

Jurisdiction
of state courts.

Collectors to
furnish a copy
of this act to
certain persons.

Taxes pledged.

The duties
laid by this act
to be consider-
ed as additional
to those already
laid.

sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person, who, if a collector, shall first discover, if other than a collector, shall first inform, of the cause, matter or thing, whereby any such fine, penalty or forfeiture, shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court, within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

SEC. 22. *And be it further enacted*, That the collector shall furnish one copy of this act to each person liable to pay a duty under the same, within the collection district, that may apply therefor, and shall advertise in a newspaper, or post up notices at the courthouses therein, of his instruction to furnish the same.

SEC. 23. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts, respectively: and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish, the public debt contracted and to be contracted, the rates and duties laid and imposed by this act shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished. And for the effectual application of the revenue to be raised by and from the said duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged. *Provided always*, That whenever Congress shall deem it expedient to alter, reduce or change, the said duties, or either of them, it shall be lawful so to do, upon providing and substituting by law at the same time, and for the same purposes, other duties, which shall be equally productive with the duties, so altered, reduced or changed.

SEC. 24. *And be it further enacted*, That so long as the duties, herein imposed on each of the foregoing descriptions of goods, wares, and merchandise, shall continue to be laid, the duties at present payable on the like description of goods, wares and merchandise, imported into the United States, shall not be discontinued or diminished, and the faith of the United States is hereby pledged for the continuance of the same until this act shall be repealed.

APPROVED, January 18, 1815.

STATUTE III.

Jan. 18, 1815.

[Repealed.]

Duty imposed.

Specific arti-
cles taxed.

CHAP. XXIII.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That there shall be and hereby is imposed an annual duty on all household furniture kept for use, the value of which, in any one family, with the exception of beds, bedding, kitchen furniture, family pictures, and articles made in the family from domestic materials, shall exceed two hundred dollars in money, according to the following scale:

If not exceeding four hundred dollars, one dollar.

If above four hundred and not exceeding six hundred dollars, one dollar and fifty cents.

If above six hundred and not exceeding one thousand dollars, three dollars.

If above one thousand and not exceeding fifteen hundred dollars, six dollars.

If above fifteen hundred and not exceeding two thousand dollars, ten dollars.

If above two thousand and not exceeding three thousand dollars, seventeen dollars.

If above three thousand and not exceeding four thousand dollars, twenty-eight dollars.

If above four thousand and not exceeding six thousand dollars, forty-five dollars.

If above six thousand and not exceeding nine thousand dollars, seventy-five dollars.

If above nine thousand dollars, one hundred dollars: which duty shall be paid by the owner of the said household furniture.

That there shall be, and hereby is, likewise imposed an annual duty of two dollars on every gold watch kept for use, and of one dollar on every silver watch kept for use, which duty shall be paid by the owner thereof.

SEC. 2. *And be it further enacted*, That whenever lists of property shall hereafter be taken in any collection district, under a general assessment therein by the assistant assessors, as required by the "Act for the assessment and collection of direct taxes, and internal duties," passed July the twenty-second, one thousand eight hundred and thirteen, or by any other act, passed or to be passed, lists of the value of the household furniture, as classed by the first section of this act, with the number and description of watches, within such collection district, belonging to each person therein taxable as aforesaid, with the name of the owner or agent, shall be made out in writing by such person or his agent, and delivered to the assistant assessor, at the time of his application therefor, which shall be the same time as that prescribed in the act then in force, for the delivery of the lists therein required to be delivered; and the said assistant assessor is hereby empowered and directed to apply therefor at the dwelling of said person, or his agent, at the said time.

SEC. 3. *And be it further enacted*, That, if any person or agent, as aforesaid, shall not be prepared to exhibit a written list when required, and shall consent to disclose the value of any and all the said household furniture, and the number of watches, as aforesaid, in such case it shall be the duty of the assistant assessor to make such list, which being distinctly read and assented to, shall be received as the list aforesaid of such person, and be certified as such by the said assistant assessor.

SEC. 4. *And be it further enacted*, That if any such person or agent shall deliver or disclose to any assessor any false or fraudulent list, with intent to defeat or evade the purposes of this act, such person or agent shall forfeit and pay the sum of one hundred dollars, to be recovered in any court having competent jurisdiction.

SEC. 5. *And be it further enacted*, That in case any person, whether owner or agent as aforesaid, shall be absent from his place of residence at the time an assistant assessor shall apply to receive the list of such person, it shall be the duty of such assessor, to leave at the house or place of residence of such person, a written note or memorandum, requiring him to present to such assessor the list aforesaid, within ten days from the date of such note or memorandum; and if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list as aforesaid, within such time, it shall be the duty of the said assessor, to make, according to the best information which he can obtain, such lists, which lists, so made and subscribed by such assessor, shall be received as the lists aforesaid of such person; and the person so failing or neglecting, unless in case of sickness or absence from home, shall, moreover, forfeit and pay the sum of fifty dollars.

Specific articles taxed.

Lists of the value of household property, as classed by the first section of this act, to be added to lists taken under a former one.

Act of July 22, 1813, ch. 16.

Lists to be taken by assistant assessors in certain cases.

Penalties for giving in fraudulent lists.

Persons absent from home when the officers call, to furnish lists of their property, under penalties.

Lists, when perfected, to be delivered by the assistant to the principal assessors.

Act of July 22, 1813, ch. 16. Proviso.

General lists to be made out by principal assessors.

Collectors to be furnished by principal assessors with lists.

Collectors to give public notice of taxes.

Act of July 22, 1813, ch. 16.

SEC. 6. *And be it further enacted*, That the several assistant assessors in each of the said collection districts shall deliver the lists aforesaid to the principal assessor, within the time prescribed by the thirteenth section of the "Act for the assessment and collection of direct taxes and internal duties," passed twenty-second of July, eighteen hundred and thirteen, for the delivery of the lists therein designated: *Provided*, That if the said time be altered by any act subsequently passed, such delivery shall be within the time last prescribed therefor.

SEC. 7. *And be it further enacted*, That the respective principal assessors shall make out, according to the lists received from the assistant assessors, a general list or lists of all persons taxable as aforesaid, specifying the name of the owner or agent, the valuation of the household furniture, with the number and description of the watches as aforesaid, and the duty payable on each; which list or lists shall be made out in alphabetical order, for each county or smaller division of a collection district, as may be directed by the Secretary of the Treasury.

SEC. 8. *And be it further enacted*, That each of the collectors of the direct taxes and internal duties, for the collection districts aforesaid, shall, within sixty days from the day on which the principal assessor shall have received the said lists from the assistant assessors, be furnished by the principal assessor with one or more of the lists prepared in conformity with the preceding section, by the principal assessor, signed and certified by him. And each collector, on receiving a list as aforesaid, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list and receipt shall remain with the principal assessor, and be open to the inspection of any person who may apply to inspect the same: and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of each of the aforesaid duties, to be collected in each county or state district contained in the collection district; one of which aggregate statements and receipts shall be transmitted to the commissioner of the revenue, and the other to the comptroller of the treasury.

SEC. 9. *And be it further enacted*, That each of the said collectors, or his deputies, shall, within ten days after receiving his list agreeably to the "Act for the assessment and collection of direct taxes and internal duties," passed twenty-second [of] July, eighteen hundred and thirteen, or agreeably to any act subsequently passed or to be passed, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four public places in his collection district, that the said duties have become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within twenty days after such notification: and with respect to persons who shall not attend, according to such notification, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such district, and there demand the duties payable by such persons, which application shall be made within sixty days after the receipt of the said lists by the collector; and if the said duties shall not be then paid, or within twenty days thereafter, it shall be the duty of such collector and his deputies to proceed to collect the said duties, by distress and sale of the goods, chattels, or effects, of the persons delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or of his agent, or at the courthouse of the same county,

if not more than ten miles distant, which notice shall specify the articles distrained, and the time or place proposed for the sale thereof; which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for the payment of the duties aforesaid, the goods, chattels, or effects so distrained, shall and may be restored to the owner or possessor, if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, or effects, so distrained, as may be allowed in like cases by the laws or practice of the state or territory wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sales, the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects, shall have been distrained, or to his agent: *Provided*, That it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or apparel necessary for a family.

SEC. 10. *And be it further enacted*, That it shall be the duty of every owner, or his agent, of household furniture, or watches as aforesaid, within a collection district of any state in which said collection district lists of property shall not, under a general assessment therein, have been directed by law to be taken previously to the month of February in any year, by the assistant assessors, conformably to the act, entitled "An act for the assessment and collection of direct taxes and internal duties," passed the twenty-second of July, one thousand eight hundred and thirteen; or to any act subsequently passed, to transmit during the said month of February in said year, to the principal assessor for the said collection district, a list in writing, stating the value of the household furniture, with the number and description of watches, owned or possessed by such person; on failure to do which, every such person, whether owner or agent, shall forfeit and pay the sum of one hundred dollars. And it shall be the duty of the principal assessor to cause a written or printed notice to be left, previous to the said month, in the year one thousand eight hundred and fifteen, at every inhabited house within the collection district, requiring every person to make out and render the lists annually as aforesaid. And it shall be the duty of the principal assessor, every year, within sixty days after the expiration of said month, to make out, and deliver to the collector, lists in the manner prescribed by the seventh and eighth sections of this act, and of the collector, thereupon to proceed in all respects as is required by the eighth and ninth sections of this act, in cases where lists as aforesaid shall have been taken by the assistant assessors, excepting so far as regards the times of paying the said duties, and of notifying and applying for the same, all of which shall be the same as those fixed in relation to the then existing direct tax becoming due.

SEC. 11. *And be it further enacted*, That the provisions of the preceding section of this act, shall, under the penalty thereby provided, be observed in, and shall apply to the several collection districts within the territories, or districts, wherein no direct tax is laid, excepting that the collectors therein shall perform all the duties required thereby to be performed by the principal assessors: *Provided*, That instead of the receipt of the collector, to the lists received from the principal assessor, the collector shall affix thereto a certificate, that the same is correct, and shall lodge with the marshal for the district, the copy of the general list, which

Proviso.

Proviso.

Owners of property, &c. to furnish lists, &c.

Act of July 22, 1813, ch. 16.

Provisions of the preceding section to apply to territories.

Proviso.

would otherwise have remained with the principal assessor, which list shall remain with the marshal, and be open to the inspection of any person who may apply to inspect the same: *And provided*, That the times for paying the said duties in such collection district, and of notifying and applying for the same, shall be the same relatively to the date of such certificate, as in the other collection districts they are required to be relatively to the date of the collector's receipt.

Lists of household furniture to be furnished by owners for their houses, separately.

What furniture is embraced by this law.

Furniture belonging to charitable literary institutions, &c. exempt.

Where there is a doubt who is the owner, the possessors to pay.

Errors how to be corrected.

Collectors to give receipts—of what tenor.

Forms to be prescribed by Treasury Department. Obstructing officers.

Penalties on officers for neglect of duty.

Fees of office to the assessors, &c.

SEC. 12. *And be it further enacted*, That in case any person shall be the owner of household furniture, a part of which shall be in one house and a part in another, the valuation of each part thereof shall be distinctly made.

SEC. 13. *And be it further enacted*, That within the meaning of this act, household furniture shall be considered as including pictures, plate, clocks and time-pieces, (except watches) and as excluding books, maps, and philosophical apparatus.

SEC. 14. *And be it further enacted*, That the objects taxed as aforesaid which shall belong to any charitable, religious or literary institution, or which shall belong to the United States, or any state or territory, or shall be permanently or specially exempted from taxation, at the time of the passing of this act, by the laws of the state or territory wherein the same may be situate, shall be exempted from the aforesaid valuation and specification and from the duties aforesaid.

SEC. 15. *And be it further enacted*, That in cases in which it may be doubtful who is chargeable with the duties aforesaid, they shall be paid by the person in whose possession the articles taxed shall have been at the time of ascertaining the said duties, except where such person or his agent cannot, at the time of collecting the same, be found within the collection district in which they were ascertained, in which case they shall be paid by the person then in possession of such articles.

SEC. 16. *And be it further enacted*, That in case any errors shall be committed in collecting, making out, or rendering the lists aforesaid by the assistant or principal assessors, or the collectors, the same may and shall be corrected in such way and within such time as shall be prescribed by the Secretary of the Treasury.

SEC. 17. *And be it further enacted*, That every collector shall give receipts for all sums by him collected under this act, which shall specify the value of the household furniture, with the number and description of watches, for which a duty shall have been paid.

SEC. 18. *And be it further enacted*, That the forms of lists and notifications required by this act, shall be prescribed by the Treasury Department.

SEC. 19. *And be it further enacted*, That if any person shall forcibly obstruct or hinder any officer in the execution of this act, or of any of the powers or authorities hereby vested in him, the person so offending shall forfeit and pay the sum of two hundred dollars.

SEC. 20. *And be it further enacted*, That any assistant assessor who shall wilfully neglect or fail to perform any of the duties herein required to be performed, shall, for every such neglect or failure, forfeit and pay a sum not exceeding one hundred dollars: and any principal assessor or collector who shall wilfully fail or neglect to perform any of the duties herein required to be performed by him, shall for every such neglect or failure, forfeit and pay a sum not exceeding five hundred dollars.

SEC. 21. *And be it further enacted*, That for performing the duties herein required, there shall be annually allowed and paid to each principal assessor at the rate of two dollars and fifty cents for every thousand persons in his collection district, according to the previous census; to each collector in districts in which the direct tax is not laid, there shall be annually allowed and paid at the same rate; and to each assistant assessor, where the lists aforesaid shall be taken, there shall be allowed and paid for taking the same, at the rate of five dollars for every hundred

lists delivered to the principal assessor, each of which lists shall contain the several objects herein taxed; besides which there shall be allowed and paid to each principal assessor or collector, for collection districts in which lists as aforesaid, under a general assessment therein, shall not be made by the assistant assessors, five dollars for every thousand persons in his collection district, according to the previous census, for delivering the notices required to be left in the year one thousand eight hundred and fifteen, at each inhabited house: *Provided*, That no additional allowance shall be made to the said officers for any contingent expenses, other than for advertising, printing, and paper, that may be incurred by them in the discharge of the duties hereby required to be performed, for the payment of which allowances, as well as those hereinafter authorized, seventy thousand dollars, to be paid out of any moneys in the treasury not otherwise appropriated, are hereby annually appropriated.

SEC. 22. *And be it further enacted*, That in cases where persons cannot be found to serve as principal or assistant assessors for the foregoing compensation, the President of the United States is hereby empowered to make an additional allowance: *Provided*, That the whole sum so allowed shall not, in any one year, exceed ten thousand dollars.

SEC. 23. *And be it further enacted*, That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors, passed the second of August, one thousand eight hundred and thirteen, shall and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein; which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon collectors, are hereby imposed upon the collectors of the duties laid by this act.

SEC. 24. *And be it further enacted*, That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized, to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector, shall first discover, if other than a collector, shall first inform, of the cause, matter, or thing, whereby any such fine, penalty, or forfeiture, shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district having jurisdiction in like cases.

SEC. 25. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively; and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted, the duties laid and imposed by this act shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished. And for the effectual application of the revenue

Proviso.

Appropriation for expenses.

Additional compensation.

Provisions of former acts to apply to the duties to be performed under this act.

Act of Aug. 2, 1813, ch. 56.

Made the duty of the collectors to collect duties, and to prosecute for sums forfeited, &c.

Distribution of fines, &c.

Proceeds of the duties pledged for the payment of the principal and interest, &c. of the public debt.

to be raised by and from the said duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said duties, or either of them, it shall be lawful so to do, upon providing and substituting, by law, at the same time and for the same purposes, other duties which shall be equally productive with the duties so altered, reduced, or changed.

APPROVED, January 18, 1815.

STATUTE III.

Jan. 23, 1815.

CHAP. XXIV.—*An Act supplementary to the act, entitled "An act providing for the indemnification of certain claimants of public lands in the Mississippi territory."*

Act of March 31, 1814, ch. 39.
President authorized to appoint three commissioners, to act as a board in the place of the one formerly constituted.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the United States be, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint three fit and disinterested persons, to be and act as commissioners, by virtue of an act, entitled "An act providing for the indemnification of certain claimants of public lands in the Mississippi territory," in the place of the Secretary of State, the Secretary of the Treasury, and the attorney general of the United States, for the time being; and the said persons are hereby constituted and appointed a board of commissioners, any two of whom may act as a quorum, as in and by the act aforesaid is provided. Which board is hereby declared to be intended to effect the same purposes and services as the said original board; and is, in every respect, substituted for the same; and is hereby authorized to execute all the powers granted to, and directed to perform all the duties enjoined upon, the said original board of commissioners, according to the intent and provisions of the act aforesaid.

Act of March 3, 1815, ch. 96.

Board to meet at some place in the District of Columbia, and to proceed forthwith to business.

Reports to be made by it to the President.

SEC. 2. *And be it further enacted*, That the commissioners to be appointed in pursuance of this act, shall meet at some suitable place within the District of Columbia, on the fourth Monday of January current, or as soon thereafter as may be, to enter on the duties assigned them. And that they shall proceed therein, as expeditiously as may be, and from time to time shall certify and report to the President of the United States, as to the sufficiency of the releases that shall have been made, and the claims they shall have finally adjudged and allowed, agreeably to the third section of the act to which this act is supplementary.

Commissioners to take an oath of office.

SEC. 3. *And be it further enacted*, That each of the said commissioners, before they proceed to execute their duties as such, shall take the following oath or affirmation, to wit: "I, A B, do solemnly swear (or affirm) that I am not interested in the event of any decision that may be made by this board of commissioners, and that I will faithfully and impartially discharge and perform all the duties incumbent on me as a member thereof: and will adjudge and determine all the matters, claims, and controversies, subject to the adjudication and determination of this board, according to the best of my abilities, agreeably to the laws of the United States, and the principles of justice and equity."

Board may appoint a secretary.

His duty,

SEC. 4. *And be it further enacted*, That the said board of commissioners shall have power and authority to appoint a secretary, whose duty it shall be to receive, file, and preserve, the papers, documents, and claims, that may be presented to, and received by said board of commissioners, and to enter and record all the orders, proceedings, judgments, and determinations, of said board of commissioners. And one of said commissioners shall administer an oath to such secretary for the faithful discharge of his duty. And there shall be allowed and paid out of the treasury of the United States, to each of the said commissioners, as well as to the secretary by them to be appointed, as a compensation for their

and pay—as well as the pay of the commissioners.