1861, ch. 39.
Ante, p. 286.
Post, p. 542.

Penalty.

intoxicating drink; and every person offending against the provisions of this act shall be deemed guilty of a misdemeanor, and upon conviction thereof, before a magistrate or court having criminal jurisdiction, shall be punished by a fine of twenty-five dollars or imprisonment for thirty days.

Approved, August 5, 1861.

August 5, 1861.

1862, ch. 163.
Post, p. 543.

Chap. XLV.—*An Act to provide increased Revenue from Imports, to pay Interest on the Public Debt, and for other Purposes.*

Specific duties on certain imports.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the date of the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say: First,

Sugar.

On raw sugar, commonly called muscovado or brown sugar, and on sugars not advanced above number twelve, Dutch standard, by claying, boiling, clarifying, or other process, and on sirup of sugar or of sugar-cane and concentrated molasses, or concentrated melado, two cents per pound; and on white and clayed sugar, when advanced beyond the raw state, above number twelve, Dutch standard, by clarifying or other process, and not yet refined, two and a half cents per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, four cents per pound; on sugars after being refined, when they are tinctured, colored, or in any way adulterated, and on sugar-candy, six cents per pound; on molasses, five cents per gallon:

Sirups of sugar, &c., entered as molasses, to be forfeited.

Provided, That all sirups of sugar or of sugar-cane, concentrated molasses or melado, entered under the name of molasses, or any other name than sirup of sugar or of sugar-cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States. On all

Teas.

teas, fifteen cents per pound; on almonds, four cents per pound: shelled

Almonds, &c.

almonds, six cents per pound; on brimstone, crude, three dollars per ton; on brimstone, in rolls, six dollars per ton; on coffee, of all kinds, four cents per pound; on cocoa, three cents per pound; on cocoa leaves and cocoa shells, two cents per pound; on cocoa, prepared or manufactured, eight cents per pound; on chicory root, one cent per pound; and on chicory ground, two cents per pound; on chocolate, six cents per pound; on cassia, ten cents per pound; cassia buds, fifteen cents per pound; on cinnamon, twenty cents per pound; on cloves, eight cents per pound; on cayenne pepper, six cents per pound; on cayenne pepper, ground, eight cents per pound; on currants, five cents per pound; on argol, three cents per pound; on cream tartar, six cents per pound; on tartaric acid, tartar emetic, and rochelle salts, ten cents per pound; on dates, two cents per pound; on figs, five cents per pound; on ginger root, three cents per pound; on ginger, ground, five cents per pound; on liquorice paste and juice, five cents per pound; liquorice root, one cent per pound; on mace and nutmegs, twenty-five cents per pound; on nuts of all kinds, not otherwise provided for, two cents per pound; on pepper, six cents per pound; on pimento, six cents per pound; on plums, five cents per pound; on prunes, five cents per pound; on raisins, five cents per pound; on unmanufactured Russia hemp, forty dollars per ton; on Manilla and other hemps of India, twenty-five dollars per ton; on lead, in pigs or bars, one dollar and fifty cents per one hundred pounds; in sheets, two dollars and twenty-five cents per one hundred pounds; on white lead, dry or ground in oil, and red lead, two dollars and twenty-five cents per one hundred pounds; on salt, in sacks, eighteen cents per one hundred pounds, and in bulk, twelve cents per one hundred pounds; on soda ash, one-half cent per pound; on bicarbonate of soda, one cent per pound; on sal soda, one-half cent per pound; on caustic soda, one cent per pound; on chloride of

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lime, thirty cents per one hundred pounds; on saltpetre, crude, one cent per pound: refined, or partially refined, two cents per pound; spirits of turpentine, ten cents per gallon; on oil of cloves, seventy cents per pound; on brandy, one dollar and twenty-five cents per gallon; on spirits distilled from grain, or other materials, fifty cents per gallon; on gum copal, and other gums or resinous substances used for the same or similar purposes as gum copal, ten cents per pound.

Ad valorem duties on certain imports.

SEC. 2. *And be it further enacted*, That, from and after the day and year aforesaid, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say: On arrow-root, twenty per centum ad valorem; on ginger, preserved or pickled, thirty per centum ad valorem; on limes, lemons, oranges, bananas, and plantains, twenty per centum ad valorem; on Peruvian bark, fifteen per centum ad valorem; on quinine, thirty per centum ad valorem; on rags, of whatever material, ten per centum ad valorem; on gunpowder, thirty per centum ad valorem; on feathers and downs, thirty per centum ad valorem; on hides, ten per centum ad valorem; on sole and bend leather, thirty per centum ad valorem; on I[n]dia rubber, raw or unmanufactured, ten per centum ad valorem; on I[n]dia-rubber shoes and boots, thirty per centum ad valorem; on ivory, unmanufactured, and on vegetable ivory, ten per centum ad valorem; on wines of all kinds, fifty per centum ad valorem; on silk in the gum, not more advanced in the manufacture than single tram and thrown or organzine, twenty-five per centum ad valorem; on all silks valued at not over one dollar per square yard, thirty per centum ad valorem; on all silks valued over one dollar per square yard, forty per centum ad valorem; on all silk velvets or velvets of which silk is the component material of chief value, valued at three dollars per square yard, or under, thirty per centum ad valorem; valued at over three dollars per square yard, forty per centum ad valorem; on floss silks, thirty per centum ad valorem; on silk ribbons, galloons, braids, fringes, laces, tassels, buttons, button-cloths, trimmings, and on silk twist, twist composed of mohair and silk, sewing silk in gum or purified, and all other manufactures of silk, or of which silk shall be the component material of chief value, not otherwise provided for, forty per centum ad valorum.

Certain articles imported in foreign vessels to pay certain additional duty.

SEC. 3. *And be it further enacted*, That all articles, goods, wares, and merchandise, imported from beyond the Cape of Good Hope in foreign vessels, not entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges, and all other articles, goods, wares, and merchandise not imported direct from the place of their growth or production, or in foreign vessels, entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges, shall be subject to pay, in addition to the duties imposed by this act, ten per centum ad valorem: *Provided*, That this rule shall not apply to goods, wares, and merchandise imported from beyond the Cape of Good Hope in American vessels.

Proviso.

Drawback on certain articles. Rules.

SEC. 4. *And be it further enacted*, That, from and after the passage of this act, there shall be allowed, on all articles wholly manufactured of materials imported, on which duties have been paid when exported, a drawback, equal in amount to the duty paid on such materials and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks, so allowed, shall be retained for the use of the United States by the collectors paying such drawbacks, respectively.

10 per cent. to be retained.

Certain goods on shipboard and all goods in warehouses, &c., to pay former rate of duties.

SEC. 5. *And be it further enacted*, That all goods, wares, and merchandise, actually on shipboard and bound to the United States, and all goods, wares, and merchandise, on deposit in warehouses or public stores at the date of the passage of this act, shall be subject to pay such duties as provided by law before and at the time of the passage of this act: *Provided*,

That all goods deposited in public store or bonded warehouse after this act takes effect and goes into operation, if designed for consumption in the United States, must be withdrawn therefrom, or the duties thereon paid in three months after the same are deposited, and goods designed for exportation and consumption in foreign countries may be withdrawn by the owner at any time before the expiration of three years after the same are deposited, such goods, if not withdrawn in three years, to be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury: *Provided*, That merchandise upon which the owner may have neglected to pay duties within three months from the time of its deposit may be withdrawn and entered for consumption at any time within two years of the time of its deposit upon the payment of the legal duties, with an addition of twenty-five per centum thereto: *Provided, also*, That merchandise upon which duties have been paid, if exported to a foreign country, within three years, shall be entitled to return duties, proper evidence of such merchandise having been landed abroad to be furnished to the collector by the importer, one per centum of said duties to be retained by the government.

Duties on bonded goods to be paid in three months, if, &c.

Proviso.

Further proviso.

[Repealed, 1862, ch. 163, § 21. *Post*, p. 560.

Sec. 6. *And be it further enacted*, That the act entitled "An Act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March two, eighteen hundred and sixty-one, be, and the same is hereby amended, as follows—that is to say, First, in section six, article first, after the words "in cordials and," strike out "liquors," and insert "liqueurs;" Second, in the same section, after the word "represent," insert "*Provided, also*, That no lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and all other spirituous beverages, than that now fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof;" Third, in section seven, clause fifth, the words "on screws, washed or plated, and all other screws, of iron or any other metal," shall be stricken out, and the words "on screws, of any other metal than iron," shall be inserted; Fourth, section twelve, article first, after the words "eighteen cents," where they first occur, insert "or less;" Fifth, section thirteen, article second, after the word "manufacturer," insert "except hosiery;" Sixth, in the same section, article third, strike out "wool," wherever it occurs, and insert in each place "worsted;" Seventh, in section fourteen, article first, after the words "ten per centum," insert "ad valorem;" Eighth, in section fifteen, before the word "yarns" insert "hemp;" in the same section, after the word "sheetings," insert "of flax or hemp;" and strike out "jute goods," and in lieu thereof insert "jute yarns;" Ninth, in section twenty-two, strike out the words "unwrought clay, three dollars per ton;" Tenth, in section nineteen, strike out "compositions of glass or paste, not set, intended for use by jewellers;" Eleventh, in section twenty-two, strike out "compositions of glass or paste, when set;" Twelfth, in section twenty-three, article sheathing metal, strike out "yard" and insert "foot."

Amendments of act 1861, ch. 68, §§ 6, 7, 12, 13, 14, 15, 19, 22, 23. *Ante*, p. 178.

Sec. 7. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed; *Provided*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect in the existing laws contained, had been inserted in and re-enacted by this act.

Repealing clause.

Saving as to laws for collection, &c.

Sec. 8. *And be it further enacted*, That a direct tax of twenty millions of dollars be and is hereby annually laid upon the United States, and the

Direct tax of $20,000,000, how apportioned.

same shall be and is hereby apportioned to the States, respectively, in manner following: 1862, ch. 98. *Post*, p. 422. 1862, ch. 119, *Post*, p. 489.

To the State of Maine, four hundred and twenty thousand eight hundred and twenty-six dollars. Maine.

To the State of New Hampshire, two hundred and eighteen thousand four hundred and six and two-third dollars. New Hampshire.

To the State of Vermont, two hundred and eleven thousand and sixty-eight dollars. Vermont.

To the State of Massachusetts, eight hundred and twenty-four thousand five hundred and eighty-one and one-third dollars. Massachusetts.

To the State of Rhode Island, one hundred and sixteen thousand nine hundred and sixty-three and two-third dollars. Rhode Island

To the State of Connecticut, three hundred and eight thousand two hundred and fourteen dollars. Connecticut.

To the State of New York, two million six hundred and three thousand nine hundred and eighteen and two-third dollars. New York.

To the State of New Jersey, four hundred and fifty thousand one hundred and thirty-four dollars. New Jersey.

To the State of Pennsylvania, one million nine hundred and forty-six thousand seven hundred nineteen and one-third dollars. Pennsylvania.

To the State of Delaware, seventy-four thousand six hundred and eighty-three and one-third dollars. Delaware.

To the State of Maryland, four hundred and thirty-six thousand eight hundred and twenty-three and one-third dollars. Maryland.

To the State of Virginia, nine hundred and thirty-seven thousand five hundred and fifty and two-third dollars. Virginia.

To the State of North Carolina, five hundred and seventy-six thousand one hundred and ninety-four and two-third dollars. North Carolina.

To the State of South Carolina, three hundred and sixty-three thousand five hundred and seventy and two-third dollars. South Carolina.

To the State of Georgia, five hundred and eighty-four thousand three hundred and sixty-seven and one-third dollars. Georgia.

To the State of Alabama, five hundred and twenty-nine thousand three hundred and thirteen and one-third dollars. Alabama.

To the State of Mississippi, four hundred and thirteen thousand eighty-four and two-third dollars. Mississippi.

To the State of Louisiana, three hundred and eighty-five thousand eight hundred and eighty-six and two-third dollars. Louisiana.

To the State of Ohio, one million five hundred and sixty-seven thousand eighty-nine and one-third dollars. Ohio.

To the State of Kentucky, seven hundred and thirteen thousand six hundred and ninety-five and one-third dollars. Kentucky.

To the State of Tennessee, six hundred and sixty-nine thousand four hundred and ninety-eight dollars. Tennessee.

To the State of Indiana, nine hundred and four thousand eight hundred and seventy-five and one-third dollars. Indiana.

To the State of Illinois, one million one hundred and forty-six thousand five hundred and fifty-one and one-third dollars. Illinois.

To the State of Missouri, seven hundred and sixty-one thousand one hundred and twenty-seven and one-third dollars. Missouri. *Post*, p. 600.

To the State of Kansas, seventy-one thousand seven hundred and forty-three and one-third dollars. Kansas.

To the State of Arkansas, two hundred and sixty-one thousand eight hundred and eighty-six dollars. Arkansas.

To the State of Michigan, five hundred and one thousand seven hundred and sixty-three and one-third dollars. Michigan.

To the State of Florida, seventy-seven thousand five hundred and twenty-two and two-third dollars. Florida.

Texas. To the State of Texas, three hundred and fifty-five thousand one hundred and six and two-third dollars.

Iowa. To the State of Iowa, four hundred and fifty-two thousand and eighty-eight dollars.

Wisconsin. To the State of Wisconsin, five hundred and nineteen thousand six hundred and eighty-eight and two-third dollars.

California. To the State of California, two hundred and fifty-four thousand five hundred and thirty-eight and two-third dollars.

Minnesota. To the State of Minnesota, one hundred and eight thousand five hundred and twenty-four dollars.

Oregon. To the State of Oregon, thirty-five thousand one hundred and forty and two-third dollars.

New Mexico. To the Territory of New Mexico, sixty-two thousand six hundred and forty-eight dollars.

Post, p. 489.

Utah. To the Territory of Utah, twenty-six thousand nine hundred and eighty-two dollars.

Washington. To the Territory of Washington, seven thousand seven hundred and fifty-five and one-third dollars.

Nebraska. To the Territory of Nebraska, nineteen thousand three hundred and twelve dollars.

Nevada. To the Territory of Nevada, four thousand five hundred and ninety-two and two-third dollars.

Colorado. To the Territory of Colorado, twenty-two thousand nine hundred and five and one-third dollars.

Dakota. To the Territory of Dakota, three thousand two hundred and forty-one and one-third dollars.

District of Columbia. To the District of Columbia, forty-nine thousand four hundred and thirty-seven and one-third dollars.

Collection districts for assessing and collecting the tax.

Sec. 9. *And be it further enacted*, That, for the purpose of assessing the above tax and collecting the same, the President of the United States be, and he is hereby authorized, to divide, respectively, the States and Territories of the United States and the District of Columbia into convenient collection districts, and to nominate and, by and with the advice of the Senate, to appoint an assessor and a collector for each such district, who shall be freeholders and resident within the same: *Provided*, That any of said States and Territories, as well as the District of Columbia, may, if the President shall deem it proper, be erected into one district: *And, provided further*, That the appointment of said assessors and collectors, or any of them, shall not be made until on or after the second Tuesday in February, one thousand eight hundred and sixty-two.

Assessors and collectors.

Proviso.

Assessors and collectors not to be appointed before, &c.

Collectors to give bond before entering upon duty.

Amount, and sureties, &c.

Sec. 10. *And be it further enacted*, That before any such collector shall enter upon the duties of his office he shall execute a bond for such amount as shall be prescribed by the Secretary of the Treasury, with sureties to be approved as sufficient by the Solicitor of the Treasury, containing the condition that said collector shall justly and faithfully account for to the United States, and pay over, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury, to be by him directed to be put in suit upon any breach of the condition thereof. And such collectors shall, from time to time, renew, strengthen, and increase their official bonds, as the Secretary of the Treasury may direct.

Collection district to be divided into assessment districts.

Assistant assessors.

Sec. 11. *And be it further enacted*, That each of the assessors shall divide his district into a convenient number of assessment districts, within each of which he shall appoint one respectable freeholder to be assistant assessor; and each assessor and assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some collector, to be appointed by this act, (who is hereby empowered to ad

minister the same,) the following oath or affirmation, to wit: "I, A. B., do swear, or affirm, (as the case may be,) that I will, to the best of my knowledge, skill, and judgment, diligently and faithfully execute the office and duties of assessor for, (naming the assessment district,) without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed. And every assessor or assistant assessor acting in the said office without having taken the said oath or affirmation shall forfeit and pay one hundred dollars, one moiety thereof to the use of the United States, and the other moiety thereof to him who shall first sue for the same; to be recovered, with costs of suit, in any court having competent jurisdiction.

Oath.

Certificate.

Penalty for acting without oath.

Sec. 12. *And be it further enacted*, That the Secretary of the Treasury shall establish regulations suitable and necessary for carrying this act into effect; which regulations shall be binding on each assessor and his assistants in the performance of the duties enjoined by or under this act, and shall also frame instructions for the said assessors and their assistants; pursuant to which instructions the said assessors shall, on the first day of March next, direct and cause the several assistant assessors in the district to inquire after and concerning all lands, lots of ground, with their improvements, buildings, and dwelling-houses, made liable to taxation under this act by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other records or documents, and by all other lawful ways and means, and to value and enumerate the said objects of taxation in the manner prescribed by this act, and in conformity with the regulations and instructions above mentioned.

Secretary of Treasury to establish regulations under this act, and frame instructions.

Assessors and assistants to follow them.

Sec. 13. *And be it further enacted*, That the said direct tax laid by this act shall be assessed and laid on the value of all lands and lots of ground, with their improvements and dwelling-houses, which several articles subject to taxation shall be enumerated and valued, by the respective assessors, at the rate each of them is worth in money on the first day of April, eighteen hundred and sixty-two: *Provided, however*, That all property, of whatever kind, coming within any of the foregoing descriptions, and belonging to the United States or any State, or permanently or specially exempted from taxation by the laws of the State wherein the same may be situated at the time of the passage of this act, together with such property belonging to any individual, who actually resides thereon, as shall be worth the sum of five hundred dollars, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid: *And provided further*, That in making such assessment due regard shall be had to any valuation that may have been made under the authority of the State or Territory at any period nearest to said first day of April.

Direct tax.

Real estate. Valuation to be as of April 1, 1862.

1862, ch. 98, § 15. *Post*, p. 426.

Exemptions.

Sec. 14. *And be it further enacted*, That the respective assistant assessors shall, immediately after being required as aforesaid by the assessors, proceed through every part of their respective districts, and shall require all persons owning, possessing, or having the care or management of any lands, lots of ground, buildings, or dwelling-houses, lying and being within the collection district where they reside, and liable to a direct tax as aforesaid, to deliver written lists of the same; which lists shall be made in such manner as may be directed by the assessor, and, as far as practicable, conformably to those which may be required for the same purpose under the authority of the respective States.

Property owners to furnish lists upon request.

Sec. 15. *And be it further enacted*, That if any person owning, possessing, or having the care or management of property liable to a direct tax, as aforesaid, shall not be prepared to exhibit a written list when required, as aforesaid, and shall consent to disclose the particulars of any

If owner has no list and will disclose, officer to make list.

and all the lands and lots of ground, with their improvements, buildings, and dwelling-houses, taxable as aforesaid, then, and in that case, it shall be the duty of the officer to make such list, which, being distinctly read and consented to, shall be received as the list of such person.

Penalty for delivering or disclosing fraudulent list.

Sec. 16. *And be it further enacted*, That if any such person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of this act, and requiring a list or lists, as aforesaid, any false or fraudulent list, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person, so offending, and being thereof convicted before any court having competent jurisdiction, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act shall, in all such cases, be made, as aforesaid, upon lists, according to the form above described, to be made out by the assessors and assistant assessors, respectively; which lists the said assessors are hereby authorized and required to make according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises, respectively; and from the valuation and enumeration so made there shall be no appeal.

Lists, how to be made in such cases.

No appeal from valuation, &c.

Notice to owner to furnish list in certain cases.

Sec. 17. *And be it further enacted*, That in case any person shall be absent from his place of residence at the time an assessor shall call to receive the list of such person, it shall be the duty of such assessor or assistant assessor to leave at the house or place of residence of such person, with some person of suitable age and discretion, a written note or memorandum requiring him to present to such assessor the list or lists required by this act within ten days from the date of such note or memorandum.

Proceedings when list is not given upon notice or request.

Sec. 18. *And be it further enacted*, That if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list or lists as aforesaid within the time required by this act, it shall be the duty of the assessor for the assessment district within which such person shall reside, and he is hereby authorized and required, to enter into and upon the lands, buildings, dwelling-houses, and premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such lists of the lands and lots of ground, with their improvements, buildings, and dwelling-houses, owned or possessed, or under the care or management of such person, as are required by this act; which lists so made and subscribed by such assessor shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act.

Property of absent owners, list how made.

Sec. 19. *And be it further enacted*, That whenever there shall be in any assessment district any property, lands, and lots of ground, buildings, or dwelling-houses, not owned or possessed by, or under the care and management of, any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall be transmitted to the assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required, to enter into and upon the real estate, if it be necessary, and take such view thereof, and make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, under and for the purposes of this act.

Lists how made of property in another collection district.

Sec. 20. *And be it further enacted*, That the owners, possessors, or persons having the care or management of lands, lots of ground, buildings, and dwelling-houses, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the lists thereof required by this act, (provided the assessment district in

which the said objects of taxation lie or be is therein distinctly stated,) at the time and in the manner prescribed, to the assessor of the assessment district wherein such persons reside. And it shall be the duty of the assessors, in all such cases, to transmit such lists, at the time and in the manner prescribed for the transmission of the lists of the objects of taxation lying and being within their respective assessment districts, to the assessor of the collection district wherein the said objects of taxation shall lie or be immediately after the receipt thereof; and the said lists shall be valid and sufficient for the purposes of this act; and on the delivery of every such list, the person making and delivering the same shall pay to the assessor one dollar, which he shall retain to his own use.

Lists to be taken in reference to a day certain.

SEC. 21. *And be it further enacted*, That the lists aforesaid shall be taken with reference to the day fixed for that purpose by this act, as aforesaid; and the assistant assessors, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists; the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay a tax under this act residing within the assessment district, together with the value and assessment of the objects liable to taxation within such district for which each such person is liable, and, whenever so required by the assessor, the amount of direct tax payable by each person on such objects under the State laws imposing direct taxes; and the second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment thereof, with the amount of direct tax payable thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the assessor, and lists taken according to such form shall be made out by the assistant assessors and delivered to the assessor within sixty days after the day fixed by this act, as aforesaid, requiring lists from individuals. And if any assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by his precept, warrant, or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assistant assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered for the use of the United States in any court having competent jurisdiction, with costs of suit.

List of residents,

of non-residents.

Assessor to devise form of lists.

Penalty on assistant assessor for neglect of duty.

Notice to be given when lists, valuations, &c., are completed.

SEC. 22. *And be it further enacted*, That immediately after the valuations and enumerations shall have been completed as aforesaid, the assessor in each collection district shall, by advertisement in some public newspaper, if any there be in such district, and by written notifications to be publicly posted up in at least four of the most public places in each collection district, advertise all persons concerned of the place where the said lists, valuations, and enumerations may be seen and examined; and that during twenty-five days after the publication of the notifications, as aforesaid, appeals will be received and determined by him relative to any erroneous or excessive valuations or enumerations by the assessor. And it shall be the duty of the assessor in each collection district, during twenty-five days after the date of publication to be made as aforesaid, to submit the proceedings of the assistant assessors and the list by them received or taken as aforesaid to the inspection of any and all persons who shall apply for that purpose; and the said assessors are hereby authorized to receive, hear, and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors: *Provided always*, That it shall be the duty of said assessor to advertise and attend, not less than two successive days of the said twenty-five, at the court-house of each county within his collection district, there to receive and determine upon the appeals aforesaid: *And provided also*, That the question to be determined by the assessor, on

Assessors to submit proceedings of assistants to inspection, &c.

to hear and determine appeals.

How valuations are to be determined.

Appeals to be in writing, what to contain.

an appeal respecting the valuation of property, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same collection district. And all appeals to the assessors, as aforesaid, shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested; and shall, moreover, state the ground or principle of inequality or error complained of. And the assessor shall have power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation shall be increased without a previous notice, of at least five days, to the party interested, to appear and object to the same, if he judge proper; which notice shall be given by a note in writing, to be left at the dwelling-house of the party by such assessor or an assistant assessor.

Valuations may be re-examined and equalized, not to be increased without notice, &c.

If more than one collection district in a State, &c., the assessors may equalize, &c.

Sec. 23. *And be it further enacted*, That whenever a State, Territory, or the District of Columbia shall contain more than one collection district, the assessors shall have power, on examination of the lists rendered by the assistant assessors, according to the provisions of this act, to revise, adjust, and equalize the valuation of lands and lots of ground, with their improvements, buildings, and dwelling-houses, between such collection districts, by deducting from or adding to either such a rate per centum as shall appear just and equitable.

Assessors to make out lists of valuations and deliver to board of assessors.

Sec. 24. *And be it further enacted*, That the assessors shall, immediately after the expiration of the time for hearing and deciding appeals, make out correct lists of the valuation and enumeration in each collection district, and deliver the same to the board of assessors hereinafter constituted in and for the States respectively. And it shall be the duty of the assessors in each State to convene in general meeting at such time and place as shall be appointed and directed by the Secretary of the Treasury. And the said assessors, or a majority of them, so convened, shall constitute, and they are hereby constituted, a board of assessors for the purposes of this act, and shall make and establish such rules and regulations as to them shall appear necessary for carrying such purposes into effect, not being inconsistent with this act or the laws of the United States.

Board, how constituted.

Board of assessors to appoint clerks.

Number and duty of clerks.

Penalty for acting without taking oath.

Sec. 25. *And be it further enacted*, That the said board of assessors, convened and organized as aforesaid, shall, and may, appoint a suitable person or persons to be their clerk or clerks, but not more than one for each collection district, who shall hold his or their office or offices at the pleasure of said board of assessors, and whose duty it shall be to receive, record, and preserve all tax lists, returns, and other documents delivered and made to the said board of assessors, and who shall take an oath (or affirmation if conscientiously scrupulous of taking an oath) faithfully to discharge his or their trust; and in default of taking such oath or affirmation, previous to entering on the duties of such appointment, or on failure to perform any part of the duties enjoined on him or them respectively by this act, he or they shall respectively forfeit and pay the sum of two hundred dollars for the use of the United States, to be recovered in any court having competent jurisdiction, and shall also be removed from office.

Duty of clerks.

Penalty on assessor for not attending general meeting of board, for failing to furnish lists.

Sec. 26. *And be it further enacted*, That it shall be the duty of the said clerks to record the proceedings of the said board of assessors, and to enter on the record the names of such of the assessors as shall attend any general meeting of the board of assessors for the purposes of this act. And if any assessor shall fail to attend such general meeting his absence shall be noted on the said record, and he shall, for every day he may be absent therefrom, forfeit and pay the sum of ten dollars for the use of the United States. And if any assessor shall fail or neglect to furnish the said board of assessors with the lists of valuation and enumeration of each assessment district within his collection district within three days after the time appointed as aforesaid for such general meeting

of the said board of assessors, he shall forfeit and pay the sum of five hundred dollars for the use of the United States, and moreover shall forfeit his compensation as assessor. And it shall be the duty of the clerks of the said board of assessors to certify to the Secretary of the Treasury an extract of the minutes of the board, showing such failures or neglect, which shall be sufficient evidence of the forfeiture of such compensation to all intents and purposes: *Provided always*, That it shall be in the power of the Secretary of the Treasury to exonerate such assessor or assessors from the forfeiture of the said compensation, in whole or in part, as to him shall appear just and equitable.

Secretary of Treasury may exonerate assessor.

Sec. 27. *And be it further enacted*, That if the said board of assessors shall not, within three days after the first meeting thereof as aforesaid, be furnished with all the lists of valuation of the several counties and State districts of any State, they shall nevertheless proceed to make out the equalization and apportionment by this act directed, and they shall assign to such counties and State districts the valuation lists of which shall not have been furnished, such valuation as they shall deem just and right; and the valuation thus made to such counties and State districts by the board of assessors shall be final, and the proper quota of direct tax shall be and is hereby declared to be imposed thereon accordingly.

Board to make out equalization and apportionment.

Their valuation to be final, and the basis of taxation.

Sec. 28. *And be it further enacted*, That it shall be the duty of the said board of assessors diligently and carefully to consider and examine the said lists of valuation, and they shall have power to revise, adjust, and equalize the valuation of property in any county or State district, by adding thereto, or deducting therefrom, such a rate per centum as shall, under the valuation of the several counties and State districts, be just and equitable: *Provided*, The relative valuation of property in the same county shall not be changed, unless manifest error or imperfection shall appear in any of the lists of valuation, in which case the said board of assessors shall have power to correct the same, as to them shall appear just and right. And if, in consequence of any revisal, change, and alteration of the said valuation, any inequality shall be produced in the apportionment of the said direct tax to the several States as aforesaid, it shall be the duty of the Secretary of the Treasury to report the same to Congress, to the intent that provision may be made by law for rectifying such inequality.

Board of assessors to revise and adjust lists.

Relative valuation not to be changed unless, &c.

Inequalities of taxation to be reported to Congress.

Sec. 29. *And be it further enacted*, That as soon as the said board of assessors shall have completed the adjustment and equalization of the valuation aforesaid, they shall proceed to apportion to each county and State district its proper quota of direct tax. And the said board of assessors shall, within twenty days after the time appointed by the Secretary of the Treasury for their first meeting, complete the said apportionment, and shall record the same; they shall thereupon further deliver to each assessor a certificate of such apportionment, together with the several lists by the assessors respectively presented to the board as aforesaid, and transmit to the Secretary of the Treasury a certificate of the apportionment by them made as aforesaid; and the assessors, respectively, shall thereupon proceed to revise their respective lists, and alter and make the same in all respects conformable to the apportionment aforesaid by the said board of assessors; and the said assessors, respectively, shall make out lists containing the sums payable according to the provisions of this act upon every object of taxation in and for each collection district; which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district which is liable to the said tax, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said tax, not owned or

Board to apportion tax.

Other duties in regard to tax.

Assessors to make their lists conform.

Contents of lists.

occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the said assessors shall furnish to the collectors of the several collection districts, respectively, within thirty-five days after the apportionment is completed, as aforesaid, a certified copy of such list or lists for their proper collection districts, and in default of performance of the duties enjoined on the board of assessors and assessors, respectively, by this section, they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having competent jurisdiction. And it is hereby enacted and declared that the valuation, assessment, equalization, and apportionment, made by the said board of assessors, as aforesaid, shall be and remain in full force and operation for laying, levying, and collecting, yearly and every year, the annual direct tax by this act laid and imposed, until altered, modified, or abolished by law.

Lists to be given to collectors.

Penalty on assessor, &c. under this section.

Valuation and apportionment to continue until altered.

Pay of assessors and assistant assessors.

Sec. 30. *And be it further enacted*, That there shall be allowed and paid to the several assessors and assistant assessors, for their services under this act; to each assessor two dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation, and three dollars per day for every day employed in hearing appeals, revising valuations, and making out lists agreeably to the provisions of this act, and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said board of assessors; to each assistant assessor two dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor and approved by the commissioner of taxes, and one dollar for every hundred taxable persons contained in the tax lists, as completed and delivered by him to the assessor; to each of the assessors constituting the board of assessors, as aforesaid, for every day's actual attendance at said board, the sum of three dollars, and for travelling to and from the place designated by the Secretary of the Treasury, ten cents for each mile, by the most direct and usual route; and to each of the clerks of said board two dollars for every day's actual attendance thereon. And the said board of assessors, and said assessors, respectively, shall be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized, and shall be paid at the Treasury, and such amount as shall be required for such payment is hereby appropriated.

Allowed for stationery and blank books.

Collector on receiving list to give three receipts.

Sec. 31. *And be it further enacted*, That each collector, on receiving a list, as aforesaid, from the said assessors, respectively, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list shall be delivered by him to, and shall remain with, the assessor of his collection district, and shall 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 taxes 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 Secretary, and the other to the First Comptroller of the Treasury.

Collector to give bond before receiving list.

Form, penalty, &c., of bond.

Sec. 32. *And be it further enacted*, That each collector, before receiving any list, as aforesaid, for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the Solicitor of the Treasury, in the amount of the taxes assessed in the collection district for which he has been or may be appointed; which bond shall be payable to the United States, with condition for the true and faithful discharge of the duties of his office according to law, and particularly for the due collec

tion and payment of all moneys assessed upon such district, and the said bond shall be transmitted to the Solicitor of the Treasury, and, after approval by him, shall be deposited in the office of the First Comptroller of the Treasury: *Provided always*, That nothing herein contained shall be deemed to annul or in anywise impair the obligation of the bond heretofore given by any collector; but the same shall be and remain in full force and virtue, anything in this act to the contrary thereof in anywise notwithstanding.

Proviso.

Sec. 33. *And be it further enacted*, That the annual amount of the taxes so assessed shall be and remain a lien upon all lands and other real estate of the individuals who may be assessed for the same, during two years after the time it shall annually become due and payable; and the said lien shall extend to each and every part of all tracts or lots of land or dwelling-houses, notwithstanding the same may have been divided or alienated in part.

Tax assessed to be a lien for two years.

Sec. 34. *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke the powers of any deputy, giving public notice thereof in that portion of the district assigned to such deputy; and each such deputy shall have the like authority, in every respect, to collect the direct tax so assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as deputy collector by any of his deputies whilst acting as such: *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the tax so assessed and payable in his district.

Collector may appoint deputies, and revoke appointments, &c.

Authority of deputy.

Collector responsible for moneys collected.

Sec. 35. *And be it further enacted*, That each of the said collectors shall, within ten days after receiving his collection list from the assessors, respectively, as aforesaid, and annually, within ten days after he shall be so required by the Secretary of the Treasury, 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 tax has 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 notifications, 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 taxes payable by such persons, which application shall be made within sixty days after the receipt of the collection lists, as aforesaid, or after the receipt of the requisition of the Secretary of the Treasury, as aforesaid, by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of such distraint, 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 distraint, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with some person of suitable age and discretion, 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 at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten days from

Collector to advertise that tax is due and payable, &c.

to demand at dwellings taxes not paid.

to distrain, if not paid within, &c.

Duty of officer in case of distraint.

the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: *Provided*, That in any case of distraint for the payment of the tax 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 expense 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 wherein the distraint shall have been made; but in case of non-payment or tender, as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint 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: *Provided*, That it shall not be lawful to make distraint of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

Property may be restored after distraint, on payment, &c. of tax, &c.

If tax not paid, property to be sold.

What exempted from distraint.

When personal property cannot be found sufficient to satisfy tax and costs, the real estate to be sold.

Provisions as to sale.

Sec. 36. *And be it further enacted*, That whenever goods, chattels, or effects sufficient to satisfy any tax upon buildings, dwelling-houses, or lands and their improvements, owned, occupied, or superintended by persons known or residing within the same collection district, cannot be found, the collector having first advertised the same for thirty days, in a newspaper printed within the collection district, if such there be, and having posted up, in at least ten public places within the same, a notification of the intended sale, thirty days previous thereto, shall proceed to sell at public sale so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. But in all cases where the property liable to a direct tax under this act may not be divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges, and commissions, shall be paid to the owner of the property, or his legal representatives, or if he or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner or his legal representatives, until he or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the Treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot be sold for the amount of the tax due thereon, with the said additional twenty per centum thereto, the collector shall purchase the same in behalf of the United States for the amount aforesaid: *Provided*, That the owner or superintendent of the property aforesaid, after the same shall have been, as aforesaid, advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which the sale of the property shall not take place: *Provided also*, That the owners, their heirs, executors, or administrators, or any person on their behalf, shall have liberty to redeem the lands and other property sold, as aforesaid, within two years from the time of sale, upon payment to the collector for the use of the purchaser, his heirs or assigns, of the amount paid by said purchaser, with interest for the same, at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale until the time of redemption shall have expired. And the collector shall render a distinct account of the

If real estate will not sell for enough to pay tax, the United States to take it.

Proviso

Right of redemption.

Deed not to be given until, &c.

charges incurred in offering and advertising for sale such property, and shall pay into the Treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the charges. And in every case of the sale of real estate which shall be made under the authority of this act by the collectors, respectively, or their lawful deputies, respectively, the deeds for the estate so sold shall be prepared, made, executed, and proved or acknowledged at the time and times prescribed in this act by the collectors, respectively, within whose collection district such real estate shall be situated, in such form of law as shall be authorized and required by the laws of the United States, or by the law of the State in which such real estate lies, for making, executing, proving, and acknowledging deeds of bargain and sale or other conveyances for the transfer and conveyance of real estate; and for every deed so prepared, made, executed, proved, and acknowledged, the purchaser or grantee shall pay to the collector the sum of two dollars, for the use of the collector or other person effecting the sale of the real estate thereby conveyed.

Form, &c. of deed.

Cost thereof.

SEC. 37. *And be it further enacted*, That with respect to property lying within any collection district not owned or occupied, or superintended by some person residing in such collection district, and on which the tax shall not have been paid to the collector within ninety days after the day on which he shall have received the collection lists from the said assessors, respectively, as aforesaid, or the requisition of the Secretary of the Treasury as aforesaid, the collector shall transmit lists of the same to one of the collectors within the same State, to be designated for that purpose by the Secretary of the Treasury; and the collector, who shall have been thus designated by the Secretary of the Treasury, shall transmit receipts for all the lists received, as aforesaid, to the collector transmitting the same; and the collectors, thus designated in each State by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the State; and the owners of the property, on which such taxes may be due, shall be permitted to pay to such collector the said tax, with an addition of ten per centum thereon; *Provided*, That such payment is made within one year after the day on which the collector of the district where such property lies had notified that the tax had become due on the same.

Collection of tax on property of non-residents.

SEC. 38. *And be it further enacted*, That when any tax, as aforesaid, shall have remained unpaid for the term of one year, as aforesaid, the collector in the State where the property lies, and who shall have been designated by the Secretary of the Treasury, as aforesaid, having first advertised the same for sixty days in at least one newspaper in the State, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum thereon; or if such property is not divisible, as aforesaid, the whole thereof shall be sold, and accounted for in the manner hereinbefore provided. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same in behalf of the United States for such amount and addition. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the Treasury the surplus, if any, of the aforesaid addition of ten or twenty per centum, as the case may be, after defraying the said charges.

Property may be sold when tax has remained unpaid one year.

Provisions as to sale, &c.

SEC. 39. *And be it further enacted*, That the collectors, designated as aforesaid by the Secretary of the Treasury, shall deposit with the clerks of the district court of the United States in the respective States, and within which district the property lies, correct lists of the tracts of land or other real property sold by virtue of this act for non-payment

Collectors to deposit with clerk of court lists of property sold.

of taxes, together with the names of owners or presumed owners, and of the purchasers of the same at the public sales aforesaid, and of the amount paid by said purchasers for the same; the owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold, as aforesaid, within two years from the time of sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs, or assigns, of the amount paid by such purchaser for the said land, or other real property, with interest for the same at the rate of twenty per centum per annum, and of a commission of five per centum on such payment for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchasers the moneys thus paid for their use; and the collectors, respectively, shall give deeds for the lands or property aforesaid to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years, as aforesaid, by the original owners thereof, or their legal representatives, or any person in their behalf, and deposit such deeds with such clerk. And the said clerk shall be entitled to receive from the purchaser, for his own use, the sum of one dollar, in addition to the sum hereinbefore made payable to the collector, for every such deed, to be paid on the delivery thereof to such purchasers. And in all cases where lands may be sold under this act for the payment of taxes, belonging to infants, persons of insane mind, married women, or persons beyond sea, such persons shall have the term of two years after their respective disabilities shall have been removed, or their return to the United States, to redeem lands thus sold, on their paying into the clerk's office aforesaid the amount paid by the purchaser, with fifty per centum addition thereto, together with ten per centum interest per annum, on the aggregate sum, and on their payment to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises, subsequent to his purchase, the value of which improvements to be ascertained by three or more neighboring freeholders, to be appointed by the clerk aforesaid, who, on actual view of the premises, shall assess the value of such improvements, on their oaths, and make return of such valuation to the clerk immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by and received from the parties, like costs of suit, as the judge of the district court shall, in that respect, tax and allow.

Right of redemption.

Proceedings.

Clerks' fees.

Infants, insane, married women, and persons beyond the sea.

Improvements.

Pay of clerk.

Collector to transmit monthly to Secretary of Treasury, statement of collections; pay over quarterly, &c.

SEC. 40. *And be it further enacted*, That the several collectors shall, at the expiration of every month, after they shall, respectively, commence their collections in the next and every ensuing year, transmit to the Secretary of the Treasury a statement of the collections made by them, respectively, within the month, and pay over quarterly, or sooner, if required by the Secretary of the Treasury, the moneys by them respectively collected within the said term; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the Treasury, and shall render his final account to the Treasury Department, within six months from and after the day when he shall have received the collection lists from the said board of assessors or the said requisition of the Secretary of the Treasury, as aforesaid: *Provided, however*, That the period of one year and three months from the said annual day shall be annually allowed to the collector designated in each State, as aforesaid, by the Secretary of the Treasury, with respect to the taxes contained in the list transmitted to him by the other collectors, as aforesaid.

Proviso

To be charged with amount of taxes receipted for by him.

To be credited with what.

SEC. 41. *And be it further enacted*, That each collector shall be charged with the whole amount of taxes by him receipted, whether contained in the lists delivered to him by the principal assessors, respectively, or transmitted to him by other collectors; and shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also

for the taxes of such persons as may have absconded, or become insolvent, subsequent to the date of the assessment, and prior to the day when the tax ought, according to the provisions of this act, to have been collected: *Provided*, That it shall be proved to the satisfaction of the First Comptroller of the Treasury that due diligence was used by the collector, and that no property was left from which the tax could have been recovered; and each collector, designated in each State, as aforesaid, by the Secretary of the Treasury, shall receive credit for the taxes due for all tracts of land which, after being offered by him for sale in manner aforesaid, shall or may have been purchased by him in behalf of the United States.

Proviso.

Sec. 42. *And be it further enacted*, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector; and for want of goods, chattels, or effects aforesaid, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in due course of law; and furthermore, notwithstanding the commitment of the collector to prison, as aforesaid, or if he abscond, and goods, chattels, and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent collector. And the amount of the sums due from any collector, as aforesaid, shall, and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law. And for want of goods and chattels, or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors or their sureties aforesaid. And all moneys that may remain of the proceeds of such sale, after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Delinquent collectors.

Personal property to be seized and sold.

Arrest.

Sums due from collector to be a lien on his lands, and those of his sureties.

Real estate may be sold.

Title under tax deed.

Balance if any after, &c.

Sec. 43. *And be it further enacted*, That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or oppression, under color of this act, or shall demand other or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding two thousand dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector, or his deputies, shall give receipts for all sums by them collected and retained in pursuance of this act.

Penalty on collector and deputy for extortion, &c.

Sec. 44. *And be it further enacted*, That separate accounts shall be

Accounts, how to be kept at Treasury Department, of moneys received.

kept at the Treasury of all moneys received from the direct tax, and from the internal duties, or income tax, in each of the respective States, Territories, and District of Columbia, and collection districts; and that separate accounts shall be kept of the amount of each species of duty that shall accrue, with the moneys paid to the collectors, assessors, and assistant assessors, and to the other officers employed in each of the respective States, Territories, and collection districts, which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

To be reported to Congress

Assessors to make out lists of transfers and changes of real estate.

Sec. 45. *And be it further enacted*, That the assessors, respectively, shall, yearly and in every year, after the expiration of one year from the second Tuesday of February next, inquire and ascertain, in the manner by the fourteenth section of this act provided, what transfers and changes of property in lands, lots of ground, buildings, and dwelling-houses have been made and effected in their respective districts, subsequent to the next preceding valuation, assessment, and apportionment of the direct tax by this act laid; and within twenty days thereafter they shall make out three lists of such transfers and changes, and transmit one list to the Secretary of the Treasury, another list to the commissioner of taxes, and the third shall be delivered to the collector of the collection district. And it shall yearly, and every year, after the said year one thousand eight hundred and sixty-two, be the duty of the Secretary of the Treasury to notify the collectors of the several collection districts the day on which it shall be the duty of the said collectors to commence laying and collecting the annual direct tax by this act laid and imposed, according to the assessment of the tax lists to them delivered by the said assessors, as aforesaid, subject only to such alterations therein as shall be just and proper, in the opinion of the Secretary of the Treasury, to conform to the transfers and changes aforesaid, ascertained by the assessors aforesaid; and the said collectors shall, annually, in all respects, proceed in and conclude the collection of the said direct tax in the same manner and within the time hereinbefore provided and prescribed.

Duty of collectors.

Proceedings if any State fails to pay, &c., her quota of the tax.

Sec. 46. *And be it further enacted*, That in case any State, Territory, or the District of Columbia, after notice given of its intention to assume and pay, or to levy, collect, and pay said direct tax herein provided for and apportioned to said State, Territory, or District, shall, in any year after the taking effect of this act, fail to pay the amount of said direct tax or any part thereof, as provided in this act, in such cases it shall be lawful for the Secretary of the Treasury of the United States to appoint United States' assessors, assistant assessors, and collectors, as in this act provided, whose duty it shall be to proceed forthwith, under such regulations as the said Secretary of the Treasury shall prescribe, to collect all or any part of said direct tax the same as though said State, Territory, or District had not given notice, nor assumed to levy, collect, and pay said taxes, or any part thereof.

Penalty for taking false oath or affirmation.

Sec. 47. *And be it further enacted*, That any person who shall be convicted of wilfully taking a false oath or affirmation in any of the cases in which an oath or affirmation is required to be taken by this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury, and shall, moreover, forfeit the sum of five hundred dollars.

Pay of collectors and deputies.

Commissions.

Sec. 48. *And be it further enacted*, That there shall be allowed to the collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this act into effect, a commission of four per centum upon the first hundred thousand dollars, one per centum upon the second one hundred thousand dollars, and one-half of one per centum upon all sums above two hundred thousand dollars; such commissions to be computed upon the amounts by them respectively paid

over and accounted for under the instructions of the Treasury Department: *Provided*, That in no case shall such commissions exceed the sum of four thousand dollars for a principal officer and two thousand dollars for an assistant. And there shall be further allowed to each collector their necessary and reasonable charges for stationery and blank books used in the performance of their official duties, which, after being duly examined and certified by the commissioner of taxes, shall be paid out of the Treasury.

Proviso.

Allowance for stationery, blank books, &c.

SEC. 49. *And be it further enacted*, That, from and after the first day of January next, there shall be levied, collected, and paid, upon the annual income of every person residing in the United States, whether such income is derived from any kind of property, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, if such annual income exceeds the sum of eight hundred dollars, a tax of three per centum on the amount of such excess of such income above eight hundred dollars: *Provided*, That upon such portion of said income as shall be derived from interest upon treasury notes or other securities of the United States, there shall be levied, collected, and paid a tax of one and one half per centum. Upon the income, rents, or dividends accruing upon any property, securities, or stocks owned in the United States by any citizen of the United States residing abroad, there shall be levied, collected, and paid a tax of five per centum, excepting that portion of said income derived from interest on treasury notes and other securities of the Government of the United States, which shall pay one and one half per centum. The tax herein provided shall be assessed upon the annual income of the persons hereinafter named for the year next preceding the time for assessing said tax, to wit, the year next preceding the first of January, eighteen hundred and sixty-two; and the said taxes, when so assessed and made public, shall become a lien on the property or other sources of said income for the amount of the same, with the interest and other expenses of collection until paid: *Provided*, That, in estimating said income, all national, state, or local taxes assessed upon the property, from which the income is derived, shall be first deducted.

Income tax.

[Repealed, 1862, ch. 119, § 89. *Post*, p. 473.]

Excess over $800.

Proviso.

Of what date to be assessed.

Lien

Income, how to be estimated.

SEC. 50. *And be it further enacted*, That it shall be the duty of the President of the United States, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint one principal assessor and one principal collector in each of the States and Territories of the United States, and in the District of Columbia, to assess and collect the internal duties or income tax imposed by this act, with authority in each of said officers to appoint so many assistants as the public service may require, to be approved by the Secretary of the Treasury. The said taxes to be assessed and collected under such regulations as the Secretary of the Treasury may prescribe. The said collectors, herein authorized to be appointed, shall give bonds, to the satisfaction of the Secretary of the Treasury, in such sums as he may prescribe, for the faithful performance of their respective duties. And the Secretary of the Treasury shall prescribe such reasonable compensation for the assessment and collection of said internal duties or income tax as may appear to him just and proper; not, however, to exceed in any case the sum of two thousand five hundred dollars per annum for the principal officers herein referred to, and twelve hundred dollars per annum for an assistant. The assistant collectors herein provided shall give bonds to the satisfaction of the principal collector for the faithful performance of their duties. The Secretary of the Treasury is further authorized to select and appoint one or more depositaries in each State for the deposit and safe-keeping of the moneys arising from the taxes herein imposed when collected, and the receipt of the proper officer of such depository to the collector for the moneys deposited by him shall be the proper voucher for such collector in

Mode of assessing and collecting income tax.

[Repealed in part, 1862, ch. 119, § 89. *Post*, p. 473.]

Collector to give bond.

Pay.

Assistant-Collectors' bond.

Depositaries.

the settlement of his account at the Treasury Department. And he is further authorized and empowered to make such officer or depositary the disbursing agent of the Treasury for the payment of all interest due to the citizens of such State upon the treasury notes or other government securities issued by authority of law. And he shall also prescribe the forms of returns to be made to the department by all assessors and collectors appointed under the authority of this act. He shall also prescribe the form of oath or obligation to be taken by the several officers authorized or directed to be appointed and commissioned by the President under this act, before a competent magistrate duly authorized to administer oaths, and the form of the return to be made thereon to the Treasury Department.

Depositaries to be disbursing agents.

Form of return.

of oath.

When income tax is payable.

[Repealed 1862, ch. 119, § 89. *Post*, p. 473.]

Sec. 51. *And be it further enacted*, That the tax herein imposed by the forty-ninth section of this act shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-two, and all sums due and unpaid at that day shall draw interest thereafter at the rate of six per centum per annum; and if any person or persons shall neglect or refuse to pay after due notice said tax assessed against him, her, or them, for the space of more than thirty days after the same is due and payable, it shall be lawful for any collector or assistant collector charged with the duty of collecting such tax, and they are hereby authorized, to levy the same on the visible property of any such person, or so much thereof as may be sufficient to pay such tax, with the interest due thereon, and the expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of the sale thereof; and in case of the failure of any person or persons authorized to act as agent or agents for the collection of the rents or other income of any person residing abroad shall neglect or refuse to pay the tax assessed thereon (having had due notice) for more than thirty days after the thirtieth of June, eighteen hundred and sixty-two, the collector or his assistant, for the district where such property is located, or rents or income is payable, shall be and hereby is authorized to levy upon the property itself, and to sell the same, or so much thereof as may be necessary to pay the tax assessed, together with the interest and expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of sale. And in all cases of the sale of property herein authorized, the conveyance by the officer authorized to make the sale, duly executed, shall give a valid title to the purchaser, whether the property sold be real or personal. And the several collectors and assistants appointed under the authority of this act may, if they find no property to satisfy the taxes assessed upon any person by authority of the forty-ninth section of this act, and which such person neglects to pay as hereinbefore provided, shall have power, and it shall be their duty, to examine under oath the person assessed under this act. or any other person, and may sell at public auction, after ten days' notice, any stock, bonds, or choses in action, belonging to said person, or so much thereof as will pay such tax and the expenses of such sale; and in case he refuses to testify, the said several collectors and assistants shall have power to arrest such person and commit him to prison, to be held in custody until the same shall be paid, with interest thereon, at the rate of six per centum per annum, from the time when the same was payable as aforesaid, and all fees and charges of such commitment and custody. And the place of custody shall in all cases be the same provided by law for the custody of persons committed for any cause by the authority of the United States, and the warrant of the collector, stating the cause of commitment, shall be sufficient authority to the proper officer for receiving and keeping such person in custody until the amount of said tax and interest, and all fees and the expense of such custody, shall have been fully paid and discharged; which fees and expenses shall be the same as are chargeable under the laws of the United States in

Proceedings to enforce payment.

Levy.

Sale after notice.

Title under tax sale.

Examinations.

Sales of stocks, &c.

Penalty for refusing to testify.

Custody, place of,

fees and expense of.

other cases of commitment and custody. And it shall be the duty of such collector to pay the expenses of such custody, and the same, with his fees, shall be allowed on settlement of his accounts. And the person so committed shall have the same right to be discharged from such custody as may be allowed by the laws of the State or Territory, or the District of Columbia, where he is so held in custody, to persons committed under the laws of such State or Territory, or District of Columbia, for the non-payment of taxes, and in the manner provided by such laws; or he may be discharged at any time by order of the Secretary of the Treasury.

Custody, discharge from.

SEC. 52. *And be it further enacted*, That should any of the people of any of the States or Territories of the United States, or the District of Columbia be in actual rebellion against the authority of the Government of the United States at the time this act goes into operation, so that the laws of the United States cannot be executed therein, it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act within the limits of such State or Territory, or District of Columbia, so soon as the authority of the United States therein is re-established, and to collect the sums which would have been due from the persons residing or holding property or stocks therein, with the interest due, at the rate of six per centum per annum thereon until paid in the manner and under the regulations prescribed in the foregoing *in the foregoing* sections of this act.

If any State is in rebellion, when this act goes into operation, act to be executed, when, &c.

SEC. 53. *And be it further enacted*, That any State or Territory and the District of Columbia may lawfully assume, assess, collect, and pay into the Treasury of the United States the direct tax, or its quota thereof, imposed by this act upon the State, Territory, or the District of Columbia, in its own way and manner, by and through its own officers, assessors, and collectors; that it shall be lawful to use for this purpose the last or any subsequent valuation, list, or appraisal made by State or Territorial authority for the purpose of State or Territorial taxation therein, next preceding the date when this act takes effect, to make any laws or regulations for these purposes, to fix or change the compensation to officers, assessors, and collectors; and any such State, Territory or District, which shall give notice by the Governor, or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February next, and in each succeeding year thereafter, of its intention to assume and pay, or to assess, collect, and pay into the Treasury of the United States, the direct tax imposed by this act, shall be entitled, in lieu of the compensation, pay per diem and per centage herein prescribed and allowed to assessors, assistant assessors, and collectors of the United States, to a deduction of fifteen per centum on the quota of direct tax apportioned to such State, Territory or the District of Columbia levied and collected by said State, Territory, and District of Columbia through its said officers: *Provided, however*, That the deduction shall only be made to apply to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of June in the year to which such payment relates, and a deduction of ten per centum to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of September in the year to which such payment relates, such year being regarded as commencing on the first day of April: *And provided further*, That whenever notice of the intention to make such payment by the State, or Territory and the District of Columbia shall have been given to the Secretary of the Treasury, in accordance with the foregoing provisions, no assessors, assistant assessors, or collectors, in any State, Territory, or District, so giving notice, shall be appointed, unless said State, Territory, or District shall be in default: *And provided, further*, That the amount of direct tax, apportioned to any State, Territory, or the

Each State may collect and pay its quota of the direct tax in its own way.

Proceedings in such case.

1862, ch. 66. *Post*, p. 384.

Deduction in such case of 15 per cent.

To what to apply.

No assessors to be appointed in such case.

State may pay its tax by releasing claim against the United States.

Post, p. 384.

Proviso.

District of Columbia, shall be liable to be paid and satisfied, in whole or in part, by the release of such State, Territory, or District, duly executed, to the United States, of any liquidated and determined claim of such State, Territory, or District, of equal amount against the United States: *Provided*, That, in case of such release, such State, Territory, or District shall be allowed the same abatement of the amount of such tax as would be allowed in case of payment of the same in money.

Duty of collectors to collect duties imposed by this act.

Fines and penalties, how recovered.

Sec. 54. *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 such collector.

Debts due from collector to the United States to be a lien on his real estate and that of his sureties.

Sec. 55. *And be it further enacted*, That the amount of all debts due to the United States by any collector, under this act, whether secured by bond or otherwise, shall and are hereby declared to be a lien upon the lands and real estate of such collector, and of his sureties, if he shall have given bond, from the time when suit shall be instituted for recovering the same; and, for want of goods and chattels and other personal effects of such collector or his sureties to satisfy any judgment which shall or may be recovered against them, respectively, such lands and real estate may be sold at public auction, after being advertised for at least three weeks in not less than three public papers within the collection district, and in one newspaper printed in the county, if any there be, at least six weeks prior to the time of sale; and for all lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under such collector or his sureties, respectively.

Office of commissioner of taxes created.

Authority, duty, salary.

Clerks.

Sec. 56. *And be it further enacted*, That, for superintending the collection of the direct tax and internal duties or income tax laid by this act, an officer is hereby authorized in the Treasury Department, to be called "Commissioner of Taxes," who shall be charged, under the direction of the Secretary, with preparing all the forms necessary for the assessment and collection of the tax and duties aforesaid, with preparing, signing, and distributing all such licenses as are required, and with the general superintendence of all the officers employed in assessing and collecting said tax and duties; said commissioner shall be appointed by the President, upon the nomination of the Secretary of the Treasury, and he shall receive an annual salary of three thousand dollars. The Secretary of the Treasury may assign the necessary clerks to the office of said commissioner, whose aggregate salaries shall not exceed six thousand dollars per annum, and the amount required to pay the salaries of said commissioner and clerks is hereby appropriated.

If a collector is sick, deputy may act, &c.

Sec. 57. *And be it further enacted*, That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot, under existing laws, be discharged by a deputy, they may be devolved by him upon a deputy: *Provided*, Information thereof be immediately communicated to the Secretary of the Treasury, and shall not be disapproved by him: *And provided*, That the responsibility of the collector or his sureties to the United States shall not be thereby affected or impaired.

If collector dies, resigns, &c., who to act in his place.

Sec. 58. *And be it further enacted*, That in case a collector shall die, resign, or be removed, the deputy of such collector longest in service at the time immediately preceding, who shall have been longest employed by

him, may and shall, until a successor shall be appointed, discharge all the duties of said collector, and for whose conduct, in case of the death of the collector, his estate shall be responsible to the United States.

Approved, August 5, 1861.

Chap. XLVI. — *An Act supplementary to an Act entitled "An Act to authorize a National Loan, and for other Purposes."*

August 5, 1861

1861, ch. 5.
Ante, p. 259.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby authorized to issue bonds of the United States, bearing interest at six per centum per annum, and payable at the pleasure of the United States after twenty years from date; and if any holder of Treasury notes, bearing interest at the rate of seven and three-tenths per centum, which may be issued under the authority of the act to authorize a national loan and for other purposes, approved July seventeenth, eighteen hundred and sixty-one, shall desire to exchange the same for said bonds, the Secretary of the Treasury may, at any time before or at the maturity of said Treasury notes, issue to said holder, in payment thereof, an amount of said bonds equal to the amount which, at the time of such payment or exchange, may be due on said Treasury notes; but no such bonds shall be issued for a less sum than five hundred dollars, nor shall the whole amount of such bonds exceed the whole amount of Treasury notes bearing seven and three-tenths per centum interest, issued under said act; and any part of the Treasury notes payable on demand, authorized by said act, may be made payable by the Assistant Treasurer at Saint Louis, or by the depositary at Cincinnati.

Six per cent. bonds may be issued, redeemable in twenty years, and exchangeable for certain Treasury notes.

Denomination and amount of bonds.

Where Treasury notes may be made payable.

Sec. 2. *And be it further enacted*, That the Treasury notes issued under the provisions of the said act to authorize a national loan, and for other purposes, or of any other act now in force authorizing the issue of such notes, shall be signed by the Treasurer of the United States, or by some officer of the Treasury Department, designated by the Secretary of the Treasury, for said Treasurer, and countersigned by the Register of the Treasury, or by some officer of the Treasury Department, designated by the Secretary of the Treasury, for said Register, and no Treasury notes, issued under any act, shall require the seal of the Treasury Department.

Treasury notes, how executed.

Need not have seal.

Sec. 3. *And be it further enacted*, That so much of the act to which this is supplementary as limits the denomination of a portion of the Treasury notes authorized by said act at not less than ten dollars, be and is so modified as to authorize the Secretary of the Treasury to fix the denomination of said notes at not less than five dollars.

May be issued for not less than $5.
Ante, p. 259.
Post, p. 338.

Sec. 4. *And be it further enacted*, That, in addition to the amount heretofore appropriated, the sum of one hundred thousand dollars, or so much thereof as may be necessary, be, and the same is hereby, appropriated, out of any money in the Treasury not otherwise appropriated, to pay such expenses, commissions, or compensation as may be necessary, in the judgment of the Secretary of the Treasury, to carry into execution the provisions of this act, and of the act to which this is supplementary.

Appropriation for purposes of this act, &c.

Sec. 5. *And be it further enacted*, That the Treasury notes authorized by the act to which this is supplementary, of a less denomination than fifty dollars, payable on demand without interest, and not exceeding in amount the sum of fifty millions of dollars, shall be receivable in payment of public dues.

Notes on demand, &c., under $50, receivable for public dues.

Sec. 6. *And be it further enacted*, That the provisions of the act entitled "An Act to provide for the better organization of the Treasury, and for the collection, safe-keeping, transfer, and disbursements of the public revenue," passed August six, eighteen hundred and forty-six, be and the same are hereby suspended, so far as to allow the Secre-

Portions of subtreasury act suspended.

1846, ch. 90.
Vol. ix. p. 59.