and chattels, or other personal effects of such supervisor, or other officer of the revenue, or their sureties, to satisfy any judgment which shall or may be recovered against them, respectively, such lands and real estates may be sold at public auction, after being advertised for at least three weeks, in not less than three public places in the proper district, survey or division, and in one newspaper printed in the county, if any there be, at least six weeks prior to the proposed time of sale; 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 afford a valid title against all persons claiming under such supervisor, or other officer of the revenue, or their sureties, respectively.

SEC. 16. *And be it further enacted*, That from and after the said first day of July, instant, so much of any law or laws as authorizes the President of the United States to fix or vary the compensation of the officers employed in the collection of the internal revenues, or limits the yearly sums to be allowed to them, be, and the same is hereby repealed.

APPROVED, July 11, 1798.

CHAP. LXXII.—*An Act for the establishing and organizing a Marine Corps.*(a)

SECTION I. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in addi-

(a) The acts passed by Congress relating to the marine corps, are: An act for the establishing and organizing a marine corps, June 11, 1798, chap. 72; an act authorizing an augmentation of the marine corps, March 2, 1799, chap. 37; an act authorizing an augmentation of the marine corps, March 3, 1809, chap. 33; an act authorizing an augmentation of the marine corps, and for other purposes, April 16, 1814, chap. 58; resolution in relation to the compensation of officers of the marine corps, May 29, 1830; an act concerning certain officers of the marine corps, July 14, 1832, chap. 223; resolution respecting the pay of the marine corps, May 25, 1832; an act to improve the condition of the non-commissioned officers and privates of the army and marine corps of the United States, and to prevent desertion, March 2, 1833,