June 5, 1862.

1852, ch. 45. Vol. x. p. 8.

CHAP. XCVII. — *An Act supplemental to "An Act granting the Right of Way to the State of Missouri, and a Portion of the Public Lands to aid in the Construction of certain Railroads in said State," approved June tenth, eighteen hundred and fifty-two.*

Time for completion of road extended for ten years.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time required by the act to which this is supplemental, for the completion of the road therein described, "from the city of Saint Louis to such point on the western boundary of said State as may be designated by the authority of said State," as well as the time of reversion to the United States of the lands thereby granted to the State of Missouri for the use of said road, is hereby extended for ten years from the tenth day of June, eighteen hundred and sixty-two: *Provided*, That in case said company fail to complete said road within the time as thus extended, the said lands shall then revert to the United States.

If not completed within that time, lands to revert.

APPROVED, June 5, 1862.

June 7, 1862.

CHAP. XCVIII. — *An Act for the Collection of direct Taxes in Insurrectionary Districts within the United States, and for other Purposes.*

Direct taxes, when not peaceably collectable in any State, because of the insurrection, how to be apportioned and charged.

1861, ch. 45. *Ante*, p. 292.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when in any State or Territory, or in any portion of any State or Territory, by reason of insurrection or rebellion, the civil authority of the Government of the United States is obstructed so that the provisions of the act entitled "An Act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, for assessing, levying, and collecting the direct taxes therein mentioned, cannot be peaceably executed, the said direct taxes, by said act apportioned among the several States and Territories, respectively, shall be apportioned and charged in each State and Territory, or part thereof, wherein the civil authority is thus obstructed, upon all the lands and lots of ground situate therein, respectively, except such as are exempt from taxation by the laws of said State or of the United States, as the said lands or lots of ground were enumerated and valued under the last assessment and valuation thereof made under the authority of said State or Territory previous to the first day of January, anno Domini eighteen hundred and sixty-one; and each and every parcel of the said lands, according to said valuation, is hereby declared to be, by virtue of this act, charged with the payment of so much of the whole tax laid and apportioned by said act upon the State or Territory wherein the same is respectively situate, as shall bear the same direct proportion to the whole amount of the direct tax apportioned to said State or Territory as the value of said parcels of land shall respectively bear to the whole valuation of the real estate in said State or Territory according to the said assessment and valuation made under the authority of the same; and in addition thereto a penalty of fifty per centum of said tax shall be charged thereon.

Lands charged with the tax.

Penalty in addition.

President to proclaim in what States insurrection exists.

SEC. 2. *And be it further enacted*, That on or before the first day of July next, the President, by his proclamation, shall declare in what States and parts of States said insurrection exists, and thereupon the said several lots or parcels of land shall become charged respectively with their respective portions of said direct tax, and the same together with the penalty shall be a lien thereon, without any other or further proceeding whatever.

Tax and penalty a lien.

Owner within, &c., may pay tax, and discharge land from lien.

SEC. 3. *And be it further enacted*, That it shall be lawful for the owner or owners of said lots or parcels of lands, within sixty days after the tax commissioners herein named shall have fixed the amount, to pay the tax thus charged upon the same, respectively, into the treasury of the United States, or to the commissioners herein appointed, and take a certificate

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