Grades of engineers.

be chief engineers, first and second assistant engineers, with the pay and relative rank of first, second, and third lieutenants, respectively.

Wages of petty officers and crew.

SEC. 3. *And be it further enacted*, That the wages of petty officers and crew shall not exceed the average wages paid for like services on the Atlantic or Pacific coasts, respectively, in the merchant service.

Relative rank of revenue officers when serving as part of navy.

SEC. 4. *And be it further enacted*, That the officers of the revenue cutter service, when serving in accordance with law, as part of the navy, shall be entitled to relative rank, as follows: Captains, with and next after lieutenants commanding in the navy; first lieutenants, with and next after lieutenants in the navy; second lieutenants, with and next after masters in line in the navy; third lieutenants, with and next after passed midshipmen in the navy: *Provided*, That no change of rank by this bill shall increase the pay to which such officer is now entitled by law.

Pay not to be increased thereby.

APPROVED, February 4, 1863.

February 6, 1863.

CHAP. XXI. — *An Act to amend an Act entitled "An Act for the Collection of Direct Taxes in Insurrectionary Districts within the United States and for other Purposes," approved June seven, eighteen hundred and sixty-two.*

Amendment of act 1862, ch. 98, § 7. *Ante*, p. 423.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the seventh section of an act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States and for other purposes," approved June seven, eighteen hundred and sixty-two, be amended so as to read as follows: Section 7. *And be it further enacted*, That the said Board of

Tax commissioners to advertise for sale lands on which taxes are unpaid,

Commissioners shall be required, in case the taxes charged upon the said lots and parcels of land shall not be paid, as provided for in the third section of this act, to cause the same to be advertised for sale in a newspaper published in the town, parish, district, or county where situate; and if there be no such newspaper published in said town, parish, district, or county, or if the publisher thereof refuse to publish the same, then in any other newspaper to be selected by said commissioners in said district, or in the city of Washington, for at least four weeks, and by posting notices of said sale in three public places in the town, parish, district, or county within which said lands are situate, at least four weeks previous to the

to sell the same to highest bidder,

day of sale; and at the time and place of sale to cause the same to be severally sold to the highest bidder for a sum not less than the taxes, penalty, and costs, and ten per centum per annum interest on said tax,

when to bid in for the United States, and for what sum.

pursuant to said notice; in all cases where the owner of said lots or parcels of ground shall not, on or before the day of sale, appear in person before the said Board of Commissioners and pay the amount of said tax, with ten per centum interest thereon, with the cost of advertising the same, or request the same to be struck off to a purchaser for a less sum than two thirds of the assessed value of said several lots or parcels of ground, the said commissioners shall be authorized at said sale to bid off the same for the United States at a sum not exceeding two thirds of the assessed value thereof, unless some person shall bid a larger sum; and in that case the same shall be struck off to the highest bidder, who shall,

Payment, how to be made.

upon paying the purchase-money in gold and silver coin, or in the Treasury notes of the United States, or in United States notes, or in certificates of indebtedness against the United States, be entitled to receive from said commissioners their certificate of sale; which said certificate shall be received in all courts and places as *primâ facie* evidence of the regularity and validity of said sale, and of the title of the said purchaser or purchasers under the same: *Provided*, That the owner of said lots of ground,

Certificate of sale, effect of.

Owner or loyal person may redeem.

or any loyal person of the United States having any valid lien upon or interest in the same, may, at any time within sixty days after said sale, appear before the said Board of Tax Commissioners in his or her own proper person, and, if a citizen, upon taking an oath to support the Con-

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stitution of the United States, and paying the amount of said tax and penalty, with interest thereon from the date of the said proclamation of the President mentioned in the second section of this act, at the rate of fifteen per centum per annum, together with the expenses of the sale and subsequent proceedings, to be determined by said commissioners, may redeem said lots of land from said sale; and any purchaser under the same having paid moneys, Treasury notes, or other certificates of indebtedness of the United States, shall, upon such redemption being made, be entitled to have the same, with the interest accruing after said sale, returned to him by the said commissioners, upon surrendering up the certificates of sale: *And provided further*, That if the owner of said lots of ground shall be a minor, a non-resident alien or loyal citizen beyond seas, a person of unsound mind, or under a legal disability, the guardian, trustee, or other person having charge of the person or estate of such person, may redeem the same at any time within two years after the sale thereof, and in the manner above provided, and with like effect: *And provided further*, That at such sale any tracts, parcels, or lots of land which may be selected under the direction of the President for Government use, for war, military, naval, revenue, charitable, educational, or police purposes, may, at said sale, be bid in by said commissioners, under the direction of the President, for, and struck off to the United States: *And provided further*, That the certificate of said commissioners shall only be affected as evidence of the regularity and validity of sale by establishing the fact that said property was not subject to taxes, or that the taxes had been paid previous to sale, or that the property had been redeemed according to the provisions of this act.

Proceedings for redemption.

Redemption where the owner is a minor or under disability.

Certain tracts may be bid off for Government use.

Certificate of commissioners, how alone impeached.

APPROVED, February 6, 1863.

CHAP. XXII. — *An Act to increase the clerical and other Force of the Quartermaster-General's Office, and for other Purposes.*

February 7, 1863

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be added to the clerical and other force in the office of the Quartermaster-General, to be appointed by the Secretary of War, four clerks of class four, and ninety clerks of class one; also, thirty copyists and six laborers, at an annual compensation of six hundred dollars each.

Clerical force in the office of the Quartermaster-General increased.

SEC. 2. *And be it further enacted*, That in settling the accounts of the commanding officer of a company for clothing and other military supplies, the affidavit of any such officer may be received to show the loss of vouchers, or company books, or any matter or circumstance tending to prove that any apparent deficiency was occasioned by unavoidable accident, or lost in actual service, without any fault on his part, or that the whole or any part of such clothing and supplies had been properly and legally used and appropriated; and such affidavit may be considered as evidence to establish the facts set forth, with or without other evidence, as may seem to the Secretary of War just and proper under the circumstances of the case.

Affidavit of commander of a company may be received to show loss of vouchers, &c.

APPROVED, February 7, 1863.

CHAP XXIII. — *An Act to authorize the Raising of a Volunteer Force for the better Defence of Kentucky.*

February 7, 1863.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Governor of the State of Kentucky, by the consent and under the direction of the President of the United States, shall have power to raise and organize into regiments a volunteer force not exceeding twenty thousand, rank and file, to be raised within the State of Kentucky, to serve for the term of twelve

The Governor of Kentucky may raise a volunteer force not exceeding 20,000.

Term of service.