SEC. 4. *And be it further enacted*, That issues of fact in civil cases in any circuit court of the United States may be tried and determined by the court without the intervention of a jury, whenever the parties, or their attorneys of record, file a stipulation in writing with the clerk of the court waiving a jury. The finding of the court upon the facts, which finding may be either general or special, shall have the same effect as the verdict of a jury. The rulings of the court in the *court* [cause] in the progress of the trial, when excepted to at the time, may be reviewed by the supreme court of the United States upon a writ of error, or upon appeal, provided the rulings be duly presented by a bill of exceptions. When the finding is special, the review may also extend to the determination of the sufficiency of the facts found to support the judgment.

Issues of fact in civil cases may be tried by court, if, &c.

Effect of finding.

Exceptions to rulings.

SEC. 5. *And be it further enacted*, That all acts and parts of acts in conflict with this act be, and the same are hereby, repealed.

Repealing clause.

SEC. 6. *And be it further enacted*, That this act shall take effect on the first day of June, one thousand eight hundred and sixty-five.

When act takes effect.

APPROVED, March 3, 1865.

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

March 3, 1865.

1862, ch. 98. Vol. xii. p. 422

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in any case in which a sale of lands or tenements has been or shall be made by a board of tax commissioners, appointed pursuant to the act of which this is an amendment, and a certificate of sale issued by the board to the purchaser or purchasers of said lands or tenements, it shall and may be lawful for the tax commissioners to issue, in such form as the Secretary of the Treasury shall prescribe, a writ, directed to the marshal of the district in which said lands or tenements are situated, commanding him to put the said purchaser or purchasers forthwith into possession of the said lands or tenements, and to make return of his proceedings under the said writ within thirty days to the commissioners, who shall keep a record of their proceedings in the matter, and who may, in case of any failure on the part of the said marshal to execute the first writ, issue alias and pluries writs, as the circum[stances] may to [them] seem to require. In case the marshal of the district shall be unable, either by himself or by deputy, to execute such writ, or in case there shall be no marshal of the United States within the said district at the time of the issuing of said writ, the same may be executed and returned by any fit person, to be specially appointed by the said board of tax commissioners for the purpose, which appointment shall be in writing and indorsed in the said writ: *Provided*, That where the lands or tenements so sold shall, at the time of such sale, be occupied by the United States authorities for hospital or other purposes, the issuing of such writ shall be suspended during such occupancy, and the purchaser or purchasers of such lands or tenements shall be entitled to and receive such rent or compensation for the use of such lands or tenements as the Secretary of the Treasury, under regulations prescribed by him, shall order or direct.

Tax commissioners, after sale of lands, &c., and certificate, may issue writ to put purchaser in possession.

Return.

Alias and pluries writs.

If marshal is unable to execute writ, who may do so.

Issuing of writ to be suspended if lands are occupied by the United States.

Purchasers to receive rent.

SEC. 2. *And be it further enacted*, That after the time allowed for the redemption of any lands or tenements which have been or shall be sold by a board of tax commissioners shall have passed, and after the purchase-money shall have been fully paid, the President is authorized and required to cause a patent or patents to be issued to any such person as may be the bona fide purchaser, owner, assignee, or transferee of such lands or tenements under and by virtue of any certificates of sale, or under and by virtue of any assignment or transfer of such certificate: *Provided*, That in case of an assignment or transfer of a certificate of sale, the person applying for such patent shall give satisfactory proof to the commissioner of the general land-office of the preceding transfers or assignments.

Patents when to issue for the lands purchased.

Proviso.

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Majority of board of tax commissioners may act.

SEC. 3. *And be it further enacted*, That a majority of a board of tax commissioners shall have full authority to transact all business and to perform all duties required by law to be performed by such board, and no proceeding of any board of tax commissioners shall be void or invalid in consequence of the absence of any one of said commissioners.

Lien creditors, if loyal, &c., may be paid from proceeds of sale, if, &c.

SEC. 4. *And be it further enacted*, That any lien creditor (being a loyal citizen of the United States from the commencement of this rebellion, or alien subject of a friendly nation who shall not have taken part against the United States in this rebellion) of a person whose lands or tenements shall have been sold by a board of tax commissioners and not redeemed, shall, after the period of redemption has elapsed, be entitled to payment out of the balance of the proceeds of sale of such lands and tenements, after the same shall have been paid into the treasury of the United States, of the amount of his lien, if a sufficient sum shall be left for such purpose, after the payment of all claims of the United States, together with the costs and expenses of sale, and the payment of all prior liens, under such rules and regulations, and after exhibiting such proof of his right, as the Secretary of the Treasury shall prescribe.

Tax commissioners to file transcript of their proceedings, &c., with treasury department.

Copies may be used in evidence.

SEC. 5. *And be it further enacted*, That each board of tax commissioners shall file in the department of the treasury a transcript of its proceedings from time to time as the said proceedings shall occur, and duplicates of all orders, resolutions, documents and papers, drafts, plats, and maps of surveys, made or issued by them, and as often and under such regulations as the Secretary of the Treasury shall prescribe; and copies of any such orders, resolutions, documents, papers, or proceedings, duly certified to be full and correct copies, under the hand of the said Secretary or of the officer having custody of the said transcripts and duplicates, under the seal of the treasury, shall be evidence with the same effect as the originals.

Expenses of board, how paid.

Proviso.

SEC. 6. *And be it further enacted*, That the expenses caused by or incident to the proceedings of any board of tax commissioners shall be paid by the commissioners out of the proceeds of the sales which have been or shall be made by them of any lands or tenements: *Provided, however*, That the bills of such expenses shall be first submitted to and approved by the Secretary of the Treasury.

Principal and interest of purchase-money to be repaid, if land is redeemed.

SEC. 7. *And be it further enacted*, That in any case in which lands shall be redeemed after sale made by the board of commissioners, and after the money received by them on the sale of such lands has been paid into the treasury, by the owner complying with all the provisions of the law relating to redemption necessary to be complied with on his part, the said board shall certify to the Secretary of the Treasury the fact that such lands have been redeemed, the amount of the purchase-money paid by the purchaser, and when the said purchase-money was paid, together with such other circumstances as the Secretary, by general regulation or special instructions shall require, and the Secretary, on being satisfied that the lands have been duly redeemed, shall repay, by draft drawn on the treasury of the United States, the said purchaser the principal and interest of the said purchase-money; and the purchaser shall forthwith deliver possession to the owner so redeeming as aforesaid: *Provided, however*, That no owner shall be entitled to redeem unless, in addition to the oath prescribed by existing laws, he shall swear that he has not taken part with the insurgents in the present rebellion, or in any way given them aid or comfort, and shall satisfy the board of commissioners that the said oath is true: *Provided, also*, That a tenant, at suff[e]rance or at will, shall not be allowed to redeem, nor shall a tenant for years be allowed to redeem, unless he shall satisfy the board of commissioners, in addition to the other requirements of the law, that the owner of the reversionary estate has been loyal and not in any manner engaged in this rebellion, nor in giving aid or comfort to rebels.

Purchaser to put the owner in possession.

Owner not to be put in possession unless he makes oath, &c.

Proviso.

Tenants at will or by sufferance.

Preëmption rights.

SEC. 8. *And be it further enacted*, That when lands, tenements, parcels, or lots of land, which have been selected under direction of the President for government use, or which have been purchased at any sale made by a board of tax commissioners for the United States, have been entered upon by persons claiming preëmption rights therein, with the consent or by the authority of the board of tax commissioners, and in accordance with instructions heretofore issued by the President of the United States, such persons shall be taken and deemed to have acquired rights of preëmption in said lands; and all certificates that have been issued or that shall *shall* hereafter be issued by the said board of commissioners to such persons shall be valid and effectual, as though issued pursuant to the act of which this is amendatory.

Tax commissioners to give notice of sales of lands.

SEC. 9. *And be it further enacted*, That boards of tax commissioners shall give such notice, by advertisements, of sales of lands to be made by them, by authority of law, as the commissioner of internal revenue, under direction of the Secretary of the Treasury, shall order and direct.

1863, ch. 21, § 7. Vol. xii. p. 640.

Amendment of former act.

SEC. 10. *And be it further enacted*, That section *seven* of the act entitled "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,'" be amended by striking therefrom the following words, that is to say: "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."

Tax may be apportioned.

SEC. 11. *And be it further enacted*, That in case application is made to pay tax on a part of any tract or tracts, lot or lots of land embraced in one valuation, it shall be competent for the commissioners, whether the valuation shall have been made by them or by the state authorities, to apportion such valuation and tax in such manner as they may deem just and reasonable, and the tax so apportioned and fixed shall be a lien upon the different parts or parcels, the same as if each had been thus originally valued or assessed.

Lien.

Commissioners may administer oaths.

Penalty for false swearing.

SEC. 12. *And be it further enacted*, That each tax commissioner is hereby authorized and empowered to administer oaths or affirmations in all cases where the same may be required under this act, and any person who shall wilfully take a false oath or affirmation in any such case shall, upon conviction thereof, be liable to the punishment and penalties provided by the laws of the United States for the crime of perjury, and shall moreover forfeit the sum of five hundred dollars.

Fees for certificates of sale, writs, &c.

Commissions and salaries not to exceed, &c.

Excess, how applied.

SEC. 13. *And be it further enacted*, That purchasers at any sale, persons redeeming or in whose behalf writs of possession may be issued, shall pay to the board of tax commissioners for their use the sum of two dollars for each certificate of sale, certificate of redemption, or writ, delivered, provided that the fees thus received, together with the salary of the commissioners for any district, shall not exceed the sum of four thousand dollars to each of said commissioners, and that any excess that may be received over that amount shall be applied in payment of clerks or other persons employed by said commissioners in pursuance of this act, so far as may be necessary, and the balance, if any, paid as the proceeds of the sales of lands sold by them are required to be paid.

Clerks, surveyors, and assistants.

Clerks may collect moneys due for taxes.

SEC. 14. *And be it further enacted*, That any board of tax commissioners may employ the requisite number of clerks, surveyors, and assistants, who shall receive such compensation as the Secretary of the Treasury may prescribe; and that any clerk appointed by said board may be specially empowered by the said Secretary to receive and collect moneys due for direct taxes, and rents for lands leased, and to pay them over to the said board: *Provided, however*, That he first give security in such sum and with such conditions as the said Secretary may direct, with sureties to be approved by him; and each tax commissioner shall be held to have entered on the discharge of his duties when he shall have given approved

Tax commissioners enter

upon their offices when, &c.

security, taken the required oath, received his commission, and reported at the office of the Secretary of the Treasury for duty, unless the said Secretary shall in any particular case direct otherwise.

Lands held in severalty and sold for taxes may be redeemed by any owner, if, &c.

SEC. 15. *And be it further enacted*, That where lands or tenements have been, or shall hereafter be, sold under the provisions of the several acts of congress relating to the sale of lands for direct taxes in insurrectionary districts, in tracts which, at the time of sale, were held by two or more freehold owners, in severalty, any one of these owners, being otherwise entitled to redeem, shall be allowed to redeem *for* the piece or parcel of land held by him as a freehold owner, as aforesaid, on paying his proportionable part of the tax, penalty, costs, expenses, and interest — the said proportionable part to be ascertained by the said commissioners.

Option of purchaser in such cases.

And it shall be optional with the purchaser either to retain the residue of the tract purchased, after a redemption of a part, or to surrender his certificate of purchase to the commissioners, and receive back from them the amount of the purchase-money paid, with interest: and in case he shall elect to retain the piece or parcel unredeemed, he shall surrender his certificate for the whole tract purchased, and the said board shall issue a new certificate for the piece or *certificate for the piece or* parcel of land retained.

APPROVED, March 3, 1865.

March 3, 1865.

CHAP. LXXXVIII. — *An Act to amend an Act entitled "An Act to aid in the Construction of a Railroad and Telegraph Line from the Missouri River to the Pacific Ocean, and to secure to the Government the Use of the same for postal, military, and other Purposes," approved July first, eighteen hundred and sixty-two, and to amend an Act amendatory thereof, approved July second, eighteen hundred and sixty-four.*

1862, ch. 120. Vol. xii. p. 489. 1864, ch. 216. *Ante*, p. 356.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section ten of said act of July second, eighteen hundred and sixty-four, be so modified and amended as to allow the Central Pacific Railroad Company, and the Western Pacific Railroad Company, of California, the Union Pacific Railroad Company, the Union Pacific Railroad Company, eastern division, and all other companies provided for in the said act of the second of July, eighteen hundred and sixty-four, to issue their six per centum thirty years' bonds, interest payable in any lawful money of the United States, upon their separate roads. And the said companies are hereby authorized to issue, respectively, their bonds to the extent of one hundred miles in advance of a continuous completed line of construction.

Certain railroads may issue bonds on their separate roads.

Authority to issue.

Assignment by Central Pacific R. R. Co. to Western Pacific R. R. Co. ratified.

SEC. 2. *And be it further enacted*, That the assignment made by the Central Pacific Railroad Company of California to the Western Pacific Railroad Company of said state, of the right to construct all that portion of said railroad and telegraph from the city of San José to the city of Sacramento is hereby ratified and confirmed to the said Western Pacific Railroad Company, with all the privileges and benefits of the several acts of congress relating thereto, and subject to all the conditions thereof: *Provided*, That the time within which the said Western Pacific Railroad Company shall be required to construct the first twenty miles of their said road, shall be one year from the first day of July, eighteen hundred and sixty-five, and that the entire road shall be completed from San José to Sacramento, connecting at the latter point with the said Central Pacific Railroad, within four years thereafter.

First twenty miles of road, when to be completed.

APPROVED, March 3, 1865.

March 3, 1865.

CHAP. LXXXIX. — *An Act relating to the postal Laws.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That all domestic letters, except letters lawfully franked, and duly certified letters of soldiers and mariners in the service of the United States, which are deposited for mailing in any post-office of the United States, on which the postage is

Unpaid domestic letters, except, &c., to be sent to dead-letter office.