Statute I.
April 26, 1816.

Chap. LXXXI.—*An Act establishing a port of delivery at the town of the Bayou St. John.*

Bayou St. John a port of entry.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the town of the Bayou St. John, in the state of Louisiana, shall be a port of delivery; that a surveyor shall be appointed to reside at said port; that all ships and vessels bound to said port shall, after proceeding thereto, and making report and entry at the port of New Orleans, within the time limited by law, be permitted to unlade their cargoes at the said town of the Bayou St. John, or at the basin of the canal of Carondelet, adjoining the city of New Orleans, under the rules and regulations prescribed by law.

Act of Feb. 24, 1804, ch. 13.

Sec. 2. *And be it further enacted*, That so much of the sixth section of the act of Congress, passed on the twenty-fourth day of February, one thousand eight hundred and four, entitled "An act for laying and collecting duties on imports and tonnage, within the territories ceded to the United States by the treaty of the thirtieth of April, one thousand eight hundred and three, between the United States and the French republic, and for other purposes," as is contrary to this act, is hereby repealed.

Approved, April 26, 1816.

Statute I.
April 26, 1816.
[Obsolete.]

Chap. LXXXII.—*An Act supplementary to 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.*

Valuations and assessments formerly made to remain unchanged, with same qualification.
Act of March 5, 1816, ch. 24.
Act of March 3, 1817, ch. 103.
Act of Jan. 9, 1815, ch. 21.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in regard to the direct tax imposed by the act of Congress, passed the fifth of March, one thousand eight hundred and sixteen, and to any other direct tax, that may be hereafter imposed, the enumerations, valuations, and assessments first made, or to be made, in virtue of 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," passed the ninth of January, one thousand eight hundred and fifteen, shall remain unchanged, except insomuch as the respective amounts of tax may be affected by the augmentation or diminution of the aggregate tax laid, or to be laid, and the property so enumerated, valued and assessed, shall continue liable, with such qualification, to the taxes so assessed, subject only to the changes hereinafter provided for, and to those that may arise from the correction of errors, as authorized by the last recited act.

Times to which the changes that are made have reference.

Sec. 2. *And be it further enacted*, That the changes to be made in the said enumerations, valuations and assessments and in the subsequent revisions thereof, shall be relative to the first day of June in the present year, and in every subsequent year in which a direct tax may be imposed, shall be effected by the principal assessors, without the employment of assistant assessors, and shall extend to the supplying omissions of assessable property, to the transfers of real estate and slaves, to the changes of residents and non-residents, to the burning or destruction of houses or other fixed improvements of real estate, to the exemption of property that may have ceased to be assessable, and to the assessment of property that may have ceased to be exempted from assessment, to such other cases as the Secretary of the Treasury may find it necessary in the furtherance of justice specially to authorize, and to the birth or death of slaves, or their running away, or otherwise becoming useless: *Provided*, That changes in the last case shall be solely where the tax standing

Proviso.

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