

said, the sum so received shall be deducted from what said officer would otherwise be entitled to, under the first section of this act; and every pension to which said officer is now entitled shall cease after the passage of this act.

Every surviving non-commissioned officer, &c., who enlisted in said line during the war, and continued in its service until its termination, to receive full pay. Proviso.

How to be paid.

said pay as accrued by the provisions of this act before March 3, 1828, to be paid to officers, &c.

SEC. 3. *And be it further enacted*, That every surviving non-commissioned officer, musician, or private, in said army, who enlisted therein for and during the war, and continued in service until its termination, and thereby became entitled to receive a reward of eighty dollars, under a resolve of Congress, passed May fifteenth, seventeen hundred and seventy-eight, shall be entitled to receive his full monthly pay in said service, out of any money in the treasury not otherwise appropriated; to begin on the third day of March, one thousand eight hundred and twenty-six, and to continue during his natural life: *Provided*: That no non-commissioned officer, musician or private in said army, who is now on the pension list of the United States, shall be entitled to the benefits of this act.

SEC. 4. *And be it further enacted*, That the pay allowed by this act, shall, under the direction of the Secretary of the Treasury, be paid to the officer or soldier entitled thereto, or to their authorized attorney, at such places and days as said secretary may direct; and that no foreign officer shall be entitled to said pay, nor shall any officer or soldier receive the same, until he furnish to said secretary satisfactory evidence that he is entitled to the same in conformity to the provisions of this act; and the pay allowed by this act shall not, in any way, be transferable or liable to attachment, levy, or seizure, by any legal process whatever, but shall inure wholly to the personal benefit of the officer or soldier entitled to the same by this act.

SEC. 5. *And be it further enacted*, That so much of said pay, as accrued by the provisions of this act, before the third day of March, eighteen hundred and twenty-eight, shall be paid to the officers and soldiers entitled to the same, as soon as may be, in the manner and under the provisions before mentioned; and the pay which shall accrue after said day, shall be paid semi-annually, in like manner, and under the same provisions.

APPROVED, May 15, 1828.

STATUTE I.

May 19, 1828.

[Repealed.]

After Sept. 1, 1828, there shall be levied the following duties:

On iron, in bars, or bolts, not manufactured.

On bar and bolt iron, made wholly, or in part, by rolling. Proviso.

On iron in pigs.

CHAP. LV.—*An Act in alteration of the several acts imposing duties on imports.*(a)

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the first day of September, one thousand eight hundred and twenty-eight, in lieu of the duties now imposed by law, on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties; that is to say:

First. On iron in bars or bolts, not manufactured, in whole or in part, by rolling, one cent per pound.

Second. On bar and bolt iron, made wholly, or in part, by rolling, thirty-seven dollars per ton: *Provided*, That all iron in slabs, blooms, loops, or other form, less finished than iron in bars or bolts, except pigs or cast iron, shall be rated as rolled iron in bars or bolts, and pay a duty accordingly.

Third. On iron, in pigs, sixty-two and one half cents per one hundred and twelve pounds.

(a) An act to alter and amend the several acts imposing duties on imports, July 14, 1832, ch. 227.

An act to modify the act of the fourteenth of July, 1832, and other acts imposing duties on imports, March 2, 1833, ch. 55.

An act to provide revenue from imports, and to change and modify the laws imposing duties on imports, and for other purposes, Aug. 30, 1842, ch. 270.

Fourth. On iron or steel wire, not exceeding number fourteen, six cents per pound, and over number fourteen, ten cents per pound.

On iron, or steel wire.

Fifth. On round iron, or brazier's rods, of three sixteenths to eight sixteenths of an inch diameter, inclusive; and on iron in nail or spike rods, slit or rolled; and on iron in sheets, and hoop iron and on iron slit or rolled for band iron, scroll iron, or casement rods, three and one half cents per pound.

On round iron, or brazier's rods.

Sixth. On axes, adzes, drawing knives, cutting knives, sickles, or reaping hooks, scythes, spades, shovels, squares, of iron or steel, bridle bits of all descriptions, steelyards and scale beams, socket chisels, vices, and screws of iron for wood, called wood screws, ten per cent. ad valorem, in addition to the present rates of duty.

On axes, adzes, &c.

Seventh. On steel, one dollar and fifty cents per one hundred and twelve pounds.

On steel.

Eighth. On lead, in pigs, bars, or sheets, three cents per pound; on leaden shot, four cents per pound; on red or white lead, dry or ground in oil, five cents per pound; on litharge, orange mineral, lead manufactured into pipes, and sugar of lead, five cents per pound.

On lead, in pigs or sheets.

SEC. 2. *And be it further enacted,* That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, in lieu of those now imposed by law.

After June 30, 1828, there be collected, &c. the following duties:

First. On wool unmanufactured, four cents per pound; and also, in addition thereto, forty per cent. ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-nine; from which time an additional ad valorem duty of five per cent. shall be imposed, annually until the whole of said ad valorem duty shall amount to fifty per cent. And all wool imported on the skin, shall be estimated as to weight and value, and shall pay the same rate of duty as other imported wool.

On wool unmanufactured. Wool imported.

Second. On manufactures of wool, or of which wool shall be a component part, (except carpetings, blankets, worsted stuff goods, bombazines, hosiery, mits, gloves, caps, and bindings,) the actual value of which, at the place whence imported, shall not exceed fifty cents the square yard, shall be deemed to have cost fifty cents the square yard and be charged thereon with a duty of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem: *Provided,* That on all manufactures of wool, except flannels and baizes, the actual value of which, at the place whence imported, shall not exceed thirty-three and one third cents per square yard, shall pay fourteen cents per square yard.

On manufactures of wool, or of which wool shall be a component part, except carpetings, &c.

Third. On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed fifty cents the square yard, and shall not exceed one dollar the square yard, shall be deemed to have cost one dollar the square yard, and be charged thereon with a duty of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.

Proviso: on all manufactures of wool, except, &c.

Fourth. On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed one dollar the square yard, and shall not exceed two dollars and fifty cents the square yard, shall be deemed to have cost two dollars and fifty cents the square yard, and be charged with a duty thereon of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.

On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, to exceed fifty cents the square yard.

Fifth. All manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place

On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, not to exceed 2 dollars and 50 cents the square yard, shall be deemed, &c.

- Fifth. whence imported, shall exceed two dollars and fifty cents the square yard, and shall not exceed four dollars the square yard, shall be deemed to have cost, at the place whence imported, four dollars the square yard, and a duty of forty per cent. ad valorem, shall be levied, collected, and paid, on such valuation, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.
- Sixth. *Sixth.* On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed four dollars the square yard, there shall be levied, collected, and paid, a duty of forty-five per cent. ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and from that time a duty of fifty per centum ad valorem.
- Seventh. *Seventh.* On woollen blankets, hosiery, mits, gloves, and bindings, thirty-five per cent. ad valorem. On clothing ready made, fifty per centum ad valorem.
- Eighth. *Eighth.* On Brussels, Turkey and Wilton carpets and carpetings, seventy cents per square yard. On all venetian and ingrain [ingrain] carpets or carpeting, forty cents per square yard. On all other kinds of carpets and carpeting, of wool, flax, hemp, or cotton, or parts of either, thirty-two cents per square yard. On all patent printed or painted floor cloths, fifty cents per square yard. On oil cloth other than that usually denominated patent floor cloth, twenty-five cents per square yard. On furniture oil cloth, fifteen cents per square yard. On floor matting made of flags or other materials, fifteen cents per square yard.
- After June 30, 1828, there shall be collected, &c., on the importation of the following articles, certain duties.
On unmanufactured hemp.
- SEC. 3. *And be it further enacted,* That from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid on the importation of the following articles, in lieu of the duty now imposed by law:
- First.* On unmanufactured hemp, forty-five dollars per ton, until the thirtieth day of June, one thousand eight hundred and twenty-nine, from which time, five dollars per ton in addition, per annum, until the duty shall amount to sixty dollars per ton. On cotton bagging, four and a half cents per square yard, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and afterwards a duty of five cents per square yard.
- On unmanufactured flax.
- Second.* On unmanufactured flax, thirty-five dollars per ton, until the thirtieth day of June, one thousand eight hundred and twenty-nine, from which time an additional duty of five dollars per ton, per annum, until the duty shall amount to sixty dollars per ton.
- On sail duck.
- Third.* On sail duck, nine cents per square yard; and, in addition thereto, one half cent yearly, until the same shall amount to twelve and a half cents per square yard.
- On molasses.
- Fourth.* On molasses, ten cents per gallon.
- On all imported distilled liquors.
- Fifth.* On all imported distilled spirits, fifteen cents per gallon, in addition to the duty now imposed by law.
- On all manufactures of silk, &c.
- Sixth.* On all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of thirty per centum ad valorem; the additional duty of five per centum to take effect from and after the thirtieth day of June, one thousand eight hundred and twenty-nine; and on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem.
- On indigo.
- On indigo, an additional duty of five cents the pound, from the thirtieth day of June, one thousand eight hundred and twenty-nine, until the thirtieth day of June, one thousand eight hundred and thirty, and from that time an additional duty of ten cents each year, until the whole duty shall amount to fifty cents per pound.
- After June 30, 1828, no
- SEC. 4. *And be it further enacted,* That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, no drawback of

duty shall be allowed on the exportation of any spirit, distilled in the United States, from molasses; no drawback shall be allowed on any quantity of sail duck, less than fifty bolts, exported in one ship or vessel, at any one time.

SEC. 5. *And be it further enacted*, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, in lieu of the duties now imposed by law, on window glass, of the sizes above ten inches by fifteen inches, five dollars for one hundred square feet: *Provided*, That all window glass imported in plates or sheets, uncut, shall be chargeable with the same rate of duty. On vials and bottles not exceeding the capacity of six ounces each, one dollar and seventy-five cents per groce.

SEC. 6. *And be it further enacted*, That from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, in lieu of the duties now imposed by law, on all imported roofing slates, not exceeding twelve inches in length, by six inches in width, four dollars per ton; on all such slates exceeding twelve, and not exceeding fourteen inches in length, five dollars per ton; on all slates exceeding fourteen, and not exceeding sixteen inches in length, six dollars per ton; on all slates exceeding sixteen inches, and not exceeding eighteen inches in length, seven dollars per ton; on all slates exceeding eighteen, and not exceeding twenty inches in length, eight dollars per ton; on slates exceeding twenty inches and not exceeding twenty-four inches in length, nine dollars per ton; and on all slates exceeding twenty-four inches in length, ten dollars per ton. And that, in lieu of the present duties, there be levied, collected, and paid, a duty of thirty-three and a third per centum, ad valorem, on all imported ciphering slates.

SEC. 7. *And be it further enacted*, That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens, imported direct from China, the original cost of which, at the place whence imported, with the addition of twenty per cent. if imported from the Cape of Good Hope, or from any place beyond it, and of ten per cent. if imported from any other place, shall be less than thirty-five cents the square yard, shall, with such addition, be taken and deemed to have cost thirty-five cents the square yard, and charged with duty accordingly.

SEC. 8. *And be it further enacted*, That, in all cases where the duty which now is, or hereafter may be, imposed, on any goods, wares, or merchandises, imported into the United States, shall, by law, be regulated by, or be directed to be estimated or levied upon the value of the square yard, or of any other quantity or parcel thereof; and in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandises, imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered, to cause the actual value thereof, at the time purchased, and place from which the same shall have been imported into the United States, to be appraised, estimated, and ascertained, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require: And it shall, in every such case, be the duty of the appraisers of the United States, and of every of them, and of every other person who shall act as such appraiser, by all the reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual value, any invoice or affidavit thereto, to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and place from whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require; and all such goods, wares, and merchandises, being manufactures of

drawback of duty shall be allowed on the exportation of any spirits, &c.

After June, 30, 1828, on window glasses of certain sizes. Proviso: all window glass imported.

On all imported roofing slates.

On ciphering slates.

On cotton cloths, excepting nankeens, imported direct from China, &c.

In all cases where the duty now is, or hereafter may be, imposed on any goods, &c.

Appraise-
ment.

Proviso.

In cases
where the ac-
tual value to be
appraised of any
goods, &c. im-
ported into the
United States,
and subject to
ad valorem du-
ty.

Proviso.

1799, ch. 22.
1823, ch. 21.

Duty of the
Secretary of the
Treasury.

wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated by the said appraisers, and every of them, and every person who shall act as such appraiser, to have been, at the time purchased, and place from whence the same were imported into the United States, of as great actual value as if the same had been entirely finished. And to the value of the said goods, wares, and merchandise, so ascertained, there shall, in all cases where the same are or shall be charged with an ad valorem duty, be added all charges, except insurance, and also twenty per centum on the said actual value and charges, if imported from the Cape of Good Hope, or any place beyond the same, or from beyond Cape Horn; or ten per centum if from any other place or country: and the said ad valorem rates of duty shall be estimated on such aggregate amount, any thing in any act to the contrary notwithstanding: *Provided*, That, in all cases where any goods, wares, or merchandise, subject to ad valorem duty, or whereon the duty is or shall be by law regulated by, or be directed to be estimated or levied upon the value of the square yard, or any other quantity or parcel thereof, shall have been imported into the United States from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value thereof, at the time of purchase before such last exportation to the United States, in the country where the same may have been originally manufactured or produced.

SEC. 9. *And be it further enacted*, That, in all cases where the actual value to be appraised, estimated, and ascertained, as hereinbefore stated, of any goods, wares, or merchandise, imported into the United States, and subject to any ad valorem duty, or whereon the duty is regulated by, or directed to be imposed or levied on, the value of the square yard, or other parcel or quantity thereof, shall, by ten per centum, exceed the invoice value thereof, in addition to the duty imposed by law on the same, if they had been invoiced at their real value, as aforesaid, there shall be levied and collected, on the same goods, wares, and merchandise, fifty per centum of the duty so imposed on the same goods, wares, and merchandise, when fairly invoiced: *Provided, always*, That nothing in this section contained shall be construed to impose the said last-mentioned duty of fifty per centum, for a variance between the bona fide invoice of goods produced in the manner specified in the proviso to the eighth section of this act, and the current value of the said merchandise in the country where the same may have been originally manufactured or produced: *And, further*, That the penalty of fifty per centum, imposed by the thirteenth section of the act, entitled "An act supplementary to, and to amend the act, entitled 'An act to regulate the collection of duties on imports and tonnage, passed the second day of March, one thousand seven hundred and ninety-nine, and for other purposes,'" approved March first, one thousand eight hundred and twenty-three, shall not be deemed to apply or attach to any goods, wares, or merchandise, which shall be subject to the additional duty of fifty per centum, as aforesaid, imposed by this section of this act.

SEC. 10. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, under the direction of the President of the United States, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, as the President of the United States shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual value thereof, and of the square yards, parcels, or other quantities thereof, as the case may require, and of such actual value of every of them: And it shall be the duty of the Secretary of the Treasury to report all such

rules and regulations, with the reasons therefor, to the then next session of Congress.

APPROVED, May 19, 1828.

STATUTE I.

May 19, 1828.

[Obsolete.]

CHAP. LVI.—*An Act making appropriations for the improvement of certain harbours, the completion of the Cumberland road to Zanesville, the securing the lighthouse on the Brandywine Shoal, and the making of surveys.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the following sums be, and the same are hereby, appropriated, to wit :

For the completion of the Cumberland road, continued to Zanesville, in the state of Ohio, one hundred and seventy-five thousand dollars: (a) which said sum of money shall be replaced out of the fund reserved, for laying out and making roads, under the direction of Congress, by the several acts passed for the admission of the states of Ohio, Indiana, Illinois, and Missouri into the Union, on an equal footing with the original states.

Completion of Cumberland road, &c.

To complete the removal of obstructions at the mouth of Grand river, in the state of Ohio, nine thousand one hundred and thirty-five dollars and eleven cents.

Removal of obstructions from Grand river.

To complete the removal of obstructions at the mouth of Huron river, in the state of Ohio, four thousand four hundred and thirteen dollars and thirty-five cents.

Removal of obstructions from Huron river.

To complete the erection of piers, at the mouth of Dunkirk harbour, in the state of New York, six thousand dollars:

Piers at Dunkirk harbour.

To complete the construction of the road from Detroit to Maumee, five thousand nine hundred dollars.

A road from Detroit to Maumee.

To continue the road from Detroit to Chicago, as far as the boundary line of the state of Indiana, eight thousand dollars.

Road from Detroit to Chicago.

To pay a balance due the commissioners for laying out a road from Detroit to Saganaw river and bay, and a road from Detroit to Fort Gratiot, in the territory of Michigan, three hundred and two dollars and sixty-nine cents.

A balance due for laying out a road, &c.

To complete the building of two piers at the mouth of Oswego harbour, in the state of New York, authorized by an act of Congress, approved the twentieth [second] of March last, entitled "An act to authorize the improving of certain harbours, the building of piers, and for other purposes," nine thousand five hundred and eighty-three dollars and thirty-nine cents. (b)

Two piers at the mouth of Oswego harbour.

Act of March 2, 1827, ch. 46.

For deepening the channel of entrance, into the harbour of Presque Isle, six thousand two hundred and twenty-three dollars and eighteen cents.

Deepening the channel near Presque Isle.

For completing the removal of obstructions at the mouth of Ashtabula creek, Ohio, two thousand four hundred and three dollars and fifty cents.

Removal of obstructions in Ashtabula creek, Ohio.

For completing the removal of obstructions at the mouth of Cunningham creek, Ohio, one thousand five hundred and seventeen dollars and seventy-six cents.

Removal of obstructions in Cunningham creek, Ohio.

For removing obstructions to the navigation of Kennebec river, at Lovejoy's Narrows, by removing the half tide and other rocks, in addition to the appropriation of last session, three thousand five hundred dollars.

Removing obstructions in Kennebec river.

For preserving and securing the lighthouse on the Brandywine Shoal, in the bay of Delaware, ten thousand dollars.

Lighthouse on Brandywine shoal.

For defraying the expenses incidental to making examinations and surveys, under the act of thirtieth April, one thousand eight hundred and

Incidental expenses, &c.

(a) Notes of the acts which have passed relating to the Cumberland road, vol. ii. 357.

(b) This act was passed on the 2d March, 1827.