every such person shall be deemed and adjudged guilty of felony; and being thereof convicted by due course of law, shall be sentenced to be imprisoned and kept to hard labour, for a period not less than three years, nor more than ten years, and be fined in a sum not exceeding five thousand dollars.

Approved, February 24, 1815.

Statute III.

Feb. 27, 1815.

Chap. LX.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the district of Columbia.*

Direct tax laid upon the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That a direct tax of nineteen thousand nine hundred and ninety-eight dollars and forty cents be, and is hereby annually laid upon the District of Columbia, which shall be assessed and laid upon the same descriptions of property, in the same manner, and be collected and accounted for likewise, in the same manner as is provided by the "Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same," and the several acts referred to therein, or which may be passed amendatory thereof, for which purpose there shall be appointed a principal assessor for the District of Columbia, who, with such deputies as he may appoint, shall have the like qualifications and powers, receive the like compensation, discharge the like duties, and be subject to the like penalties, with the other principal or assistant assessors: *Provided,* That the said principal assessor shall, in addition to the powers of the other principal assessors, exercise the same powers, and discharge the same duties devolved on the board of principal assessors, established by the said act; and the tax lists, made out by him, conformably thereto, shall be delivered to the collector within one hundred and twenty days from the first day of April, in the year one thousand eight hundred and fifteen, on which day the said principal assessor shall direct and cause the several assistant assessors in his district, to inquire after and concerning all lands, lots of ground, with their improvements, dwelling-houses, and slaves, liable to taxation: *And provided,* That the collector for the said district, shall, himself, retain the lists of property lying within the said district, not owned, occupied, or superintended, by some person residing therein: and shall proceed to discharge the like duties that are performed in the respective states, by the collectors designated by the Secretary of the Treasury for receiving said lists.

Act of Jan. 9, 1815, ch. 21.

Principal assessor, &c., to be appointed.

Proviso.

Proviso.

Duties of the assessors.

Act of Jan. 18, 1815, ch. 23.

Sec. 2. *And be it further enacted,* That the principal assessor and assistant assessors for the District of Columbia, shall discharge the like duties required by the "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," to be performed in the respective states by the assessors, any thing in the tenth section of the said act to the contrary notwithstanding; which said duties, and all other acts therein required to be done, as well by the said officers, as by individuals, subject to the said act, shall be performed within the District of Columbia, under the penalties, for neglect or omission, thereby prescribed, and in point of time, relatively to the said first day of April, in the year one thousand eight hundred and fifteen, and in every year thereafter, relatively to such day as may be fixed by law for the performance of the like duties and acts in the several states.

Approved, February 27, 1815.

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