

June 5, 1862.

1852, ch. 45.
Vol. x. p. 8.

Time for completion of road extended for ten years.

If not completed within that time, lands to revert.

CHAP. XCVII. — *An Act supplemental to "An Act granting the Right of Way to the State of Missouri, and a Portion of the Public Lands to aid in the Construction of certain Railroads in said State," approved June tenth, eighteen hundred and fifty-two.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time required by the act to which this is supplemental, for the completion of the road therein described, "from the city of Saint Louis to such point on the western boundary of said State as may be designated by the authority of said State," as well as the time of reversion to the United States of the lands thereby granted to the State of Missouri for the use of said road, is hereby extended for ten years from the tenth day of June, eighteen hundred and sixty-two: *Provided,* That in case said company fail to complete said road within the time as thus extended, the said lands shall then revert to the United States.

APPROVED, June 5, 1862.

June 7, 1862.

Direct taxes, when not peaceably collectable in any State, because of the insurrection, how to be apportioned and charged.

1861, ch. 45.
Ante, p. 292.

Lands charged with the tax.

Penalty in addition.

President to proclaim in what States insurrection exists.

Tax and penalty a lien.

Owner within, &c., may pay tax, and discharge land from lien.

CHAP. XCVIII. — *An Act for the Collection of direct Taxes in Insurrectionary Districts within the United States, and for other Purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when in any State or Territory, or in any portion of any State or Territory, by reason of insurrection or rebellion, the civil authority of the Government of the United States is obstructed so that the provisions of the act entitled "An Act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, for assessing, levying, and collecting the direct taxes therein mentioned, cannot be peaceably executed, the said direct taxes, by said act apportioned among the several States and Territories, respectively, shall be apportioned and charged in each State and Territory, or part thereof, wherein the civil authority is thus obstructed, upon all the lands and lots of ground situate therein, respectively, except such as are exempt from taxation by the laws of said State or of the United States, as the said lands or lots of ground were enumerated and valued under the last assessment and valuation thereof made under the authority of said State or Territory previous to the first day of January, anno Domini eighteen hundred and sixty-one; and each and every parcel of the said lands, according to said valuation, is hereby declared to be, by virtue of this act, charged with the payment of so much of the whole tax laid and apportioned by said act upon the State or Territory wherein the same is respectively situate, as shall bear the same direct proportion to the whole amount of the direct tax apportioned to said State or Territory as the value of said parcels of land shall respectively bear to the whole valuation of the real estate in said State or Territory according to the said assessment and valuation made under the authority of the same; and in addition thereto a penalty of fifty per centum of said tax shall be charged thereon.

SEC. 2. *And be it further enacted,* That on or before the first day of July next, the President, by his proclamation, shall declare in what States and parts of States said insurrection exists, and thereupon the said several lots or parcels of land shall become charged respectively with their respective portions of said direct tax, and the same together with the penalty shall be a lien thereon, without any other or further proceeding whatever.

SEC. 3. *And be it further enacted,* That it shall be lawful for the owner or owners of said lots or parcels of lands, within sixty days after the tax commissioners herein named shall have fixed the amount, to pay the tax thus charged upon the same, respectively, into the treasury of the United States, or to the commissioners herein appointed, and take a certificate

thereof, by virtue whereof the said lands shall be discharged from said tax.

SEC. 4. *And be it further enacted*, That the title of, in, and to each and every piece or parcel of land upon which said tax has not been paid as above provided, shall thereupon become forfeited to the United States, and, upon the sale hereinafter provided for, shall vest in the United States or in the purchasers at such sale, in fee simple, free and discharged from all prior liens, incumbrances, right, title, and claim whatsoever.

Title to lands on which tax is not paid, to be in the United States

SEC. 5. *And be it further enacted*, That the President of the United States, by and with the advice and consent of the Senate, may appoint a board of three tax commissioners for each of said States in which such insurrection exists, with a salary of three thousand dollars each per annum, to give security in the sum of fifty thousand dollars each, in such form as the Secretary of the Treasury shall direct, and to be approved by him, for the faithful performance of all their duties as such, and to account for and pay over all moneys and other property coming to their hands: *Provided*, That said commissioners shall not receive pay under the provisions of this act until they shall have entered upon the discharge of their duties.

Tax commissioners for each State.

Number, pay security.

SEC. 6. *And be it further enacted*, That the said board of tax commissioners shall enter upon the discharge of the duties of their office whenever the Commanding General of the forces of the United States, entering into any such insurrectionary State or district, shall have established the military authority of the United States throughout any parish or district or county of the same, and they shall open one or more offices for the transaction of business.

When to enter upon their duties.

SEC. 7. *And be it further enacted*, That the said board of commissioners shall be required, in case the taxes charged upon the said lots and parcels of land shall not be paid as provided for in the third section of this act, to cause the same to be advertised for sale in a newspaper published in the town, parish, district, or county where situate, and if there be no such newspaper published in said county, or if the publisher thereof refuse to publish the same, then in any other newspaper to be selected by said commissioners in said district, or in the city of Washington, for at least four weeks, and by posting notices of said sale in three public places in the town, parish, district, or county within which said lands are situate, at least four weeks previous to the day of sale; and at the time and place of sale to cause the same to be severally sold to the highest bidder for a sum not less than the taxes, penalty, and costs, and ten per centum per annum interest on said tax pursuant to said notice; and the said commissioners shall, at said sale, strike off the same severally to the United States at that sum, unless some person shall bid the same or a larger sum; who shall, upon paying the purchase money in gold and silver coin, or in the Treasury notes of the United States, or in certificates of indebtedness against the United States, be entitled to receive from said commissioners their certificate of sale; which said certificate shall be received in all courts and places as prima facie evidence of the regularity and validity of said sale, and of the title of the said purchaser or purchasers under the same: *Provided*, That the owner of said lots of ground, or any loyal person of the United States, having any valid lien upon or interest in the same, may, at any time, within sixty days after said sale, appear before the said board of tax commissioners in his or her own proper person, and, if a citizen, upon taking an oath to support the Constitution of the United States, and paying the amount of said tax and penalty, with interest thereon from the date of the said proclamation of the President mentioned in the second section of this act, at the rate of fifteen per centum per annum, together with the expenses of the sale and subsequent proceedings to be determined by said commissioners, may redeem said

Tax commissioners to advertise for sale lands on which taxes are unpaid,

[Amended, 1863, ch. 21. *Post*, p. 640.]

to sell the same to highest bidder,

or to bid in for the United States.

Payment may be made in what

Certificate of sale, effect of.

Owner, or loyal person may redeem, &c.

Proceedings for redemption.

Redemption when owner is a minor, or under disability.

Certificate of commissioners, how alone impeached.

Further time for redemption granted in certain cases.

Either party may appeal.

Jurisdiction of Federal district courts.

When commissioners may lease lands taken for taxes.

Duration, &c., of lease.

Conditions of lease, and terms of occupancy.

lots of land from said sale; and any purchaser, under the same, having paid moneys, Treasury notes, or other certificates of indebtedness of the United States, shall, upon such redemption being made, be entitled to have the same, with the interest accruing after said sale, returned to him by the said commissioners, upon surrendering up the certificates of sale: *And provided, further,* That if the owner of said lots of ground shall be a minor, a non-resident alien, or loyal citizen beyond seas, a person of unsound mind, or under a legal disability, the guardian, trustee, or other person having charge of the person or estate of such person may redeem the same at any time within two years after the sale thereof, in the manner above provided, and with like effect: *And provided, further,* That the certificate of said commissioners shall only be affected as evidence of the regularity and validity of sale by establishing the fact that said property was not subject to taxes, or that the taxes had been paid previous to sale, or that the property had been redeemed according to the provisions of this act.

SEC. 8. *And be it further enacted,* That at any time within one year after the said sale by said commissioners, any person being the owner of any lot or parcel of ground at the passage of this act, who shall, by sufficient evidence, prove to the satisfaction of said board of commissioners that he or she, after the passage of this act, has not taken part in the present insurrection against the United States, or in any manner aided or abetted the same; and that, by reason of said insurrection, he or she has been unable to pay said tax, or to redeem said lands from sale within the time above provided for, the said board of commissioners may allow him or her further time to redeem the same, not exceeding two years from the day of sale; and for this purpose they may take the testimony of witnesses, and shall reduce the same to writing; and the United States, or any person claiming an interest in said lands, may appear and oppose the said application. From their decision the United States or any party in interest may appeal to the district court of the United States for said district, which is hereby authorized to take jurisdiction of the same, as in other cases involving the equity of redemption. And in case said board of commissioners should, for any cause, cease to act before the expiration of one year after said sales, the said district court shall have original jurisdiction of the proceeding for redemption, as herein provided, to take place before the said board of commissioners.

SEC. 9. *And be it further enacted,* That in cases where the owners of said lots and parcels of ground have abandoned the same, and have not paid the tax thereon as provided for in the third section of this act, nor paid the same, nor redeemed the said land from sale as provided for in the seventh section of this act, and the said board of commissioners shall be satisfied that said owners have left the same to join the rebel forces or otherwise to engage in and abet this rebellion, and the same shall have been struck off to the United States at said sale, the said commissioners shall, in the name of the United States, enter upon and take possession of the same, and may lease the same, together or in parcels, to any person or persons who are citizens of the United States, or may have declared on oath their intention to become such, until the said rebellion and insurrection in said State shall be put down, and the civil authority of the United States established, and until the people of said State shall elect a Legislature and State officers, who shall take an oath to support the Constitution of the United States, to be announced by the proclamation of the President, and until the first day of March next thereafter, said leases to be in such form and with such security as shall, in the judgment of said commissioners, produce to the United States the greatest revenue.

SEC. 10. *And be it further enacted,* That the said commissioners shall from time to time make such temporary rules and regulations, and insert

such clauses in said leases as shall be just and proper to secure proper and reasonable employment and support, at wages or upon shares of the crop, of such persons and families as may be residing upon the said parcels or lots of land, which said rules and regulations are declared to be subject to the approval of the President.

SEC. 11. *And be it further enacted*, That the said board of commissioners, under the direction of the President, may be authorized, instead of leasing the said lands vested in the United States, as above provided, to cause the same, or any portion thereof, to be subdivided and sold in parcels not to exceed three hundred and twenty acres to any one purchaser, at public sale, after giving due notice thereof, as upon the sale of other public lands of the United States, for sixty days, and to issue a certificate therefor; and that, at any such sale, any loyal citizen of the United States, or any person who shall have declared on oath his intention to become such, or any person who shall have faithfully served as an officer, musician, or private soldier or sailor in the army or navy or marine service of the United States, as a regular or volunteer, for the term of three months, may become the purchaser; and if upon such sale any person serving in the army or navy or marine corps shall pay one-fourth part of the purchase money, a certificate shall be given him, and he shall have the term of three years in which to pay the remainder, either in money or in certificates of indebtedness from the United States; and any citizen of the United States, or any person who shall have declared his intention to become such, being the head of a family, and residing in the State or district where said lands are situate, and not the owner of any other lands, may, under such rules as may be established by said board of commissioners, have the right to enter upon and acquire the rights of preemption in such lands as may be unimproved and vested in the United States, and as may be selected by said board of commissioners, under the direction of the President, from time to time, for such purpose:

Commissioners may sell instead of leasing.

Who may be purchaser.

Terms of payment.

Right of preemption.

SEC. 12. *And be it further enacted*, That the proceeds of said leases and sales shall be paid into the Treasury of the United States, one fourth of which shall be paid over to the Governor of said State wherein said lands are situated, or his authorized agent, when such insurrection shall be put down, and the people shall elect a Legislature and State officers who shall take an oath to support the Constitution of the United States, and such fact shall be proclaimed by the President for the purpose of reimbursing the loyal citizens of said State, or such other purpose as said State may direct; and one fourth shall also be paid over to said State as a fund to aid in the colonization or emigration from said State of any free person of African descent who may desire to remove therefrom to Hayti, Liberia, or any other tropical state or colony.

Proceeds of sales and leases, how to be disposed of.

Reimbursement of loyal citizens.

Emigration to Hayti, Liberia, &c.

SEC. 13. *And be it further enacted*, That in case the records of assessments and valuation of the lots of land mentioned in the first section of this act shall be destroyed, concealed, or lost, so as not to come within the possession of the said boards of commissioners, they shall be authorized to take evidence of the same, or to value and assess the same in their own judgment upon such evidence as may appear before them; and no mistake in the valuation of the same, or in the amount of tax thereon, shall, in any manner whatever, affect the validity of the sale of the same or of any of the proceedings preliminary thereto.

Proceedings when records of assessments and valuation are concealed or lost.

SEC. 14. *And be it further enacted*, That the said tax commissioners shall keep a book or books, in which they shall enter or cause to be entered the amount or quota of said direct tax assessed on each tract or parcel of land; which said amounts shall be distinctly stated in the advertisement, or notice of sale, together with a description of the tract to be sold, and an entry shall be made in said book, or books, of each tract sold, together with the name of the purchaser, and the sum for which the same may have been sold. A transcript or transcripts of said book or books,

Commissioners to keep tax-books.

Statements of advertisements.

Transcripts of books to be filed.

Copies of books and transcripts to be evidence.

Clerk to commissioners.

Construction of act 1861, ch. 45, § 13.

Ante, p. 297. Exemption from taxation.

duly verified by said commissioners, and said books when said commission shall expire, shall be filed in the office of the Secretary of the Treasury of the United States, and said books and transcripts, and copies of said books and transcripts duly certified by the Secretary of the Treasury, shall be evidence in any court in the United States. The said commissioners may employ a clerk, whose compensation shall be twelve hundred dollars per annum.

SEC. 15. *And be it further enacted*, That the thirteenth section of the act of August fifth, eighteen hundred and sixty-one, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," shall be so construed as not to exempt from taxation property above the value of five hundred dollars, but to exempt from taxation property of the value of five hundred dollars, or less, owned by individuals, notwithstanding the provisions of said act.

SEC. 16. *And be it further enacted*, That this act shall take effect from and after its passage.

APPROVED, June 7, 1862.

June 10, 1862. CHAP. XCIX. — *An Act to incorporate the Mount Olivet Cemetery Company, in the District of Columbia.*

Mount Olivet Cemetery Company incorporated.

Powers of corporation.

Corporation may hold real and personal estate.

Limitation.

Burial lots may be sold, &c.

Title to lots.

Record.

Lots not subject to debts or taxes.

Managers of corporation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Edward A. Knight, Charles J. White, and Charles D. Bowling, and their successors, be and they are hereby created a body politic and corporate by the name and title of "the Mount Olivet Cemetery Company," and by that name may have perpetual succession, may sue and be sued in the courts of law and equity, and other competent tribunals, may have and use a common seal, and the same may destroy, alter, and renew at pleasure, may associate with them such other persons in said company to any number not exceeding nine, may fill all vacancies which may occur in their own body, and may from time to time ordain such by-laws, not inconsistent with the laws in force in the District of Columbia, as they may deem necessary or proper for said company.

SEC. 2. *And be it further enacted*, That said corporation may acquire, hold, and dispose of such estate, real, personal, and mixed, as may be necessary or proper for the purposes of said corporation: *Provided*, The said corporation shall not own at any one time more than one hundred acres of land in the county of Washington, and without the limits of the city of Washington: *And provided further*, That at least thirty acres in one body be set apart and used for the purposes of a cemetery.

SEC. 3. *And be it further enacted*, That burial lots in said cemetery may be sold, leased, or otherwise disposed of by said corporation to the lot-holders, upon such conditions and subject to such regulations as said corporation or the board of managers may prescribe, and a certificate under the seal of said corporation, of the ownership or other interest in any lot aforesaid, shall in all respects have the same effect as any conveyance from said corporation of said lot would have, if executed, acknowledged, and recorded as conveyances of real estate are required by law to be; which certificate shall be entered in a book kept by said corporation for that purpose, the same to be open to the inspection of all persons interested; and burial lots in said cemetery shall not be subject to the debts of the lot-holders thereof, and the land of the said corporation dedicated to the purposes of a cemetery shall not be subject to taxation of any kind.

SEC. 4. *And be it further enacted*, That the affairs of said corporation may be conducted by such board of managers as the said corporation may ordain, to be composed of the corporators, or any selected number thereof, and such other persons as the said corporation may elect.

SEC. 5. *And be it further enacted*, That no streets, lanes, alleys, roads,