LAWS OF THE UNITED STATES.

Passed at the First Session of the Thirty-seventh Congress,

[PUBLIC—No. 39.]

AN ACT to prohibit the sale of spirituous liquors and intoxicating drinks in the District of Columbia in certain cases.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall not be lawful for any person in the District of Columbia to sell, give, or administer to any soldier or volunteer in the service of the United States, or any person wearing the uniform of such soldier or volunteer, any spirituous liquor or 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.

[PUBLIC—No. 40.]

AN ACT to provide increased revenue from imports, to pay interest on the public debt, and for other purposes.

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. 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: *Provided,* That all sirups 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, fifteen cents per pound; on almonds, four cents per pound; shelled 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 chiccory root, one cent per pound; and on chiccory, 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 [illegible] per pound; on mace and nutmegs, [illegible] per pound; [illegible] 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 [illegible] 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 salts, 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 lime, thirty cents per one hundred pounds; on saltpetre, crude, one cent per pound; refined, or partially refined, two cents per pound; on 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.

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: [illegible] twenty per centum ad valorem; on ginger, preserved or pickled, thirty per centum ad valorem; on limes, lemons, oranges, bananas, and plantains, twenty-five 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 India-rubber, raw or unmanufactured, ten per centum ad valorem; on India rubber shoes and boots, thirty per centum ad valorem; on ivory, unmanufactured, and on vegetable ivory, ten per centum ad valorem; on [illegible] fifty per centum ad valorem; on silk in the gum, not more advanced than singles, 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 at over one dollar per square yard, forty per centum ad valorem; [illegible] the component material of chief value, valued at three dollars per square yard or under, thirty per centum [illegible] three dollars per square yard, forty per centum ad valorem; on silk ribbons, [illegible] forty per centum ad valorem.

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 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.

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.

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 ware houses 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 stores or bonded warehouses 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 Treasurer 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.

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" whenever it occurs, and insert in each place "worsted;" seventh, in section fourteen, first article, 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 jewelers;" eleventh, in section twenty-two, strike out "composition of glass or paste, when set;" twelfth, in section twenty-three, article sheathing metal, strike out "yard" and insert "foot."

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.

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 same shall be, and is hereby apportioned to the States respectively, in the manner following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 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.

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.

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 administer 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.

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 as 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.

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.

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.

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 consent to disclose the particulars of any 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.

SEC. 16. *And be it further enacted,* That if any such person shall deliver or disclose to any assessor appointed in pursuance of this act, and requiring a list or lists as aforesaid, any false or fraudulent list, with intent to 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.

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.

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 person 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 purpose of this act.

SEC. 19. *And be it further enacted,* That whenever there shall be in any assessment district any property, lands and lots of ground, buildings, dwelling-houses, not owned or possessed by, or under the care and management of, any person or persons within such district, and are 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 [illegible] 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 purpose of this act.

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, [illegible] 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 [illegible] immediately after the receipt thereof, and the said lists shall be valid and sufficient for the purpose 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.

SEC. 21. *And be it further enacted,* [illegible]

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 notification 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 notification, 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 assessor 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 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 assessor, 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.

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.

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.

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.

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 list 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 may appear just and equitable.

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.

SEC. 28. *And be it further enacted,* That it shall be the duty of the 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.

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 to them made, as aforesaid, and the assessors respectively [illegible]

SEC. 30. *And be it further enacted,* That there shall be allowed and paid to the several assessors [illegible] the sum of three dollars, and for traveling 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, [illegible] appropriated.

SEC. 31. *And be it further enacted,* That each collector, [illegible] 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.

SEC. 32. *And be it further enacted,* That the 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 collection 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 therein 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.

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.

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.

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 have been 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 notification, it shall be the duty of each collector, in person or by deputy, to apply at 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 the date of such notification, and the place proposed for the 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 officer 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.

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 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 the 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 addition of twenty per centum thereto, the collector shall purchase the same in behalf of the United States for the amount aforesaid. [illegible]

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 the lists of the same to one of the collectors within the same State, to be designated to 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 tax 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.

SEC. 38. *And be it further enacted,* That when any tax [illegible] 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 thereto, 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.

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 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 on 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 on the same at the rate of twenty per centum per annum and of a commission of five per cent [illegible] such payment for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchaser the moneys thus paid for their use; and the collectors, respectively, shall give deeds for the [illegible] or property aforesaid to the purchasers [illegible] the same, in all cases where the same shall not have been redeemed within two years as aforesaid [illegible]

SEC. 40. *And be it further enacted,* That the collectors shall, at the expiration of every month after they shall, respectively, commence their collections, 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 [illegible] And each of the said collectors shall complete the collection of all sums 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 [illegible] *Provided, however,* That the period of one year and three months from the said day shall be [illegible] allowed to the collector designated in each State as aforesaid by the Secretary of the Treasury with respect to the taxes contained in the lists transmitted to him by the other collectors aforesaid.

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 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 list 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 the manner aforesaid, shall or may have been purchased by him in behalf of the United States.

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 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 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 [illegible] prior to the proposed time of sale, may and shall be sold by the marshal or his deputy [illegible]

SEC. 43. *And be it further enacted,* [illegible]

SEC. 44. *And be it further enacted,* [illegible] month of December, to be laid before Congress.

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 [illegible] by the fourteenth section of this act provided, all transfers and changes of property in lands, lots of ground, buildings, and dwelling-houses [illegible] made and effected in their respective districts subsequent to the next preceding valuation, assessment and apportionment [illegible] and within twenty days thereafter they shall make out three lists of such transfers and changes [illegible] one list to the Secretary of the Treasury [illegible] other 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 said collectors to commence levying and collecting the annual direct tax by this act laid and imposed, according to the assessment of the tax heretofore delivered by the said assessors as aforesaid, subject only to such alterations therein as shall be [illegible] the opinion of the Secretary of the Treasury to conform to the transfers and changes as aforesaid, ascertained by the assessors aforesaid; and the said collectors shall, annually, in all respects proceed to and complete the collection of the said direct tax in like manner and within the time prescribed.

SEC. 46. *And be it further enacted,* That in case any State, Territory, or the District of Columbia, [illegible] 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 case it shall be lawful for the Secretary of the Treasury to appoint [illegible] assessors, assistant assessors, and collectors, as in this act provided, whose duty it shall be to proceed forthwith, under such regulations as the Secretary of the Treasury shall prescribe, to collect the same, or any part of said direct tax, the same as though the State, Territory, or District had not given notice of or assumed to levy, collect and pay said taxes, or part thereof.

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.

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 [illegible]

Continued on the Sixth Page.