

of salt at fisheries and other places in his district.

In other respects the usual regulations to be observed.

Act of 1799, ch. 22, sec. 53, 56.

Inspectors or other officers of the customs entitled to accommodations from the vessels.

And to pecuniary compensations if more than fifteen days be spent therein.

the district of Edenton to permit any vessel having on board salt only, after due report and entry, and security given for the duties, to proceed under the inspection of an officer of the customs to any fishery, or other landing place within the district, (to be designated in the permit) and there discharge the same; subject, however, in all other respects, to the regulations, restrictions, penalties and provisions established by an act passed the second of March, in the year one thousand seven hundred and ninety-nine, intituled "An act to regulate the collection of duties on imports and tonnage."

SEC. 2. *And be it further enacted*, That every inspector or other officer of the customs, while performing duty on board any such vessel, elsewhere than in the port to which such officer may properly belong, shall be entitled to receive from the master, or commander thereof, such provisions and other accommodations (free from expense) as are usually supplied to passengers, or as the state and condition of the vessel will admit.

SEC. 3. *And be it further enacted*, That if by reason of the delivery of any cargo of salt, in manner aforesaid, more than fifteen working days (computing from the date of entry) shall, in the whole, be spent therein, the wages or compensation of such inspector, or other officer of the customs who may be employed on board any vessel, in respect to which such term may be so exceeded, shall, for every day of such excess, be paid by the master or owner; and until paid, it shall not be lawful for the collector to grant a clearance, or to permit such vessel to depart from the district.

APPROVED, March 16, 1802.

STATUTE I.

March 16, 1802.

[Obsolete.]

Collectors to provide lists of lands taxable.

Act of July 9, 1798, ch. 75.

Transcripts of which to be published, and how.

Payment within six months.

Lands to be sold on failure of payment.

CHAP. XII.—*An Act to amend an act, intituled "An act to lay and collect a direct tax within the United States."*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the collectors in each district shall prepare and transmit to their respective supervisors, correct lists of all lands within their respective collection districts, which by the act passed the fourteenth day of July, one thousand seven hundred and ninety-eight, intituled "An act to lay and collect a direct tax within the United States," they now are or hereafter shall be authorized to advertise for sale, specifying therein the persons in whose names the assessments were originally made, and the sums due thereon respectively; of which lists it shall be the duty of the supervisor, in all cases, to cause correct transcripts to be made out, and to cause to be inserted for five weeks successively, in one or more newspapers published within his district, one of which shall be the gazette in which are published by authority, the laws of the state within whose limits the said district may be comprised, if there be any such gazette, a notification, that such transcripts are lodged at his office, and are open to the free inspection of all parties concerned; and also notifying, that the tax due upon the said lands may be paid to the collector within whose division the aforesaid lands are contained, or to the supervisor of the district, at any time within the space of six months from the date of such notification, and the time when, and places where sales will be made of all lands upon which any part of the direct tax shall remain due after the expiration of the time aforesaid.

SEC. 2. *And be it further enacted*, That in case of failure on the part of the owner or owners of the aforesaid lands to pay within the aforesaid time, the full amount of tax due thereon, the collectors under the direction, and with the approbation of their respective supervisors, shall immediately proceed to sell, at public sale, at the times and places mentioned in the advertisement of the supervisor, so much of the lands afore-

said as may be sufficient to satisfy the same, together with all the costs and charges of preparing lists, advertising and notifying as aforesaid, and of sale.

SEC. 3. *And be it further enacted*, That the aforesaid tax, including all costs and charges as aforesaid, shall be and remain a lien upon all lands and other real estate on which the same has been assessed, until the tax due upon the same, including all costs and charges, shall have been collected, or until a sale shall have been effected, according to the provision of this act, or of the act to which this is a supplement.

Tax and costs
a lien on land
till discharged.

SEC. 4. *And be it further enacted*, That in all cases wherein any tract of land may have been assessed in one assessment, which at the time when such assessment was made, was actually divided into two, or more distinct parcels, each parcel having one or more distinct proprietor or proprietors, it shall be the duty of the collector, to receive in manner aforesaid, from any proprietor or proprietors thus situated, his or their proportion of the tax due upon such tract; and thereupon, the land of the proprietor or proprietors upon which the tax shall have been thus paid, shall be for ever discharged from any part of the tax due under the original assessment.

Tracts parcel-
led may pay in
proportion.

SEC. 5. *And be it further enacted*, That in any case in which it may have happened that lands actually belonging to one person, may have been, or hereafter shall be assessed in the name of another, and no sale of the same shall yet have been made, the same proceedings shall be had for the sale of the aforesaid lands, in order to raise the tax assessed in relation to the same, as is provided by the eleventh section of the act to which this is a supplement, in the case of lands assessed, the owner whereof is unknown; and such sale shall transfer and pass to the purchaser, a good and effectual title.

Provision for
sale of lands
of persons not
named correct-
ly.

1798, ch. 75.

SEC. 6. *And be it further enacted*, That the right of redemption reserved to the owners of lands and tenements sold under this act, or the act to which this is a supplement, shall, in no wise, be affected or impaired: *Provided always*, that the owners of lands which shall thus be sold after the passing of this act, in order to avail themselves of that right, shall make payment or tender of payment within two years from the time of sale, for the use of the purchaser, his heirs or assigns, of the amount of the said tax, costs and charges, with interest for the same, at the rate of twenty-five per cent. per annum.

Right of re-
demption secur-
ed under regu-
lations.

SEC. 7. *And be it further enacted*, That the Secretary of the Treasury shall be and hereby is authorized and empowered, under the direction of the President of the United States, to augment the compensation fixed by law, for the commissioner or for the principal and assistant assessors or either of them, in any division where it shall be found necessary for carrying into effect the act intituled "An act to provide for the valuation of lands and dwelling-houses, and the enumeration of slaves within the United States," so however, as that the commissioner shall in no case receive more than five dollars per day, nor the principal or assistant assessor in any case receive more than three dollars per day, which additional compensation shall be subject to the same rules of settlement as are established by the act last aforesaid.

Secretary of
the Treasury au-
thorized to aug-
ment compen-
sation of offi-
cers.

1798, ch. 70.

APPROVED, March 16, 1802.

STATUTE I.

CHAP. XIII.—*An Act to regulate trade and intercourse with the Indian tribes, and to preserve peace on the frontiers.*(a)

March 30, 1802.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following boundary

Act of April 29,
1816, ch. 165.
Act of March,
1817, ch. 43.

(a) Regulations of intercourse and trade with the Indians. The 105th section of the act of March 2, 1799, chap. 22, provides that no duties shall be levied on peltries and goods of Indians, brought into the United States.