

BY AUTHORITY OF CONGRESS.

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THE  
**Public Statutes at Large**  
OF THE  
**UNITED STATES OF AMERICA,**  
FROM THE

ORGANIZATION OF THE GOVERNMENT IN 1789, TO MARCH 3, 1845.

ARRANGED IN CHRONOLOGICAL ORDER.

WITH

REFERENCES TO THE MATTER OF EACH ACT AND TO THE SUBSEQUENT ACTS  
ON THE SAME SUBJECT,

AND

COPIOUS NOTES OF THE DECISIONS

OF THE

**Courts of the United States**

CONSTRUING THOSE ACTS, AND UPON THE SUBJECTS OF THE LAWS.

WITH AN

INDEX TO THE CONTENTS OF EACH VOLUME,

AND A

FULL GENERAL INDEX TO THE WHOLE WORK, IN THE CONCLUDING VOLUME.

TOGETHER WITH

The Declaration of Independence, the Articles of Confederation, and  
the Constitution of the United States;

AND ALSO,

TABLES, IN THE LAST VOLUME, CONTAINING LISTS OF THE ACTS RELATING TO THE JUDICIARY,  
IMPOSTS AND TONNAGE, THE PUBLIC LANDS, ETC.

EDITED BY

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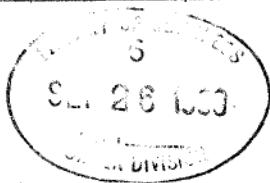
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OF THE  
PUBLIC ACTS OF CONGRESS,  
CONTAINED IN VOLUME THIRD.

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THE  
LAWS OF THE UNITED STATES.

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ACTS OF THE THIRTEENTH CONGRESS  
OF THE  
UNITED STATES,

*Passed at the first session, which was begun and held at the City of Washington, in the District of Columbia, on Monday, the twenty-fourth day of May, 1813, and ended the second day of August, 1813.*

JAMES MADISON, President; ELBRIDGE GERRY, Vice President of the United States and President of the Senate; HENRY CLAY, Speaker of the House of Representatives.

STATUTE I.

CHAPTER I.—*An Act concerning certain streets in Georgetown.* (a)

June 14, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall and may be lawful for the proprietors of the ground to open a new street in the town of Georgetown, in the District of Columbia, beginning at the termination of three hundred and seventy-eight feet and six inches from the intersection of Washington and Bridge streets, on the east side of Washington street and south of Bridge street, and thence running parallel with Bridge street to Rock creek, of the width of sixty feet, to be called Needwood street.*

Needwood  
street to be  
opened.

*SEC. 2. And be it further enacted, That Greene street, in the said town, be opened and extended to Causeway street, in lines parallel with Washington street; and that Montgomery street, in the said town, be opened and extended from Bridge street to Needwood street, in lines parallel with Washington street.*

Greene and  
Montgomery  
streets to be  
opened and ex-  
tended.

*SEC. 3. And be it further enacted, That the streets called and known by the names of Lovely and Wapping, and all that part of Montgomery street, south from Bridge street to Causeway street, not embraced in lines parallel with Washington street, lying between Washington street and Rock creek, in the said town, upon the opening and establishment of the said streets, between Washington street and Rock creek, be, and the same are hereby vacated; and the title to the ground over which the same now runs, shall be vested in fee simple in the proprietors of the ground over which the streets to be opened and extended by virtue of this act, shall run, in proportion to the quantity owned by each proprietor.*

Certain parts  
of Wapping and  
Lovely streets  
vacated, and  
the ground re-  
invested in ori-  
ginal proprie-  
tors.

APPROVED, June 14, 1813.

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(a) An act to amend the charter of Georgetown, March 3, 1805, chap. 32.  
Vol. III.—1 A

## STATUTE I.

June 19, 1813.

Act of July  
29, 1813, chap.  
35.Agreements  
with fishermen  
under what  
sanctions to be  
made.Fishermen  
neglecting their  
duty.Act of July  
20, 1790, chap.  
29, sec. 7.Conditions to  
which they be-  
come subject.Fishing ves-  
sels to continue  
liable for wages  
of the hands for  
six months after  
sale of fish.Just accounts  
of sales to be  
produced,  
otherwise the  
vessel answer-  
able.If vessel sued  
the owner may  
give bond.CHAP. II.—*An Act for the government of persons in certain fisheries.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the master or skipper of any vessel of the burthen of twenty tons or upwards, qualified according to law for carrying on the bank and other cod fisheries, bound from a port of the United States to be employed in any such fishery, at sea, shall, before proceeding on such fishing voyage, make an agreement in writing or print with every fisherman who may be employed therein, (except only an apprentice or servant of himself or owner,) and, in addition to such terms of shipment as may be agreed on, shall in such agreement express whether the same is to continue for one voyage or for the fishing season, and shall also express, that the fish or the proceeds of such fishing voyage or voyages, which may appertain to the fishermen, shall be divided among them in proportion to the quantities or number of said fish which they may respectively have caught; which agreement shall be endorsed or countersigned by the owner of such fishing vessel or his agent. And if any fisherman, having engaged himself for a voyage or for the fishing season, in any fishing vessel, and signed an agreement therefor as aforesaid, shall thereafter and while such agreement remains in force and to be performed, desert or absent himself from such vessel without leave of the master or skipper thereof, or of the owner or his agent, such deserter shall be liable to the same penalties as deserting seamen or mariners are subject to in the merchant service, and may in the like manner, and upon the like complaint and proof, be apprehended and detained; and all costs of process and commitment, if paid by the master or owner, shall be deducted out of the share of fish, or proceeds of any fishing voyage to which such deserter had or shall become entitled. And any fisherman, having engaged himself as aforesaid, who shall during such fishing voyage refuse or neglect his proper duty on board the fishing vessel, being thereto ordered or required by the master or skipper thereof, or shall otherwise resist his just commands to the hinderance or detriment of such voyage, besides being answerable for all damages arising thereby, shall forfeit to the use of the owner of such vessel his share of any public allowance which may be paid upon such voyage.*

*SEC. 2. And be it further enacted, That where an agreement or contract shall be so made and signed for a fishing voyage or for the fishing season, and any fish which may have been caught on board such vessel during the same, shall be delivered to the owner or to his agent for cure, and shall be sold by said owner or agent, such vessel shall, for the term of six months after such sale, be liable and answerable for the skipper's and every other fisherman's share of such fish, and may be proceeded against in the same form and to the same effect as any other vessel is by law liable and may be proceeded against for the wages of seamen or mariners in the merchant service. And upon such process for the value of a share or shares of the proceeds of fish delivered and sold as aforesaid it shall be incumbent on the owner or his agent to produce a just account of the sales and division of such fish according to such agreement or contract; otherwise the said vessel shall be answerable upon such process for what may be the highest value of the share or shares demanded. But in all cases the owner of such vessel or his agent, appearing to answer to such process, may offer thereupon his account of general supplies made for such fishing voyage and of other supplies therefor made to either of the demandants, and shall be allowed to produce evidence thereof in answer to their demands respectively; and judgment shall be rendered upon such process for the respective balances which upon such an inquiry shall appear: Provided always, That when process shall be issued against any vessel liable as aforesaid, if the owner thereof, or his*

agent, will give bond to each fisherman in whose favour such process shall be instituted with sufficient security, to the satisfaction of two justices of the peace, one of whom shall be named by such owner or agent, and the other by the fisherman or fishermen pursuing such process, or if either party shall refuse, then the justice first appointed shall name his associate, with condition to answer and pay whatever sum shall be recovered by him or them on such process, there shall be an immediate discharge of such vessel: *Provided*, That nothing herein contained shall prevent any fisherman from having his action at common law for his share or shares of fish or the proceeds thereof as aforesaid.

Remedy at  
common law to  
be preserved.

APPROVED, June 19, 1813.

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STATUTE I.

CHAP. IV.—*An Act to amend the act in addition to the act, entitled "An act to raise an additional military force, and for other purposes."*

July 5, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That five of the regiments which were authorized to be raised by an act in addition to the act, entitled "An act to raise an additional military force, and for other purposes," passed the twenty-ninth day of January, one thousand eight hundred and thirteen, may, at the discretion of the President of the United States, be enlisted for and during the war, unless sooner discharged, and be limited as to service to the defence of the sea board of the United States, or of such part thereof as the President may elect and determine.

[Obsolete.]  
Act of Janua-  
ry 29, 1813,  
ch. 15.

Act of March  
3, 1815, ch. 78.  
Five of the  
regiments late-  
ly authorized to  
be raised may  
be enlisted for  
the war.

SEC. 2. *And be it further enacted*, That each man recruited under the authority of this act, be allowed the same bounty in money and land as is allowed by law to men enlisted for five years or for the war, and that the officers, non-commissioned officers, musicians and privates, shall receive the same pay, clothing, subsistence and forage, be entitled to the same benefits, be subject to the same rules and regulations, and be placed in every respect on the same footing as the other regular troops of the United States.

Bounty, &c.  
&c. to recruits.

APPROVED, July 5, 1813.

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STATUTE I.

CHAP. VI.—*An Act authorizing the President of the United States to cause to be built barges for the defence of the ports and harbours of the United States.*

July 5, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That for the protection of the ports and harbours of the United States, the President shall cause to be built, without delay, such number of barges as he may deem necessary, to be armed, equipped, and manned as he may direct, of a size not less than forty-five feet long, and capable of carrying heavy guns.

Repealed by  
act of February  
27, 1815, ch. 62.

A number of  
barges to be  
built.

SEC. 2. *And be it further enacted*, That for the purpose aforesaid the sum of two hundred and fifty thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the Treasury not otherwise appropriated.

Specific ap-  
propriation.

APPROVED, July 5, 1813.

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STATUTE I.

CHAP. VII.—*An Act further extending the time for issuing and locating military land warrants.*

July 5, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of War be authorized to issue military land warrants to such persons as have

[Obsolete.]  
Act of June  
9, 1794, ch. 62.  
Act of March  
21, 1808, ch. 37.

Act of Dec. 19, 1809, ch. 3.

Certain military warrants may be issued by the Secretary of War.

or shall, before the first day of March, one thousand eight hundred and sixteen, produce to him satisfactory evidence of the validity of their claims; which warrants, with those heretofore issued and not yet satisfied, shall and may be located in the name of the holders or proprietors thereof, prior to the first day of October, one thousand eight hundred and sixteen, on any unlocated parts of the fifty quarter townships, and the fractional quarter townships reserved by law for original holders of military land warrants. And patents shall be granted for the land located under this act, in the same manner as is directed by former acts for granting military lands.

APPROVED, July 5, 1813.

#### STATUTE I.

July 13, 1813.

**CHAP. VIII.—An Act to reward the officers and crew of the sloop of war Hornet; and Lieutenant Elliott and his officers and companions.**

Prize money to the officers and crew of the Hornet, and to Lieutenant Elliott, his officers and companions.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President of the United States be, and he is hereby authorized to have distributed as prize money to Captain James Lawrence, late of the sloop of war Hornet, his officers and crew, or their widows and children, the sum of twenty-five thousand dollars, for the capture and destruction of the British brig Peacock; and to Lieutenant Elliott, and his officers and companions, or their widows and children, the sum of twelve thousand dollars, for the capture and destruction of the British brig Detroit; and that the sum of thirty-seven thousand dollars be, and the same is hereby appropriated to the purpose aforesaid, to be paid out of any money in the Treasury not otherwise appropriated.

APPROVED, July 13, 1813.

#### STATUTE I.

July 13, 1813.

**CHAP. IX.—An Act freeing from postage all letters and packets to and from the superintendent general of military supplies.**

Privilege of franking to superintendent general of military supplies.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all letters and packets to and from the superintendent general of military supplies, which relate to his official duties, shall be free from postage.

APPROVED, July 13, 1813.

#### STATUTE I.

July 13, 1813.

**CHAP. X.—An Act to relinquish the claims of the United States to certain goods, wares, and merchandise, captured by private armed vessels.**

[Obsolete.]  
Claim of the United States to British goods relinquished in cases where they have been condemned for the benefit of the captors, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all right and claim which may have accrued to the United States, under an act, entitled "An act to prohibit the commercial intercourse between the United States and Great Britain and France and their dependencies, and for other purposes," and an act, entitled (a) "An act concerning the commercial intercourse between the United States and Great Britain and France, and their dependencies, and for other purposes," (a) and an act supplementary to the last mentioned act, (a) to goods, wares, and merchandise, being the property of British subjects, and shipped from the ports of the United Kingdom of Great Britain and Ireland, since the declaration of war by the United States against that

(a) Act of March 1, 1809, chap. 24.  
Act of May 1, 1810, chap. 39.  
Act of March 2, 1811, chap. 29.

Kingdom, which have been captured by private armed vessels of the United States, on the high and open seas, and without the territorial limits and jurisdiction of the United States, and have been libelled and claimed, by or in behalf of the owners and other persons interested in the said private armed vessels, in some court of the United States having competent jurisdiction thereof, be, and the same are hereby relinquished in all cases where such goods, wares, and merchandise, being the property of British subjects, and captured as aforesaid, shall have been or shall be condemned as prize of war, for the benefit of the captors, by the final judgment of any court of the United States, having jurisdiction as aforesaid; all suits, libels, or prosecutions instituted or commenced in behalf of the United States, for the recovery of any forfeiture or penalty, accrued by reason of an infraction of any of the three acts first above mentioned, affecting any goods, wares, or merchandise, the property of British subjects, and which have been captured as aforesaid, and libelled in behalf of the captors, shall be discontinued on payment of the costs accrued on such suits or libels, by or on behalf of the said owner or owners. But in all cases where goods, wares, and merchandise thus libelled, shall not be condemned as aforesaid for the benefit of the captors, the right and claim of the United States to the forfeiture of such goods, wares, and merchandise, shall, notwithstanding the discontinuance of the suits and libels in behalf of the said states, remain unimpaired, and such forfeitures may, after a final decision against the captors, be recovered or remitted in conformity with the provisions of the several laws now in force, in the same manner as if such suits or libels had not been discontinued; *Provided*, That nothing herein contained shall extend to or embrace any capture made by such private armed vessels in violation of the additional instructions of the President of the United States to the public and private armed vessels thereof, of the twenty-eighth day of August, in the year one thousand eight hundred and twelve, after the captor shall have been apprized thereof, or by any such private armed vessel which was in any port of the United States subsequent to the said proclamation, and prior to such capture.

Suits on behalf of the United States to be discontinued.

Where not condemned for the benefit of the captors, the rights of the United States to remain.

SEC. 2. *And be it further enacted*, That no decision which may hereafter be made by the Secretary of the Treasury, under the act, entitled "An act directing the Secretary of the Treasury to remit fines, forfeitures and penalties in certain cases," shall be held as affecting the claim of any person or persons claiming as captors any goods, wares, or merchandise, the forfeiture of which to the United States shall have been remitted by such decision.

Decision of  
Secretary of  
Treasury not to  
affect claims of  
captors, &c.

Act of Jan. 2,  
1813, chap. 7.

SEC. 3. *And be it further enacted*, That all goods, wares, and merchandise, captured and libelled as aforesaid, shall pay the same duties, to be secured and collected in the same manner as is provided by the act "concerning letters of marque, prizes and prize goods," with respect to the like goods, wares, and merchandise, when captured from the enemy, and made prize of war.

Act of June  
26, 1812, chap.  
107.

APPROVED, July 13, 1813.

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STATUTE I.

CHAP. XI.—*An Act to incorporate a company for making a certain turnpike road in the county of Alexandria.*

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July 13, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That William Robinson, Charles Lee, Charles Alexander, Thomas Swan, Robert Conway and Philip Richard Fendal, be, and they are hereby appointed a board of commissioners, a majority of whom to constitute a quorum, with full power to receive and enter in such book or books as they may deem proper, by themselves or their agents, subscriptions for raising a capital stock

Commissioners appointed for receiving subscriptions, &c. &c.

of eight thousand dollars, in shares of fifty dollars each, for the purpose of opening, gravelling and improving a road in the county of Alexandria, in the District of Columbia, from the intersection of West street and Pendleton street, in the town of Alexandria, to the boundary line of the District of Columbia, in the most direct and practicable route towards Leesburg, conforming as nearly as shall be found advantageous and convenient to the present main road leading from the said intersection towards Leesburg, and through the county of Alexandria aforesaid: *Provided*, That no subscription shall be received unless the sum of five dollars be first paid into the hands of such agent or other person as the said commissioners may authorize to receive it. The times, places and manner of receiving and entering subscriptions shall be prescribed by the said commissioners, and advertised in such gazettes as they may deem expedient; and whenever one hundred shares or more shall be subscribed, the commissioners, or a majority of them, shall give notice in some newspaper printed in the said District of a time and place, to be by them appointed, for the subscribers to proceed to organize the corporation by an election of officers; and all persons who may then be or thereafter may become the proprietors of shares in the said capital stock, either as subscribers for the same or as the legal representatives, successors or assignees of such subscribers, shall become one body politic and corporate, in deed and in law, by the name and style of the "Alexandria and Leesburg Turnpike Company," and by the same name shall have perpetual succession and all the privileges belonging to a corporation; and shall be capable of taking and holding their said capital stock and the profits thereof, and of enlarging the same by new subscriptions if found necessary to fulfil the intent of this act; and of purchasing, taking and holding to them and their successors and assigns in fee simple, or for any lesser estate, all such lands, tenements and hereditaments and estate, real and personal, as shall be necessary and useful in the prosecution of their work; and of suing and being sued, of having a common seal, and of doing all and every other matter and thing concerning the subject aforesaid, which a corporation or body politic may do.

Annual meetings for the choice of directors, officers, &c. &c.

SEC. 2. *And be it further enacted*, That the said company shall meet on the third Monday in March in every year, at such place as shall be fixed by their by-laws, for the purpose of choosing such officers as aforesaid for the ensuing year, in manner aforesaid, and at such other times as they shall be summoned by the president and directors aforesaid; at which annual or special meetings they shall have full power and authority to do and perform any act by law allowed and pertaining to the affairs of said company; and the president and directors for the time being shall hold their offices until others shall be appointed in their places; and the said corporation shall not be deemed to be dissolved by reason of any defect of officers, but if it should happen that there should be no president or directors competent to call a meeting of the stockholders, the same may be called by any stockholder for the purpose of electing such officers, giving thirty days' notice of the time and place of such meeting, by advertisements in a newspaper printed in the District of Columbia.

Printed certificates of shares to be delivered to stockholders. Such certificates made transferable.

SEC. 3. *And be it further enacted*, That the president and directors shall procure printed certificates for all the shares of said stock, and shall deliver one such certificate signed by the president, to each person for every share by him or her subscribed and held, which certificate shall be transferable at his or her pleasure, in person or by attorney, in the presence of the president, clerk or treasurer of said company, who shall witness the same; subject however, to all payment due or to grow due thereupon; and the assignee holding any such certificate, having caused the assignment to be entered in a book of the company to be kept for that purpose, shall be a member of said company; and for every certifi-

cate by him held shall be entitled to one share in the capital stock and estate of said company. And if any stockholder, after thirty days' public notice in a newspaper printed in the District of Columbia, of the time and place appointed for the payment of any portion or dividend of the sum subscribed in said stock, shall neglect to pay the same for the space of thirty days after the time so appointed, the share or shares on which such delinquency has taken place, may be sold at public auction, and transferred by them to any person or persons willing to purchase for such price as can be obtained; or in case any proprietor shall fail to pay any instalment which shall be duly assessed, such instalment, or any part thereof, that shall remain deficient or unpaid, may be recovered of the person or persons so failing to pay, by warrant from a justice of the peace, if the amount shall not exceed twenty dollars; and if the sum so due shall exceed twenty dollars, the same may be recovered by motion, in the name of the said company, on ten days' notice, or by action at law in the usual course of judicial proceedings, in any court of record in the District of Columbia; and in all instances where the person so failing to pay his instalment cannot be found in the said District, then recovery shall be had against him by such mode of judicial proceeding as is authorized by the laws of the country where such defaulter shall be found; and in all such warrants, motions or actions, the certificate of the clerk, or recording officer of the said company shall be conclusive evidence of the defendant's being a member of the company, and *prima facie* evidence of the amount due on the share or shares held by such defendant.

Stockholders,  
delinquent, to  
forfeit their first  
payments in  
certain cases.

Instalments,  
how recovera-  
ble, &c. &c.

**SEC. 4.** *And be it further enacted,* That the said president and directors shall meet at such times and places as shall be agreed upon for transacting their business; at which meetings any three members shall form a quorum, who, in the absence of the president may choose a chairman, and shall keep minutes of all their transactions fairly entered in a book; and a quorum being met, they shall have full power and authority to appoint a treasurer and all other officers necessary and convenient, and agree with and appoint all such surveyors, intendants, artists or other agents, as they shall judge necessary to carry on the intended works, and to fix their salaries, wages or compensation; to direct and order the times, manner, and proportions, when and in which the stockholders shall pay moneys due on their respective shares; to draw orders on the treasurer for all moneys due from the said company, and, generally, to do and transact all such other matters, acts, and things as by the by-laws, rules, and regulations of said company, shall be required or permitted.

President and  
directors to  
have stated  
meetings.

**SEC. 5.** *And be it further enacted,* That upon application of the said president and directors of the said company, to the circuit court of the District of Columbia, or to the judges thereof out of court, the said court, or the judges, or any two of the judges thereof out of court, shall appoint three commissioners, not interested in any of the lands through which the said road may be laid out, nor interested in the stock of the company hereby created, nor in the stock of any other turnpike company, who shall each receive from the said president, directors, and company, two dollars for every day they shall respectively be actually necessarily employed in or about the affairs of the said company. And each of the said commissioners, before he proceeds to act as such, shall take and subscribe on oath, or solemn affirmation, in the presence of a justice of the peace, that he will well, faithfully and impartially, according to the best of his skill and judgment, and without unnecessary delay, execute and perform all the duties required of him as a commissioner under the sixth section of the act of Congress, entitled "An act to incorporate a company for making certain turnpike roads in the District of Columbia;" which oaths or affirmations so subscribed and certified by the justice, in whose presence they shall be severally taken and subscribed, shall be

Commission-  
ers for ascer-  
taining value of  
land to be ap-  
pointed.

Act of April  
25, 1810, chap.  
21.

How they are  
to proceed.

Duty of the  
commissioners  
last mentioned.

Duty of com-  
missioners.

Road, how to  
be constructed,  
&c. &c.

filed in the office of the clerk of the said circuit court, and enrolled among the land records of the county of Alexandria. And the said commissioners, or any two of them, being qualified as aforesaid, shall, upon the request of the said president and directors, cause to be surveyed, laid out and ascertained described and marked, by certain metes and bounds, of the aforesaid turnpike road, described in the first section of this act, not less than sixty feet in breadth, in such routes, tracts or courses, for the same respectively as, in the best of their judgment, will combine shortness of distance with the most convenient ground, and the smallest expense of money; and for this purpose it shall be lawful for them, and such agents, assistants, servants or attendants as they may think proper to employ, to enter upon any of the lands through or near which the said road may be laid out, having first given twenty days' public notice in some public newspaper, printed in the District of Columbia, of the time and place of their entering on the said business of surveying and laying out each road respectively. And if any proprietor of any part of the lands through which the said road may be laid out, shall require compensation for so much of his or her said land as may be occupied by the said road, or shall claim damages for or on account of the opening or laying out the said road through his or her land, and if the said president and directors cannot agree with such proprietors respecting the same, then the said commissioners, at the request of either party, shall appoint a day and place to hear and decide upon such claim, and the amount of compensation and damages which such proprietor shall be entitled to receive from the said president, directors and company therefor, first giving twenty days' notice to the adverse party, his or her agent, or attorney in fact, or other legal representative, if either shall be within the District of Columbia, and if the party so notified shall fail to attend, or if the party shall be an infant under age, non compos mentis, feme covert, or absent out of the District of Columbia, and have no known agent or legal representative therein, then the said commissioners may proceed ex parte to hear and decide the same; and the award of them, or any two of them made in writing, signed by them or any two of them, shall by them be returned to the office of the clerk of the said court for the county of Alexandria, within ten days after such hearing, and a copy thereof shall, within ten days after such return, be served upon such of the parties as are resident in the District of Columbia; and if such award be not, at the session of the said circuit court, in the county of Alexandria, next after such return of the said award to the clerk's office, set aside on account of fraud or partiality in the said commissioners, or other cause deemed sufficient in the opinion of the court, the same shall be final and conclusive between the parties, and shall be recorded by the said clerk; and the sum so awarded being paid to the said clerk, for the use of the person entitled to receive the same, the said land mentioned and described in the said award, shall and may be taken and occupied as a turnpike road and public highway forever. And the said commissioners, upon completing the said survey of the said road, shall return a plat and certificate of such survey to the said clerk, and the same being accepted by the said court, shall be recorded by the said clerk, and thereupon the road so laid out shall be taken, used, and occupied as a turnpike road and public highway forever; and the said president, directors and company may thereupon proceed to enter upon the same, and shall cause at least twenty-four feet in breadth throughout the whole length thereof, to be made an artificial road of stone, gravel, or other hard substance, of sufficient depth or thickness to secure a solid and firm road, with a surface as smooth as the materials will admit, and so nearly level that it shall in no case rise or fall more than an angle of four degrees with a horizontal line, and the said road shall thereafter be kept in good and perfect repair; and wheresoever upon the said road any

bridge shall be deemed necessary, the same shall be built of sound and suitable materials. And in case either of the said commissioners should die, or refuse to act, or become incapacitated, or should be removed by the court for misconduct, the said court may appoint another in his place; and when in the opinion of the said president and directors, the said road shall be completed to the extent of twenty-four feet in breadth, the same shall be examined by the said commissioners, or any two of them; and if in the opinion of them, or any two of them, the said road should have been completed to the extent of at least twenty-four feet in breadth, according to the meaning of this act, they shall certify the same, to the said circuit court, or the judges thereof out of court, and their certificate being accepted by the said court, or any two judges thereof, and recorded, the said president and directors shall, and may thereafter erect and fix one gate and turnpike upon and across the said road, to collect the tolls hereinafter granted to the said company; and it shall be lawful for them to appoint such, and so many toll gatherers as they shall deem necessary, to collect and receive of and from all and every person and persons using the said road, the tolls and rates hereinafter mentioned, and to stop any person or persons riding, leading or driving any horses, mules, cattle, hogs, sheep, sulky, chair, chaise, phaeton, chariot, coach, cart, wagon, sleigh, sled, or any carriage of burden or pleasure, from passing through the said gate, until the said tolls shall be paid, that is to say: For every score of sheep, five cents; for every score of hogs, five cents; for every score of cattle, ten cents; and so in proportion for any greater or less number; for every horse or mule with a rider, three cents; for every stage or wagon and two horses, six cents; for either carriage last mentioned, with four horses, ten cents; for every led or driven horse or mule, one cent; for every sulky, chair, chaise or carriage of pleasure, with two wheels and one horse, five cents; for every coach, chariot, phaeton, or chaise, with four wheels and two horses, nine cents; for any of the said carriages last mentioned with four horses, eleven cents; for every other carriage of pleasure, under whatever name it may go, the like sums according to the number of wheels and horses, in proportion aforesaid; for every sled or sleigh used as a carriage of pleasure, three cents for each horse drawing the same; for every sled or sleigh used as a carriage of burden, two cents, for each horse drawing the same; for every cart or wagon, whose wheels do not exceed four inches in breadth, three cents for each horse drawing the same; for every cart or wagon, whose wheels shall exceed in breadth four inches, and not exceed seven inches, one and an half cents for every horse drawing the same; for every cart or wagon, whose wheels shall be more than seven inches in breadth, and not more than ten inches, one and a quarter cents for every horse drawing the same; for every cart or wagon, the breadth of whose wheels shall be more than ten inches, and not exceeding twelve inches, one cent for every horse drawing the same: And that all such carriages as aforesaid to be drawn by oxen, or to be drawn by part oxen, or to be drawn by mules in whole or part, two oxen shall be estimated as equal to one horse in charging all the aforesaid tolls, and every mule as equal to one horse.

Tolls, rates  
of.

SEC. 6. *And be it further enacted*, That in all cases where stone, gravel, earth or sand shall be necessary for making or repairing the said road, and the said president, directors and company of Alexandria and Leesburg turnpike road cannot agree for the same, with the owner thereof, then, upon application by the said president and directors, or any person authorized by them, to any one of the judges of the said district court, he may, if he see cause, by warrant under his hand and seal, command the marshal of the said district to summon a jury of thirteen disinterested persons, qualified to serve as petit jurors in the said circuit court, to meet at the place where such materials may be, on some day, not more than ten days after

Ground to be  
condemned,  
&c. &c.

the date of such warrant; and to give the other party five days' notice of the said time and place, if such party be found within the district of Columbia; and if any of the said jurors should fail to attend at the said time and place, the marshal may immediately summon talesmen in the place of those who are absent, and shall administer an oath to the said jurors and talesmen, as the case may be, justly and impartially to value the said materials, and to assess the damage which the owner thereof shall sustain by the taking thereof by the said president, directors and company of the Alexandria and Leesburg turnpike road; which valuation and assessment of damages made by the said jurors, or a majority of them, shall be signed by the said marshal and the jurors, or so many of them as shall agree thereto, and be returned by the marshal to the said clerk of the said court for the county of Alexandria, to be by him recorded, and shall be conclusive between the parties; and a copy thereof shall be delivered to each of the parties who may be resident within the district; and the sum so awarded and assessed being paid to the said clerk of the said court for the use of the party entitled thereto, the said president and directors may proceed to take and carry away the said materials so valued for the purposes aforesaid; and the said president, directors and company shall pay the said marshal five dollars for his services in summoning and empanelling the said jury and taking and returning the said inquest, and two dollars to each of the jurors so sworn.

**Weights which  
may be carried  
over, at what  
rates.**

SEC. 7. *And be it further enacted,* That for the purpose of ascertaining the weight that may be drawn along the said road in any wagon, cart or other carriage of burden, it shall and may be lawful for the said president, managers and company to erect and establish scales and weights at or near the gate erected, or to be erected, in pursuance of this act, as they may think proper; and where there may seem reasonable cause to suspect that any cart, wagon or other carriage of burden carries a greater weight than is or shall be by law allowable, it shall be lawful for the toll gatherers, or other persons in their service or employment, to prevent the same from passing such gate or turnpike until such cart, wagon, or carriage of burden, shall be drawn into the fixed or erected scales, at or near any such gate or turnpike, and the weight or burden drawn therein ascertained by weighing; and if the person or persons driving or having care or charge of any such cart, wagon, or other carriage of burden, shall refuse to drive the same into any such scales for the purpose aforesaid, the person or persons so refusing shall forfeit and pay to the said president, managers, and company any sum not less than five dollars, nor more than eight dollars, to be recovered in the manner hereinafter mentioned.

**Restrictions  
as to weights to  
be carried over  
turnpike.**

SEC. 8. *And be it further enacted,* That no wagon or other carriage with four wheels, the breadth of whose wheels shall not be four inches, shall be drawn along the said road with a greater weight thereon than three tons weight; that no such carriage, the breadth of whose wheels shall not be seven inches, or being six inches or more, shall roll at least ten inches, shall be drawn along the said road with more than five tons; that no such carriage, the breadth of whose wheels shall not be ten inches or more, or being less shall not roll at least twelve inches, shall be drawn along the said road with more than eight tons; that no cart or carriage, with two wheels, the same breadth of wheels as the wagons aforesaid, shall be drawn along the said road with more than half the burden or weight aforesaid; and if any cart, wagon or carriage of burden whatsoever, shall be drawn along the said road with a greater weight than is hereby allowed, the owner or owners of such carriage, if the excess of burden shall be three hundred weight or upwards, shall forfeit and pay four times the customary tolls, for the use of the company: *Provided always,* That it shall and may be lawful for the said company by their by-laws to alter any or all the regulations herein contained respect-

ing the burdens or carriages to be drawn over the said road, and to substitute other regulations, if upon experiment such alterations shall be found conducive to the public good: *Provided nevertheless*, That such regulations shall not lessen the burdens of carriages above described.

*Proviso.*

SEC. 9. *And be it further enacted*, That the president and directors of the said company shall keep, or cause to be kept, fair and just accounts of all moneys to be received by them from the said commissioners first herein named, and from the stockholders or subscribers to the said undertaking on account of their several subscriptions or shares, and of all moneys by them to be expended in the prosecution of their said work; and shall once at least in every year submit such accounts to a general meeting of the stockholders, until the said road shall be completed, and until the costs, charges and expenses of effecting the same shall be fully liquidated, paid and discharged; and if upon such liquidation, or whenever the whole capital stock of the said company shall be nearly expended, it shall be found that the said capital stock will not be sufficient to complete the said road, according to the true intent and meaning of this act, it shall and may be lawful for the said stockholders, being convened according to the provisions of this act, or their by-laws and rules, to increase the amount to be paid on the shares from time to time, to such extent as shall be necessary to accomplish the work; and to demand and receive the increased amount so to be required on such shares in like manner, and under the like penalties as are herein before provided for the original payments, or as shall be provided by their by-laws.

Duties of president and directors, and their powers.

SEC. 10. *And be it further enacted*, That the said president and directors shall also keep, or cause to be kept, just and true accounts of all moneys to be received by their several collectors of tolls, at the turnpike gate on the said road, and shall make and declare a half yearly dividend aforesaid in some newspaper printed in the District of Columbia, and at the time and place when and where the same will be paid, and cause to be paid the same immediately.

Accounts of receipts to be kept, and the half yearly dividends to be declared.

SEC. 11. *And be it further enacted*, That it shall be the duty of the said corporation to keep the said road in good repair; and if in neglect of their said duty the said corporation shall at any time suffer the said road to be out of repair, so as to be unsafe or inconvenient for passengers, the said corporation shall be liable to be presented for such neglect, before any court of competent jurisdiction, and upon conviction thereof to pay the United States a penalty not exceeding one hundred dollars, at the discretion of the court; and shall also be responsible for all damages which may be sustained by any person or persons in consequence of such want of repair, to be recovered in an action of trespass on the case, in any court competent to try the same: *Provided always, and it is further enacted*, That whenever the net proceeds of tolls collected on said road shall amount to a sum sufficient to reimburse the capital which shall be expended in the purchase of such land and making such roads, and twelve per cent. interest per annum thereon, to be ascertained by the circuit court of the United States, in and for the District of Columbia, the same shall become a free road, and tolls shall be no longer collected thereon; and the said company shall annually make returns to said circuit court of the amount of the tolls collected, and of their necessary expenses, so as to enable said circuit court to determine when said tolls shall cease.

Road to be kept in repair, penalties, &c.

SEC. 12. *And be it further enacted*, That if any person or persons, riding in or driving any carriage of any kind, or leading, riding, or driving any horses, sheep, hogs or any kind of cattle whatever, on said road, shall pass through any private gate, bars or fence, or over any private way or passage, or pass through any toll gate, under any pretended privilege or exemption, to which he or she or they may not be

When the road shall become free of tolls.

Penalty for evading payment of tolls, &c. &c.

**Proviso.** entitled, or do any act or thing, with intent to lessen or evade the tolls for passing through the gate established under this act, such person or persons, for every such offence, shall forfeit to the said president and directors, not less than three nor more than ten dollars, to be recovered before any justice of the peace, with costs, in the same manner that small debts are recoverable: *Provided*, That it shall not be lawful for the company to ask, demand or receive from or for persons living on or adjacent to the said road, who may have occasion to pass by said road, upon the ordinary business relating to their farms, so far as the limits of the same may extend on the roads, respectively, who shall not have any other convenient road or way by which they may pass, from one part to another part thereof, any toll for passing on said turnpike.

APPROVED, July 13, 1813.

**STATUTE I.**

July 13, 1813.

**CHAP. XII.—*An Act to incorporate a company for making a certain turnpike road in the county of Washington, in the District of Columbia.***

Commissioners appointed for receiving subscriptions, &c. &c.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That William Marbury, John Hoye, George Johnson, William Steuart, William Whann, Washington Bowie, John W. Bronaugh, Edgar Patterson, and John Eliason be, and they are hereby appointed a board of commissioners, a majority of whom to constitute a quorum, with full powers to receive and enter in such book or books as they may deem proper, by themselves or their agents, subscriptions for raising a capital stock of ten thousand dollars, in shares of fifty dollars each, for the purpose of opening, graveling, and improving a road in the counties of Washington and Alexandria, in the District of Columbia, from the intersection of Falls street and Water street in the town of Georgetown, to the boundary line of the District of Columbia, in the most direct and practicable route towards Leesburg, conforming as nearly as shall be found advantageous and convenient to the present main road, leading from the said intersection towards Leesburg, and through the counties of Washington and Alexandria aforesaid: Provided, That no subscription shall be received, unless the sum of five dollars be first paid into the hands of such agent or other person, as the said commissioners may authorize to receive it; the times, places, and manner of receiving and entering subscriptions shall be prescribed by said commissioners, and advertised in such gazettes as they may deem expedient; and whenever one hundred shares or more shall be subscribed, the commissioners, or a majority of them, shall give notice in some newspaper, printed in the District of Columbia, of a time and place to be by them appointed, for the subscribers to proceed to organize the corporation, by an election of officers: and all persons who may then be, or thereafter may become proprietors of shares in the said capital stock, either as subscribers for the same, or as the legal representatives, successors, or assignees of such subscribers, shall become one body politic and corporate in deed and in law, by the name and style of the Georgetown and Leesburg Turnpike Company, and by the same shall have perpetual succession, and all the privileges belonging to a corporation; and shall be capable of taking and holding their said capital stock and the profits thereof, and of enlarging the same by new subscriptions, if found necessary to fulfil the intent of this act, and of purchasing, taking and holding, to them and their successors and assigns, in fee simple, or for any lesser estate, all such lands, tenements, and hereditaments, and estate real and personal, as shall be necessary and useful in the prosecution of their work, and of suing and being sued, of having a common seal, and of doing all and every other matter and thing concerning the subject aforesaid, which a corporation or body politic may do.*

Direction of road.

**Proviso.**

**SEC. 2. *And be it further enacted,*** That the said company shall meet on the third Monday in March, in every year, at such place as shall be fixed by their by-laws, for the purpose of choosing such officers as aforesaid for the ensuing year, in manner aforesaid, and at such other times as they shall be summoned by the president and directors aforesaid; at which annual or special meetings they shall have full power and authority to do and perform any act by law allowed, and pertaining to the affairs of said company; and the president and directors for the time being, shall hold their offices until others shall be appointed in their places; and the said corporation shall not be deemed to be dissolved by reason of any defect of officers, but if it should happen that there should be no president or directors competent to call a meeting of the stockholders, the same may be called by any stockholder, for the purpose of electing such officers, giving thirty days' notice of the time and place of such meeting, by advertisement, in a newspaper printed in the District of Columbia.

Annual meetings  
of the company  
for the choice  
of directors, &c. &c.

**SEC. 3. *And be it further enacted,*** That the president and directors shall procure printed certificates for all the shares of said stock, and shall deliver one such certificate, signed by the president, to each person for every share by him or her subscribed and held, which certificates shall be transferable at his or her pleasure in person, or by attorney, in the presence of the president, clerk, or treasurer of said company, who shall witness the same; subject, however, to all payment due, or to grow due thereupon; and the assignee holding any such certificate, having caused the assignment to be entered in a book for the company to be kept for that purpose, and having paid the clerk of said company twenty-five cents for each certificate contained in such assignment, for his services in recording the same, shall be a member of said company; and for every certificate by him held shall be entitled to one share in the capital stock and estate of said company. And if any stockholder, after thirty days' public notice in a newspaper printed in the District of Columbia, of the time and place appointed for the payment of any portion or dividend of the sum subscribed in said stock, shall neglect to pay the same for the space of thirty days after the time so appointed, the share or shares on which such delinquency has taken place, may be sold at public auction, and transferred by them to any person or persons willing to purchase for such price as can be obtained, or in case any proprietor shall fail to pay any instalment which shall be duly assessed, such instalments or any part thereof that shall remain deficient or unpaid, may be recovered of the person or persons so failing to pay, by warrant from a justice of the peace, if the amount shall not exceed twenty dollars, and if the sum so due shall exceed twenty dollars, the same be recovered by motion in the name of said company, on ten days' notice, or by action at law in the usual course of judicial proceedings, in any court of record in the District of Columbia, and in all instances where the person so failing to pay his instalment, cannot be found in the said District, then recovery shall be had against him by such mode of judicial proceeding as is authorized by the laws of the country where such defaulter shall be found; and in all such warrants, motions or actions, the certificate of the clerk of the said company shall be conclusive of the defendant's being a member of the company, and *prima facie* evidence of the amount due on the share or shares held by such defendant.

Regulations  
with respect to  
shares.

**SEC. 4. *And be it further enacted,*** That the said president and directors shall meet at such times and places as shall be agreed upon for transacting their business; at which meetings any three members shall form a quorum, who, in the absence of the president, may choose a chairman, and shall keep minutes of all their transactions fairly entered in a book, and a quorum being met, they shall have full power and authority to appoint a treasurer, and all other officers necessary and convenient, and

Meetings of  
the directors.

Their powers.

agree with and appoint all such surveyors, intendants, artists or other agents as they may judge necessary to carry on the intended works, and to fix their salaries, wages or compensation; to direct and order the times, manner and proportions, when and in which the stockholders shall pay moneys due on their respective shares; to draw orders on the treasurer for all moneys due from said company; and generally to do and transact all such other matters, acts and things as by the by-laws, rules and regulations of said company shall be required or permitted.

**SEC. 5. And be it further enacted,** That upon application of the said president and directors of the said company to the circuit court of the District of Columbia, or to the judges of said court, out of court, the said court or the judges, or any two of the judges thereof out of court, shall appoint three commissioners, not interested in any of the lands through which the said road may be laid out, nor interested in the stock of the company hereby created, nor in the occupancy of any mills or water works by which the said road may pass, who shall receive each from the said president and directors and company, two dollars for every day they shall respectively be actually necessarily employed in or about the affairs of said company; and each of the said commissioners, before he proceeds to act as such, shall take and subscribe an oath or solemn affirmation in the presence of a justice of the peace, that he will well, faithfully and impartially, according to the best of his skill and judgment, and without unnecessary delay, execute and perform all the duties required of him as a commissioner, under the sixth section of the act of Congress, entitled "An act to incorporate a company for making certain turnpike roads in the District of Columbia," which oaths or affirmations so subscribed and certified by the justice, in whose presence they shall be severally taken and subscribed, shall be filed in the office of the clerk of the said circuit court, and enrolled among the land records of the county of Washington; and the said commissioners, or any two of them, being qualified as aforesaid, shall, upon the request of the said president and directors, cause to be surveyed, laid out, and ascertained, described and marked, by certain metes and bounds of the aforesaid turnpike road, described in the first section of this act, not less than sixty feet in breadth, in such routes, tracts or courses for the same respectively, as in the best of their judgment will combine shortness of distance with the most convenient ground and the smallest expense of money; and for this purpose it shall be lawful for them and such agents, assistants, servants, or attendants as they may think proper to employ, to enter upon any of the lands through or near which the said road may be laid out, having first given twenty days' public notice in some public newspaper printed in the District of Columbia, of the time and place of their entering on the said business of surveying and laying out each road respectively: and if any proprietor of any part of the lands, through which the said road may be laid out, shall require compensation for so much of his or her said land as may be occupied by the said road, or shall claim damages for or on account of the opening or laying out the said road through his or her land, and if the said president and directors cannot agree with such proprietors respecting the same, then the said commissioners at the request of either party, shall appoint a day and place to hear and decide upon such claim, and the amount of compensation and damages which such proprietor shall be entitled to receive from the said president, directors and company thereof, first giving twenty days' notice to the adverse party, his or her agent or attorney in fact, or other legal representative, if either shall be within the District of Columbia; and if the party so notified shall fail to attend, or if the party shall be an infant under age, non compos mentis, feme covert or absent out of the District of Columbia and have no agent or legal representative therein, then the said commissioners may

Act of April  
25, 1810, chap.  
21.

Proceedings.

proceed ex parte to hear and decide the same; and the award of them or any two of them, made in writing signed by them or any two of them, shall by them be returned to the office of the clerk of the said court for the county of Washington, within ten days after such hearing, and a copy thereof shall within ten days after such return be served upon such of the parties as are residents in the District of Columbia; and if such award be not at the session of the said circuit court, in the county of Washington, next after such return of the said award to the clerk's office, be set aside on account of fraud or partiality in the said commissioners, or other cause deemed sufficient in the opinion of the court, the same shall be final and conclusive between the parties, and shall be recorded by the said clerk; and the sum so awarded being paid to the said clerk for the use of the person entitled to receive the same, the said land, mentioned and described in the said award, shall and may be taken and occupied as a turnpike road and public highway forever: and the said commissioners, upon completing the said survey of the said road, shall return a plat and certificate of such survey to the said clerk, and the same being accepted by the said court shall be recorded by the said clerk, and thereupon the road so laid out shall be taken, used and occupied as a turnpike road and public highway forever; and the said president, directors and company may thereupon proceed to enter upon the same, and shall cause at least twenty-four feet in breadth, throughout the whole length thereof, to be made an artificial road of stone, gravel or other hard substance, of sufficient depth or thickness to secure a solid and firm road, with the surface as smooth as the materials will admit, and so nearly level that it shall in no case rise or fall more than an angle of four degrees with a horizontal line; and the said road shall thereafter be kept in good and perfect repair; and wheresoever upon the said road any bridge shall be deemed necessary, the same shall be built of sound and suitable materials. And in case either of the said commissioners die or refuse to act, or become incapacitated, or shall be removed by the court for misconduct, the said court may appoint another in his place, and when in the opinion of the said president and directors, the said road shall be completed to the extent of twenty-four feet in breadth, the same shall be examined by the said commissioners or any two of them; and if in the opinion of them or any two of them, the said road should have been completed to the extent of at least twenty-four feet in breadth, according to the meaning of this act, they shall certify the same to the said court, or the judges thereof out of court, and their certificate being accepted by the said court or any two judges thereof, and recorded, the said president and directors shall and may thereafter erect and fix one gate and turnpike upon and across the said road, to collect the tolls hereinafter granted to the said company; and it shall be lawful for them to appoint such, and so many toll gatherers as they shall deem necessary to collect and receive of and from all and every person and persons using the said road, the tolls and rates hereinafter mentioned, and to stop any person or persons riding, leading or driving any horses, mules, cattle, hogs, sheep, sulky, chair, chaise, phaeton, chariot, coach, cart, wagon, sleigh, sled or any carriage of burden or pleasure, from passing through the said gate, until the said tolls shall be paid, that is to say: For every score of sheep, five cents; for every score of hogs, five cents; for every score of cattle, ten cents; and so in proportion for any greater or less number; for every horse or mule with a rider, three cents; for every stage or wagon and two horses, six cents; for either carriage last mentioned with four horses, ten cents; for every led or driven horse or mule, one cent; for every sulky, chair, chaise or carriage of pleasure, with two wheels and one horse, five cents; for every coach, chariot, phaeton or chaise, with four wheels and two horses, nine cents; for any of the said carriages last mentioned with four horses, eleven cents; for every other carriage

Tolls.

of pleasure, under whatever name it may go, the like sums according [to] the number of wheels and horses, in proportion aforesaid; for every sled or sleigh used as a carriage of pleasure, three cents for each horse drawing the same; for every sled or sleigh used as a carriage of burden, two cents for each horse drawing the same; for every cart or wagon, whose wheels do not exceed four inches in breadth, three cents for each horse drawing the same; for every cart or wagon, whose wheels shall exceed in breadth four inches, and not exceed seven inches, one and an half cents for every horse drawing the same; for every cart or wagon, whose wheels shall be more than seven inches in breadth, and not more than ten inches, one and a quarter cents for every horse drawing the same; for every cart or wagon, the breadth of whose wheels shall be more than ten inches, and not exceeding twelve inches, one cent for every horse drawing the same; and that all such carriages as aforesaid to be drawn by oxen, or to be drawn by part oxen, or to be drawn by mules in whole or part, two oxen shall be estimated as equal to one horse, in charging all the aforesaid tolls, and every mule as equal to one horse.

A jury to be summoned for condemning land and materials for the road.

SEC. 6. *And be it further enacted*, That in all cases where stone, gravel, earth, or sand, shall be necessary for making or repairing the said road, and the said president, directors, and company of Georgetown and Leesburg turnpike road cannot agree for the same, with the owner thereof, then, upon application by the said president and directors, or any person authorized by them, to any one of the judges of the said district court, he may, if he see cause, by warrant, under his hand and seal, command the marshal of the said district, to summon a jury of thirteen disinterested persons, qualified to serve as petit jurors, in the said circuit court, to meet at the place where such materials may be, on some day, not more than ten days after the date of such warrant, and to give the other party five days' notice of the said time and place, if such party be found within the District of Columbia; and if any one of the said jurors should fail to attend at the said time and place, the marshal may immediately summon talesmen in the place of those who are absent, and shall administer an oath to the said jurors and talesmen, as the case may be, justly and impartially to value the said materials and to assess the damage which the owner thereof shall sustain, by the taking thereof by the said president and directors and company of the Georgetown and Leesburg turnpike road, which valuation and assessment of damages, made by the said jurors, or a majority of them, shall be signed by the said marshal and the jurors, or so many of them as shall agree thereto, and be returned by the marshal to the said clerk of the said court for the county of Washington, to be by him recorded, and shall be conclusive between the parties; and a copy thereof shall be delivered to each of the parties who may be resident in the District of Columbia, and the sum so awarded and assessed being paid to the said clerk of the said court, for the use of the party entitled thereto, the said president and directors may proceed to take and carry away the said materials so valued, for the purposes aforesaid; and the said president, directors and company, shall pay the said marshal five dollars for his services in summoning and empanelling the said jury, and taking and returning said inquest, and two dollars to each of the jurors so sworn.

Scales may be erected for ascertaining weights to be brought over the road.

SEC. 7. *And be it further enacted*, That for the purpose of ascertaining the weight that may be drawn along the said road, in any wagon, cart, or other carriage of burden, it shall and may be lawful for the said president, directors and company, to erect and establish scales and weights, at or near the gate erected, or to be erected, in pursuance of this act, as they may think proper; and where there may seem reasonable cause to suspect that any cart, wagon, or other carriage of burden, carries a greater weight than is or shall be by law allowable, it shall be lawful for

the toll gatherers, or other persons in their service or employment to prevent the same from passing such gate or turnpike, until such cart, wagon, or carriage of burden shall be drawn into the fixed or erected scales, at or near any such gate or turnpike, and the weight or burden drawn therein ascertained by weighing; and if the person or persons driving or having care or charge of any such cart, wagon, or other carriage of burden, shall refuse to drive the same into any such scales for the purpose aforesaid, the person or persons so refusing shall forfeit and pay the said president, directors and company, any sum not less than five dollars, nor more than eight dollars, to be recovered in the manner hereinafter mentioned.

Sec. 8. *And be it further enacted,* That no wagon or other carriage with four wheels, the breadth of whose wheels shall not be four inches, shall be drawn along the said road with a greater weight thereon than three tons weight; that no such carriage, the breadth of whose wheels shall not be seven inches, or being six inches or more, shall roll at least ten inches, shall be drawn along the said road with more than five tons; that no such carriage, the breadth of whose wheels shall not be ten inches or more, or being less, shall not roll at least twelve inches, shall be drawn along the said road with more than eight tons; that no cart or carriage, with two wheels, the same breadth of wheels as the wagons aforesaid, shall be drawn along the said road with more than half the burden of weight aforesaid; and if any cart, wagon, or carriage of burden whatever, shall be drawn along the said road with a greater weight than is hereby allowed, the owner or owners of such carriage, if the excess of burden shall be three hundred weight or upwards, shall forfeit and pay four times the customary tolls, for the use of the company: *Provided always,* That it shall and may be lawful for the said company by their by-laws to alter any or all the regulations herein contained, respecting the burdens or carriages to be drawn over the said road, and to substitute other regulations, if upon experiment such alterations shall be found conducive to the public good: *Provided nevertheless,* That such regulations shall not lessen the burdens of carriages above described.

Sec. 9. *And be it further enacted,* That the president and directors of the said company shall keep, or cause to be kept, fair and just accounts of all moneys to be received by them from the said commissioners first herein named, and from the stockholders or subscribers to the said undertaking, on account of their several subscriptions or shares, and of all moneys by them to be expended in the prosecution of their said work, and shall once at least in every year submit such accounts to a general meeting of the stockholders, until the said road shall be completed, and until the costs, charges, and expenses of effecting the same, shall be fully liquidated, paid, and discharged; and if upon such liquidation, or whenever the whole capital stock of the said company shall be nearly expended, it shall be found that the said capital stock will not be sufficient to complete the said road, according to the true intent and meaning of this act, it shall and may be lawful for the said stockholders, being convened according to the provisions of this act, or their by-laws and rules, to increase the amount to be paid on the shares from time to time, to such extent as shall be necessary to accomplish the work, and to demand and receive the increased amount so to be required on such shares in like manner, and under the like penalties as are herein before provided for the original payments, or as shall be provided by their by-laws.

Sec. 10. *And be it further enacted,* That the president and directors shall also keep or cause to be kept, just and true accounts of all moneys to be received by their collectors of tolls at the turnpike gate on the said road, and shall make and declare a half yearly dividend aforesaid, in some newspaper printed in the District of Columbia, and at the time and place when and where the same will be paid, and cause the same to be paid immediately.

Regulations respecting weights to be brought over the road.

Correct accounts to be kept of receipts and expenditures.

Particular account of tolls received to be kept.

Corporation  
to keep the  
road in good  
repair.

Proviso.

Penalties for  
evading pay-  
ment of tolls.

Proviso.

**SEC. 11. And be it further enacted,** That it shall be the duty of the said corporation to keep the said road in good repair, and if by neglect of their said duty, the said corporation shall at any time suffer the said road to be out of repair, so as to be unsafe or inconvenient for passengers, the said corporation shall be liable to be presented for such neglect, before any court of competent jurisdiction, and upon conviction thereof, to pay the United States a penalty not exceeding one hundred dollars, at the discretion of court; and shall also be responsible for all damages which may be sustained by any person or persons, in consequence of such want of repair, to be recovered in an action of trespass on the case, in any court competent to try the same: *Provided always, and it is fur-  
ther enacted,* That whenever the net proceeds of tolls collected on said road, shall amount to a sum sufficient to reimburse the capital which shall be expended in the purchase of such land and making such roads, and twelve per cent. interest per annum thereon, to be ascertained by the circuit court of the United States, in and for the District of Columbia, the same shall become a free road, and tolls shall be no longer collected thereon; and the said company shall annually make returns to said circuit court, of the amount of the tolls collected, and of their necessary expenses, so as to enable said circuit court to determine when said tolls shall cease.

**SEC. 12. And be it further enacted,** That if any person or persons riding in or driving any carriage of any kind, or leading, riding, or driving, any horses, sheep, hogs, or any kind of cattle whatever, on said road, shall pass through any private gate, bars, or fence, or over any private way or passage, or pass through any toll gate, under any pretended privilege or exemption to which he, she, or they, may not be entitled, or do any act or thing with intent to lessen or evade the tolls for passing through the gate established under this act, such person or persons, for every such offence, shall forfeit to the president and directors not less than three, nor more than ten dollars, to be recovered before any justice of the peace, with costs, in the same manner that small debts are recoverable: *Provided,* That it shall not be lawful for the company to ask, demand, or receive, from, or for persons living on or adjacent to the said road, who may have occasion to pass by said road upon the ordinary business relating to their farms, so far as the same may in its limits extend on the roads respectively, who shall not have any other convenient road or way by which they may pass from one part to another part thereof, any toll for passing on said turnpike.

APPROVED, July 13, 1813.

#### STATUTE I.

July 16, 1813.

**CHAP. XIII.—An Act providing for the further defence of the ports and harbours of the United States.**

President may  
cause hulks to  
be sunk for  
greater security  
of ports and  
harbours.

Appropria-  
tion.

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That the President be, and he is hereby authorized, whenever the same shall be deemed necessary for the defence and security of any of the ports and harbours of the United States, to cause to be hired or purchased, hulks, or other means of impediment to the entrance of the ships or vessels of the enemy, to be sunk with the consent of the proper authority of the state in which such port or harbour may be, and the same to be removed whenever in his opinion it may be done with safety to such ports or harbours.

**SEC. 2. And be it further enacted,** That to defray any expense which may be incurred under this act, the sum of two hundred and fifty thousand dollars be, and the same is hereby appropriated, to be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, July 16, 1813.

CHAP. XIV.—*An Act concerning suits and costs in courts of the United States.(a)*

STATUTE I.

July 22, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That whenever there shall be several actions or processes against persons who might legally be joined in one action or process, touching any demand or matter in dispute before a court of the United States or of the territories thereof,

When several actions are brought against persons who might be legally

(a) *Decisions in the Courts of the United States, on the law of Costs.*

1. The cost of printing a statement of the case for the Supreme Court, was refused to be allowed as part of the plaintiff's costs. Jennings et al. Plaintiffs in Error v. The Brig Perseverance, 3 Dall. 336; 1 Cond. Rep. 154.
2. On a writ of error to the High Court of Appeals of Maryland, the judgment of that court was reversed, and the judgment of the general court of Maryland was affirmed. The mandate of the Supreme Court was directed to the general court, and the costs of the Supreme Court and of the courts of Maryland were allowed to the plaintiff in error. Clarke, Plaintiff in Error v. Harwood, 3 Dall. 342; 1 Cond. Rep. 157.
3. Costs are not to be awarded against the United States. The United States v. Hooe et al. 3 Cranch, 73; 1 Cond. Rep. 458.
4. A judgment for costs, generally, includes all the costs belonging to the suit, whether prior or subsequent to the rendition of the judgment. If new costs accrue, the judgment opens to receive them. Peyton v. Brooke, 3 Cranch, 92; 1 Cond. Rep. 464.
5. Costs were allowed upon the dismissal of a writ of error for want of jurisdiction; the original defendant being also defendant in error. Winchester v. Jackson et al. 3 Cranch, 514; 1 Cond. Rep. 612.
6. Where there appeared some ground for the prosecution, costs were refused. The United States v. La Vengeance, 3 Dall. 297; 1 Cond. Rep. 132.
7. Where a writ of error is dismissed in the Supreme Court for want of jurisdiction, costs are not allowed. Inglee v. Coolidge, 2 Wheat. 363; 4 Cond. Rep. 155.
8. Each party is liable to the clerk of the Supreme Court for the fees due to him from each party, respectively. Caldwell v. Jackson, 7 Cranch, 276; 2 Cond. Rep. 490.
9. A copy of the record is not a part of the taxable costs of suit, to be recovered by one party against the other; but the party who requests the copy, must pay the clerk for it. *Ibid.*
10. It is undoubtedly a general rule, that no court can give a direct judgment against the United States for costs, in a suit to which they are a party, either on behalf of any suitor, or any officer of the government. But it by no means follows, from this, that they are not liable for their own costs. No direct suit can be maintained against the United States. But when an action is brought by the United States, to recover money in the hands of a party, who has a legal claim against them for costs, it would be a very rigid principle, to deny to him the right of setting up such claim in a court of justice, and turn him round to an application to Congress. If the right of the party is fixed by the existing law, there can be no necessity for an application to Congress, except for the purpose of remedy. And no such necessity can exist, when this right can properly be set up by way of defence to a suit by the United States. U. S. v. Ringgold et al. 8 Peters, 150.
11. The United States do not pay costs in any case. The U. S. v. Barker, 2 Wheat. 395; 4 Cond. Rep. 181.
12. No judgment or decree can be rendered directly against the United States for costs and expenses. The Antelope, 12 Wheat. 546; 6 Cond. Rep. 629.
14. The fees and compensation to the marshal, where the government is a party to the suit, and his fees or compensation are chargeable to the United States, are to be paid out of the treasury, upon a certificate of the amount, to be made by the court, or one of the judges. *Ibid.*
15. In cases of reversal, costs do not go of course; but in cases of affirmation they do. When a judgment is reversed for want of jurisdiction, it must be without costs. Montalet v. Murray, 4 Cranch, 46; 2 Cond. Rep. 19.
16. The court below, upon a mandamus, on reversal of its judgment, may award execution for the costs of the appellant in that court. Riddle et al. v. Mandeville et al. 6 Cranch, 86; 2 Cond. Rep. 307.
17. Where the court ordered the costs to be paid of a former ejectment brought by the plaintiffs in the names of other persons, but for their use, before the plaintiff could prosecute a second suit in his own name for the same land; this was not a judicial decision that the right of the plaintiffs in the first suit was the same with that of the plaintiffs in the second suit. It was perfectly consistent with the justice of the case, that when the plaintiffs sued the same defendant in their own name for the same land, that they should reimburse him for the past costs to which they had subjected him, before they should be permitted to proceed further. Rules of this kind are granted by the court to meet the justice and exigencies of cases as they occur; not depending solely on the interest which those who are subjected to such rules may have in the subject matter of suits which they bring and prosecute in the names of others; but on a variety of circumstances, which, in the exercise of a sound discretion, may furnish a proper ground for their interference. Henderson and Wife v. Griffin, 5 Peters, 151.
18. Where several claims had been filed by the district attorney, and, before any further proceedings in the cause, Congress remitted the forfeiture, on the payment of duties, costs, and charges: Held, that the district attorney of Massachusetts was entitled to seventeen dollars on each claim. The Francis, 1 Gallis. C. C. R. 453.
19. In taxing the costs in prize causes, where there are several claims, some of which are disposed of by a final decree of condemnation, while others are suspended by appeal, the practice is to tax the costs and expenses which have accrued, specially, upon each claim so disposed of, as a separate charge against the same, and to add thereto an average proportion of the general costs and expenses which have accrued in reference to all the claims in the cause. The Hiram and the Hero, 2 Gallis. C. C. R. 60.
20. In prize causes, the allowance or denial of costs rests in the discretion of the court; and where

sued in one action, costs can only be recovered as in one.

Costs to be recovered only in one libel when that is sufficient.

if judgment be given for the party pursuing the same, such party shall not thereon recover the costs of more than one action or process, unless special cause for several actions or processes shall be satisfactorily shown on motion in open court.

**SEC. 2. Be it further enacted,** That whenever proceedings shall be had on several libels against any vessel and cargo which might legally be joined in one libel before a court of the United States or of the territory

the capture, though made in good faith, is in law adjudged tortious, the claimant is entitled by the general practice of the court to such costs as have necessarily arisen in the prosecution of his claim, unless he has been guilty of such misconduct as amounts to a forfeiture of such costs. The Ulpiano, 1 Mason, 91.

21. When a cause is removed from a state court to the circuit court, under the act of Congress, the plaintiff is entitled to recover his costs; although he obtains a verdict for less than five hundred dollars. *Ellis v. Jarvis*, 3 Mason, 457.

22. If a witness, recognised for the defendant, is marked on the indictment, and sent to the grand jury by the district attorney, the United States, on the acquittal of the prisoner, must pay the witness his costs. *United States v. Coulter*, C. C. U. S. of Pennsylvania, April, 1803.

23. It is within the discretion of the court to permit the defendant to file a new plea; but where the effect of it would be to put the plaintiff out of court, and the cause was instituted in consequence of the act of the defendant himself, and had been long at issue before the application was made, the court would not permit it to be done, unless the defendant would pay not only the costs incurred since the filing of his first plea, but the whole costs of the action. *Anonymous*, 2 Wash. C. C. R. 270.

24. Where the plaintiff prevails in the action, the court will not, in the exercise of their discretion, tax the costs against him, where he might naturally and fairly suppose he was entitled to recover more than five hundred dollars. *Cottle v. Payne*, 3 Day, 289.

25. Costs and expenses are not matters positively limited by law, but are allowed in the exercise of a sound discretion of the court; and no appeal lies from a mere decree respecting costs and expenses. *Canter v. The American and Ocean Insurance Company*, 3 Peters, 319.

26. In Virginia, if the first ca. sa. be returned non est, the second may include the costs of issuing both. *Peyton v. Brooke*, 3 Cranch, 92; 1 Cond. Rep. 464.

27. Costs will be allowed on the dismissal of a writ of error for want of jurisdiction, if the original defendant be defendant in error. *Winchester v. Jackson et al.* 3 Cranch, 515; 1 Cond. Rep. 612.

28. A party who obtains a continuance of a cause, must pay the costs of the term. *Lessee of Patton v. Blackwell*, 2 Overt. Rep. 114.

29. The Supreme Court has no jurisdiction in a case in which the judges of the circuit court have divided in opinion, upon a motion for a rule to show cause why the taxation of the costs of the marshal on an execution should not be reversed. *Bank of the United States v. Green and others*, 6 Peters, 26.

30. The transcript of the record had been lodged by the plaintiffs in error with the clerk of the court on the 24th of October, 1835; who refused to file it or docket the cause, until the plaintiffs had given the fee bond in pursuance of the thirty-seventh rule of the court. The counsel for the plaintiffs in error moved to have the transcript filed and docketed; alleging they had done all the law required to be done in order to bring the case before the Supreme Court. On the part of the defendant in error, his counsel filed and read in open court certified copies of the writ of error, citation and appeal bond, and of the judgment of the circuit court; and having stated that the plaintiffs in error had failed to have the case docketed according to the thirtieth rule of the court, they moved to have the case docketed and dismissed. The court overruled the motion to docket and dismiss the cause; and also the motion to have the transcript filed, and the cause docketed without the fee bond being first given. These motions were overruled on the 18th of January, 1836; and the court allowed the plaintiffs in error until the 1st day of March following to give to the clerk the fee bond: on the failure so to give the same, the writ of error to be dismissed. *Owings v. Tierman*, 10 Peters, 447.

31. If the court had jurisdiction of the cause, when the action was commenced, the repeal of the law which gave the jurisdiction, will not take away the plaintiff's right to costs. *Walker v. Smith*, 1 Wash. C. C. R. 202.

32. Where three members of the bar enter their appearance for the defendant, to suits instituted against him, and are all equally called upon, and act as the attorneys of the defendant, no warrant of attorney having been given by the defendant to either; the attorneys' fee in the bill of costs is to be equally divided among all who have acted in the case, and who have appeared to the suits. *Hurst v. Durnell*, 1 Wash. C. C. R. 438.

33. *Query.* If in an action for the violation of a patent, the plaintiff recover five hundred dollars damages, or the damages when trebled amount to that sum, the plaintiff is entitled to costs. *Kneas v. The Schuylkill Bank*, 4 Wash. C. C. R. 106.

34. The common law gave costs in no case; and the statute of Gloucester gave them only where damages were recoverable at common law. *Ibid.*

35. If the defendant do not demand security for costs within a reasonable time, it shall not be a ground for a continuance, that such security has not been given when the cause is called for trial. *Hawkins v. Wilthbank*, 4 Wash. C. C. R. 285.

36. The clerk of the circuit court for the district of Pennsylvania cannot charge in the bill of costs any compensation for the travel and attendance of the successful party, none such being allowed in the supreme court of the state. But he ought to tax one dollar and twenty-five cents a day for the attendance of each witness, and five cents a mile for their travelling to and from the court. *Sebring's Lessee v. Ward*, 4 Wash. C. C. R. 546.

37. Costs are imposed on a party asking for an amendment of the pleadings. But in a case where, from the irregularity of the practice in the courts of Pennsylvania, the error requiring amendment arose, costs were not allowed. *Lessee of Laning v. Dolph*, 4 Wash. C. C. R. 630.

ries thereof, there shall not be allowed thereon more costs than on one libel, unless special cause for libelling the vessel and cargo severally shall be satisfactorily shown as aforesaid. And in proceedings on several libels or informations against any cargo or parts of cargo or merchandise seized as forfeited for the same cause, there shall not be allowed by the court more costs than would be lawful on one libel or information, whatever may be the number of owners or consignees therein concerned: but allowance may be made on one libel or information for the costs incidental to several claims: *Provided*, That in case of a claim of any vessel or other property seized on behalf of the United States and libelled or informed against as forfeited under any of the laws thereof, if judgment shall pass in favour of the claimant, he shall be entitled to the same upon paying only his own costs.

SEC. 3. *And be it further enacted*, That whenever causes of like nature, or relative to the same question shall be pending before a court of the United States or of the territories thereof, it shall be lawful for the court to make such orders and rules concerning proceedings therein as may be conformable to the principles and usages belonging to courts for avoiding unnecessary costs or delay in the administration of justice, and accordingly causes may be consolidated as to the court shall appear reasonable. And if any attorney, proctor, or other person admitted to manage and conduct causes in a court of the United States or of the territories thereof, shall appear to have multiplied the proceedings in any cause before the court so as to increase costs unreasonably and vexatiously, such person may be required by order of court to satisfy any excess of costs so incurred.

APPROVED, July 22, 1813.

38. The plaintiff having recovered at law, the court directed the costs of the bill of discovery, by which the plaintiffs at law were prevented recovering, should be paid by the defendants in the bill; they being plaintiffs at law. *Lessee of Bowne v. Brown et al.* 2 Wash. C. C. R. 271.

39. The clerk of the court is a competent judge of the amount of costs which can be recovered in an action; and money paid to him is in the safe keeping of the court, and subject to its disposal. *Willings et al. v. Consequa*, 1 Peters' C. C. R. 301.

40. In a case of tort, several costs of travel, attendance, and attorney's fees will be allowed to the several defendants, whether the pleadings are joint or several. *Crosby v. Folger*, 1 Sumner's Rep. 514.

41. In case of a claim on proceeds in the custody of the court, where other parties are entitled, no costs can be allowed beyond those for which there is a specific lien, and the actual charges of court. No attorney's fees can be allowed. *The Jerusalem*, 2 Gallis. 345.

42. *Query*. If a consul, who sues for penalty, in his own name and person, but for the benefit of the United States, is liable for costs? *Levy v. Burley*, 2 Sumner's C. C. R. 355.

43. After notice of trial, the defendant cannot move to put off the trial, until the costs of a former ejectment be paid, without notice that such a motion would be made; nor can it prevail under any circumstances, if the costs be demanded on an ejectment, which had been decided in the state court. *Den v. Bacon & Sharp*, 4 Wash. C. C. R. 578.

44. In an action for the violation of a patent right, the plaintiff having recovered a verdict for three cents damages, is not entitled to full costs under the 20th sec. of the judicial act of September 24th, 1789, ch. 20. *Kneas v. The Schuylkill Bank*, 4 Wash. C. C. R. 100.

45. Where the plaintiff, being a non-resident, has filed security for costs, conditioned to pay them, "if the plaintiff does not prosecute his suit to effect, and does not pay the costs of the suit," in case the plaintiff succeeds, the sureties are exonerated from the payment of any costs; but the plaintiff is responsible to the officers of the court for his own costs, and the court will enforce the payment of them by attachment. *Lessee of Bowne v. Arbuncle*, 1 Peters' C. C. R. 234.

*Supreme Court, January Term, 1838.  
Rule of Court No. 44.*

In all cases, where any suit shall be dismissed in the Supreme Court, except where the dismissal shall be for want of jurisdiction, costs shall be allowed for the defendant in error, or appellee, as the case may be, unless otherwise agreed by the parties.

In all cases of affirmances of any judgment or decree in the Supreme Court, costs shall be allowed to the defendant in error, or appellee, as the case may be, unless otherwise ordered by the court.

In all cases of reversals of any judgment or decree in the Supreme Court, except where the reversal shall be for want of jurisdiction, costs shall be allowed in the Supreme Court for the plaintiff in error, or appellant, as the case may be; unless otherwise ordered by the court.

Neither of the foregoing rules shall apply to cases where the United States are a party; but in such cases no costs shall be allowed in the Supreme Court for or against the United States.

When costs are allowed in the Supreme Court, it shall be the duty of the clerk to insert the amount thereof in the body of the mandate, or other proper process, sent to the court below; and annex to the same the bill of items taxed in detail.

No more costs than on one libel or information for the same cause of forfeiture.

Proviso.

On a claim of property libelled, if the property is restored, the claimant shall only pay his own costs.

Causes may be consolidated, to avoid unnecessary costs or delay.

Attorney or proctor to pay excess of costs if proceedings have been multiplied unreasonably.

## STATUTE I.

July 22, 1813.

[Repealed.]  
Act of January 9, 1815, ch. 21, sect. 2.

Collection districts.  
New Hampshire.

Massachusetts.

Vermont.

Rhode Island.

Connecticut.

New York.

CHAP. XVI.—*An Act for the assessment and collection of direct taxes and internal duties.*(a)

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That for the purpose of assessing and collecting direct taxes and internal duties, there shall be, and are hereby designated and established the following collection districts, to wit:

The state of New Hampshire shall contain five collection districts, as follow: The first district shall consist of the county of Rockingham; the second of the county of Strafford; the third of the county of Hillsborough; the fourth of the county of Cheshire; and the fifth of the counties of Grafton and Coos.

The state of Massachusetts shall contain eighteen collection districts, as follow: The first district shall consist of the county of Washington; the second of the county of Hancock; the third of the county of Lincoln; the fourth of the county of Kennebec; the fifth of the county of Somerset; the sixth of the county of Oxford; the seventh of the county of Cumberland; the eighth of the county of York; the ninth of the county of Essex; the tenth of the county of Middlesex; the eleventh of the county of Suffolk; the twelfth of the county of Norfolk; the thirteenth of the county of Plymouth; the fourteenth of the county of Bristol; the fifteenth of the counties of Barnstable, Dukes, and Nantucket; the sixteenth of the county of Worcester; the seventeenth of the counties of Hampshire, Franklin, and Hampden; and the eighteenth of the county of Berkshire.

The state of Vermont shall contain six collection districts, as follow: The first shall consist of the counties of Bennington and Rutland; the second of the county of Windham; the third of the counties of Windsor and Orange; the fourth of the counties of Addison and Chittenden; the fifth of the counties of Franklin and Grand Isle; and the sixth of the counties of Caledonia, Essex, and Orleans.

The aforesaid counties, comprised in the said districts contained in the state of Vermont, shall be taken to comprehend such territory as was included in the said counties respectively, prior to the formation of the county of Jefferson in said state.

The state of Rhode Island shall contain three collection districts, as follow: The first shall consist of the counties of Newport and Bristol; the second of the county of Providence; and the third of the counties of Washington and Kent.

The state of Connecticut shall contain seven collection districts, as follow: The first shall consist of the county of Litchfield; the second of the county of Fairfield; the third of the county of New Haven; the fourth of the county of Hartford; the fifth of the county of New London; the sixth of the county of Middlesex; and the seventh of the counties of Windham and Tolland.

The state of New York shall contain twenty-eight collection districts, as follow: The first shall consist of the counties of Suffolk, Queens, and Kings; the second of the city and county of New York; the third of the county of Westchester; the fourth of Dutchess county; the fifth of the counties of Orange and Rockland; the sixth of the counties of Ulster and Sullivan; the seventh of the county of Schoharie; the eighth of the county of Columbia; the ninth of the county of Rensselaer; the tenth of the county of Washington; the eleventh of the county of Saratoga; the twelfth

(a) See notes to the act of July 1798, vol. i., p. 580, for a list of all the acts of Congress relating to the assessment of lands and slaves for direct taxes.

A bond given by the collector of the internal revenue, with sureties, conditioned that the collector had accounted and would account for all taxes collected or to be collected, is not binding on the sureties as to collections previously made. Armstrong et al. v. The United States, Peters' C. C. R. 46.

of the counties of Essex, Clinton, and Franklin; the thirteenth of the counties of Albany and Schenectady; the fourteenth of the county of Montgomery; the fifteenth of the county of Herkimer; the sixteenth of the county of Oneida; the seventeenth of the counties of Lewis, Jefferson, and St. Lawrence; the eighteenth of the county of Otsego; the nineteenth of the county of Chenango; the twentieth of the county of Madison; the twenty-first of the counties of Tioga, Broome, and Steuben; the twenty-second of the counties of Onondago and Cortland; the twenty-third of the counties of Cayuga and Seneca; the twenty-fourth of the county of Ontario; the twenty-fifth of the counties of Genesee, Niagara, Chautauque, Cataragus, and Allegheny; the twenty-sixth of the county of Richmond; the twenty-seventh of the county of Greene; and the twenty-eighth of the county of Delaware.

Collection districts.

The state of New Jersey shall contain six collection districts, as follow: The first shall consist of the counties of Bergen and Essex; the second of the counties of Sussex and Morris; the third of the counties of Somerset and Hunterdon; the fourth of the counties of Middlesex and Monmouth; the fifth of the counties of Burlington and Gloucester; and the sixth of the counties of Salem, Cumberland, and Cape May.

New Jersey.

The state of Pennsylvania shall contain twenty-three collection districts, as follow: The first shall consist of the city of Philadelphia; the second of the county of Philadelphia; the third of the counties of Chester and Delaware; the fourth of the county of Montgomery; the fifth of the county of Bucks; the sixth of the county of Lancaster; the seventh of the counties of York and Adams; the eighth of the counties of Northampton and Wayne; the ninth of the county of Berks; the tenth of the county of Dauphin; the eleventh of the counties of Cumberland and Franklin; the twelfth of the county of Northumberland; the thirteenth of the counties of Mifflin and Huntingdon; the fourteenth of the counties of Bedford, Somerset, and Cambria; the fifteenth of the counties of Fayette and Greene; the sixteenth of the county of Washington; the seventeenth of the counties of Allegheny and Armstrong; the eighteenth of the counties of Westmoreland and Indiana; the nineteenth of the counties of Centre, Clearfield, Potter, Jefferson, and M'Kean; the twentieth of the county of Luzerne, having the same limits as it had before the counties of Susquehanna and Bradford were laid off; the twenty-first of the counties of Lycoming and Tioga, the same having the limits as it had before the county of Bradford was laid off; the twenty-second of the counties of Mercer, Butler, and Beaver; and the twenty-third of the counties of Crawford, Venango, Erie, and Warren.

Pennsylvania.

The state of Delaware shall contain three collection districts, as follow: The first shall consist of the county of New Castle; the second of the county of Kent; and the third of the county of Sussex.

Delaware.

The state of Maryland shall contain nine collection districts, as follow: The first shall consist of the counties of Somerset, Worcester, and Dorchester; the second of the counties of Talbot, Queen Anne, and Caroline; the third of the counties of Kent, Cecil, and Hartford; the fourth of the city and county of Baltimore; the fifth of the counties of Anne Arundel and Prince George; the sixth of the counties of Calvert, St. Mary's, and Charles; the seventh of the counties of Montgomery and Frederick; the eighth of the county of Washington; and the ninth of the county of Allegany.

Maryland.

The state of Virginia shall contain twenty-six collection districts, as follow: The first shall consist of the counties of Lee, Russell, Washington, Wythe, and Grayson; the second of the counties of Montgomery, Tazewell, Giles, Monroe, and Botetourt; the third of the counties of Greenbriar, Kanawha, Cabell, and Mason; the fourth of the counties of Harrison, Wood, and Randolph; the fifth of the counties of Monongalia, Ohio, and Brooke; the sixth of the counties of Bath, Pendleton, Hardy,

Virginia.

## Collection districts.

and Hampshire; the seventh of the counties of Rockbridge and Augusta; the eighth of the counties of Rockingham and Shenandoah; the ninth of the counties of Frederick, Berkley, and Jefferson; the tenth of the counties of Bedford, Patrick, Henry, and Franklin; the eleventh of the counties of Campbell, Charlotte, Pittsylvania, and Halifax; the twelfth of the counties of Mecklinburg, Lunenburg, Brunswick, and Nottaway; the thirteenth of the counties of Prince Edward, Buckingham, Cumberland, and Amelia; the fourteenth of the counties of Powhatan, Chesterfield, Dinwiddie, and Prince George; the fifteenth of the counties of Greensville, Sussex, Southampton, and Surry; the sixteenth of the counties of the Isle of Wight, Nansemond, Norfolk, and Princess Anne; the seventeenth of the counties of Elizabeth City, Warwick, York, James City, and New Kent; the eighteenth of the counties of Charles City, Henrico, Goochland, and Hanover; the nineteenth of the counties of Amherst, Nelson, Albemarle, and Fluvannah; the twentieth of the counties of Orange, Madison, and Culpepper; the twenty-first of the counties of Fauquier, Prince William, and Stafford; the twenty-second of the counties of Loudon and Fairfax; the twenty-third of the counties of Spotsylvania, Louisa, and Caroline; the twenty-fourth of the counties of King George, Westmoreland, Richmond, Northumberland, and Lancaster; the twenty-fifth of the counties of King William, King and Queen, Essex, Middlesex, Gloucester, and Mathews; and the twenty-sixth of the counties of Accomack and Northampton.

## North Carolina.

The state of North Carolina shall contain thirteen collection districts, as follow: The first shall consist of the counties of Currituck, Camden, Pasquotank, Perquimans, Gates, Chowan, and Hertford; the second of the counties of Bertie, Martin, Northampton, and Halifax; the third of the counties of Washington, Tyrrel, Hyde, Pitt, Edgecombe, and Beaufort; the fourth of the counties of Green, Craven, Carteret, Jones, Lenoir, Johnston, and Wayne; the fifth of the counties of Warren, Franklin, Nash, and Granville; the sixth of the counties of Onslow, New Hanover, Duplin, Sampson, Brunswick, Bladen, and Columbus; the seventh of the counties of Cumberland, Robertson, Montgomery, Richmond, Anson, and Moore; the eighth of the counties of Wake, Orange, and Person; the ninth of the counties of Rockingham, Caswell, Guilford, and Stokes; the tenth of the counties of Rowan, Randolph, and Chatham; the eleventh of the counties of Lincoln, Mecklenburg, and Cabarras; the twelfth of the counties of Buncomb, Haywood, Burke, and Rutherford; the thirteenth of the counties of Surry, Wilkes, Iredell, and Ashe.

## Ohio.

The state of Ohio shall contain nine collection districts, as follow: The first shall consist of the counties of Hamilton, Butler, Warren, Clinton, and Clermont; the second of the counties of Greene, Montgomery, Preble, Miami, and Champaigne; the third of the counties of Pickaway, Franklin, Madison, Delaware, Knox, Licking, and Fairfield; the fourth of the counties of Ross, Athens, Gallia, Sciota, Adams, Highland, and Fayette; the fifth of the counties of Washington, Muskingum, Tuscarawas, and Guernsey; the sixth of the counties of Belmont and Jefferson; the seventh of the counties of Columbiana and Starke; the eighth of the counties of Trumbull and Ashtabula; and the ninth of the counties of Giauga, Cuyahoga, and Portage.

## Kentucky.

The state of Kentucky shall contain ten collection districts, as follow: The first district shall consist of the counties of Clark, Estill, Montgomery, Bath, Fleming, Greenup, and Floyd; the second of the counties of Fayette, Jessamine, and Woodford; the third of the counties of Scott, Harrison, Pendleton, Campbell, Boone, Gallatin, and Franklin; the fourth of the counties of Bourbon, Nicholas, Bracken, Mason, and Lewis; the fifth of the counties of Livingston, Caldwell, Christian, Breckenridge, Ohio, Grayson, Muhlenburg, Henderson, Hopkins, and Union; the sixth of the counties of Barron, Warren, Logan, Butler, and Cumberland; the

seventh of the counties of Mercer, Garrard, Madison, and Clay; the eighth of the counties of Bullitt, Jefferson, Henry, and Shelby; the ninth of the counties of Lincoln, Rockcastle, Knox, Pulaski, Wayne, Adair, and Casey; and the tenth of the counties of Hardin, Nelson, Washington, and Green.

Collection districts.

The state of South Carolina shall consist of nine collection districts, as follow: The first shall consist of the district of Charleston; the second of the districts of Colleton and Beaufort; the third of the districts of Barnwell, Orangeburg, Lexington, and Richland; the fourth of the districts of Edgefield and Abbyville; the fifth of the districts of Pendleton and Greenville; the sixth of the districts of Laurens, Newberry and Fairfield; the seventh of the districts of Spartanburg, Union, York, and Chester; the eighth of the districts of Lancaster, Sumpter, Kershaw, and Chesterfield; and the ninth of the districts of Georgetown, Horry, Marion, Marlborough, Darlington, and Williamsburgh.

South Carolina.

The state of Tennessee shall contain six collection districts, as follow: The first shall consist of the counties of Washington, Sullivan, Green, Hawkins and Carter; the second of the counties of Claiborne, Grainger, Jefferson, Knox, Cocke, Sevier, and Blount; the third of the counties of Anderson, Campbell, Roan, Bledsoe, Rhea, Overton, White, Warren, and Franklin; the fourth of the counties of Smith, Jackson, Sumner, and Wilson; the fifth of the counties of Davidson, Williamson, Rutherford, Bedford, and Lincoln; and the sixth of the counties of Maury, Giles, Hickman, Humphreys, Stewart, Dixon, Montgomery, and Robertson.

Tennessee.

The state of Georgia shall contain six collection districts, as follow: The first shall consist of the counties of Chatham, Bryan, Liberty, M'Intosh, Glynn, Camden, Wayne, Effingham, Bullock, and Tattnall; the second of the counties of Scriven, Burke, Richmond, Jefferson, Washington and Montgomery; the third of the counties of Columbia, Warren, Hancock, and Greene; the fourth of the counties of Lincoln, Wilkes, Elbert, and Franklin; the fifth of the counties of Oglethorpe, Jackson, Clark, and Morgan; and the sixth of the counties of Laurens, Pulaski, Wilkinson, Telfair, Twiggs, Baldwin, Jones, Putnam, and Jasper, formerly called Randolph.

Georgia.

And the state of Louisiana shall contain four collection districts, as follow: The first shall consist of the counties of Concordia, Ouachita, Natchitoches, and Rapides; the second of the counties of Lefourche, Opelousas, and Attakapas; the third of the counties of Orleans, German Coast, Acadia, Iberville, and Point Coupee; and the fourth of the parishes of Feliciana, East Baton Rouge, Saint Helena, and Saint Tammany.

Louisiana.

The several counties and districts heretofore enumerated, shall be held in reference to this act, to be such and with the same boundaries as they had at the time of taking the third census or enumeration of the people of the United States; and where any new county or district shall have been, or hereafter may be, formed within any state, out of any one or more of the counties or districts composing any one of the said collection districts, such new county or district shall be considered as part of such collection district; and if such new county shall have been or hereafter shall be formed out of counties lying in different collection districts, then the Secretary of the Treasury shall determine to which of such collection districts it shall belong.

*Sec. 2. And be it further enacted,* That one collector and one principal assessor shall be appointed for each of the said collection districts, who shall be a respectable freeholder and reside within the same; and if the appointment of the said collectors or any of them, shall not be made during the present session of Congress, the President of the United States shall be, and is hereby empowered to make such appointment

Collector and a principal assessor to be appointed for each.

Qualifications.

during the recess of the Senate, by granting commissions, which shall expire at the end of their next session.

Districts to be divided by the principal assessor.

Proviso, that the Secretary of the Treasury may reduce the number of assessment districts.

Oaths and affirmation of the assessors.

Secretary of Treasury to establish necessary regulations.

Direct taxes to be laid upon the value of lands, &c. &c.

Proviso.

Lists of taxable property to be delivered to assistant assessors.

**SEC. 3. And be it further enacted,** That each of the principal 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: *Provided*, That the Secretary of the Treasury shall be, and hereby is authorized to reduce the number of assessment districts in any collection district in any state, if the number shall appear to him to be too great; and each 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 favour 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 shall be appointed; and every assessor, acting in the said office, without having taken the said oath or affirmation, shall forfeit and pay one hundred dollars, one moiety to the use of the United States, and the other to him who shall first sue for the same, to be recovered with costs of suit, in any court having competent jurisdiction.

**SEC. 4. 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 in the performance of the duties enjoined by or under this act; and also frame instructions for the said assessors, pursuant to which instructions, and whenever a direct tax shall be laid by the authority of the United States, the said principal assessors shall, respectively, on such day as may be fixed by law laying such a tax, direct and cause the several assistant assessors in the district, to inquire after and concerning all lands, lots of ground with their improvements, dwelling houses and slaves, made liable to taxation, under any direct tax so laid by the authority of the United States, by reference as well to any lists of assessment or collection taken under the laws of the respective states, as to any other records or documents, and by all other lawful ways and means, and to value and enumerate the said objects of taxation in the manner prescribed by this act, and in conformity with the regulations and instructions above mentioned.

**SEC. 5. And be it further enacted,** That whenever a direct tax shall be laid by the authority of the United States, the same shall be assessed and laid on the value of all lands, lots of ground with their improvements, dwelling houses and slaves, 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: *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, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid.

**SEC. 6. And be it further enacted,** That the respective assistant assessors shall, immediately after being required as aforesaid by the principal 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, dwelling houses or slaves, lying and being within the collection district where they reside, and liable to the 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 principal asses-

sor, and as far as practicable, conformably to those which may be required for the same purpose, under the authority of the respective states.

SEC. 7. *And be it further enacted*, That if any person as aforesaid, shall not be prepared to exhibit a written list when required, and shall consent to disclose the particulars of any and all the lands, lots of ground with their improvements, dwelling houses and slaves, taxable as aforesaid, then, and in such 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. 8. *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 defeat or evade the valuation or enumeration hereby intended to be made, such person so offending, and being thereof convicted before any court having competent jurisdiction, shall be fined in a sum not exceeding five hundred dollars, nor less than one 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 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. 9. *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 to leave at the house or place of residence of such person, 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. 10. *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, 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, lots of ground with their improvements, dwelling houses and slaves, owned, possessed or under the care or management of such person, as are required by this act; which lists, so made, and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed, for the purposes of this act; and the person so failing or neglecting, unless in case of sickness or absence from home, shall moreover forfeit and pay the sum of one hundred dollars, to be recovered for the use of the United States, with costs of suit, in any court having competent jurisdiction.

SEC. 11. *And be it further enacted*, That whenever there shall be in any assessment district, any property, lands, lots of ground, dwelling houses or slaves, not owned or possessed by, or under the care or management of any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall be transmitted to the principal assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required to enter into and upon the real estate, if it be necessary, and take such view thereof, and of the slaves of such absent persons, of which lists are required, and to make lists of the same according to the form pre-

Assessors may write the lists upon the information of the persons to be taxed.

Penalties for giving in fraudulent lists.

Absentees to be required in writing to furnish lists.

Property to be valued by assessors where the parties refuse or neglect to give in lists.

Property of persons not living in the districts may be assessed by assessors.

scribed by this act, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property under and for the purposes of this act.

Property may be assessed in the districts where the owners reside, though the property is situated in other districts.

**SEC. 12.** *And be it further enacted,* That the owners, possessors, or persons having the care and management of lands, lots of ground, dwelling houses and slaves, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the list thereof required by this act, (provided the assessment district in which the said objects of taxation lie or be is therein distinctly stated) at the time and in the manner prescribed to the assessor of the assessment district wherein such persons reside. And it shall be the duty of the assistant 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 principal assessor of their collection district, whose duty it shall be to transmit them to the principal assessor of the collection district wherein the said objects of taxation shall lie or be, immediately after the receipt thereof, and the said lists shall be valid and sufficient for the purposes of this act; and on the delivery of every such list the person making and delivering the same, shall pay to the assistant assessor one dollar, one half whereof he shall retain to his own use, and the other half thereof he shall pay over to the principal assessor of his district for the use of such principal assessor.

Lists to be taken with reference to the day or days fixed by acts of Congress.

**SEC. 13.** *And be it further enacted,* That the lists aforesaid shall be taken with reference to the day fixed for that purpose by the act or acts of Congress laying the tax or taxes; and the assistant assessors respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists, the first of which shall exhibit in alphabetical order, the names of all persons liable to pay a tax under the authority of the United States, residing within the assessment district, together with the value and assessment of the objects liable to taxation within such district for which each such person is liable to pay a direct tax and whenever so required by the principal assessor, the amount of direct tax, payable by each person on such objects under the state laws imposing direct taxes; and the second list shall exhibit in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment thereof, or amount of direct tax due thereon as aforesaid. The forms of the said general lists shall be devised and prescribed by the principal assessor, and lists taken according to such form shall be made out by the assistant assessors, and delivered to the principal assessor within sixty days after the day fixed by the act of Congress requiring lists from individuals. And if any assistant assessors shall fail to perform any duty assigned by this act, within the time prescribed by his precept, warrant, or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assessor shall be discharged from office, and shall moreover forfeit and pay two hundred dollars, to be recovered for the use of the United States in any court having competent jurisdiction, with costs of suit.

Appeals may be had from the valuations fixed by assessors.

Conditions.

**SEC. 14.** *And be it further enacted,* That immediately after the valuations and enumerations shall have been completed as aforesaid, the principal assessor in each collection district shall, by advertisement in some public newspaper, if any such there be in such district, and by written notifications to be publicly posted up in at least four of the most public places in each assessment 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 principal assessor in each collection district, during twenty-five days after the date of public notification to be made as aforesaid, to submit the proceedings of the assessors, and the lists by them received or taken as aforesaid, to the inspection of any or all persons who shall apply for that purpose; and the said principal 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 the question to be determined by the principal assessor, on an appeal respecting the valuation of property, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same assessment district. And all appeals to the principal assessors as aforesaid, shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested; and shall moreover state the ground or principle of inequality or error complained of; and the principal assessor shall have power to re-examine and equalise 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 as the principal assessor shall designate for that purpose.

Lists to be  
open for inspection.

SEC. 15. *And be it further enacted,* That whenever the quotas or portions of direct tax payable by the states respectively, shall be laid and apportioned by law on the counties or state districts, and such county or counties, state, district or districts, shall contain more than one assessment district, then and in that case, the principal assessor shall have power, on examination of the lists rendered by the assistant assessors according to the provisions of this act, to revise, adjust, and equalise the valuations of lands, lots of ground with their improvements, dwelling houses and slaves between such assessment districts, by deducting from or adding to either such a rate per centum as shall appear just and equitable.

Where counties contain  
more than one  
assessment district,  
then the  
requisite apportionments may  
be made.

SEC. 16. *And be it further enacted,* That immediately after hearing appeals, and adjusting and equalising the valuations according to the provisions of the preceding section, the principal assessors respectively shall make out lists containing the sums payable according to the assessments aforesaid, and according to the provisions of this act, upon every object of taxation within their respective districts, so as to raise upon the county or counties, state, district or districts, contained within the collection districts established by this act, for which they are respectively appointed, the quota of the direct tax laid by the United States, which shall have been imposed on such county or counties, state, district or districts, by the law laying such direct tax; which lists shall contain the name of each person residing within the collection district liable to pay the direct tax, or of the person residing within the said district and having the care or superintendence of property lying within the said district, which is liable to the payment of said tax, where such person or persons are known, together with the sum payable by each such person or persons aforesaid on account of the said direct tax as aforesaid. And where there is any property within any collection district, liable to the payment of the direct tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sums payable, and the names of the respective proprietors, where known.

Lists of the  
property taxed  
to be made out.

SEC. 17. *And be it further enacted,* That each of the collectors to be appointed as aforesaid, shall, within sixty days from the day on which the principal assessors shall have received the lists from the assistant assessors, be furnished by the principal assessors with one or more of the

Assessors to  
furnish collectors  
with taxable lists.

lists prepared in conformity with the preceding sections by the principal assessor, signed and certified by such assessor. And each collector on receiving a list as aforesaid, shall subscribe three receipts, one of which shall be given on a full and correct copy of such list, which list and receipt shall remain with the principal assessor and 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 Comptroller of the Treasury.

Bonds to be given, and to be approved of by the Comptroller of the Treasury.

**SEC. 18. *And be it further enacted,*** That each collector, before receiving any list as aforesaid for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the Comptroller of the Treasury, in at least double the amount of the taxes assessed in the collection district for which he 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 said bond shall be transmitted to and deposited in the office of the Comptroller of the Treasury.

Assessed taxes to remain a lien upon the estates of persons to which they belong.

**SEC. 19. *And be it further enacted,*** That the taxes so assessed, shall be and remain a lien upon all lands and other real estate, and all slaves of the individuals who may be assessed for the same, during two years after the time it shall 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.

Collectors may appoint deputies, but held responsible for their conduct.

**SEC. 20. *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, assigning to each such deputy, by that instrument of writing, such portion of his collection district as he may think proper; 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 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.

Proviso.

Public notice to be given of the times and places at which collectors will attend, &c. &c.

**SEC. 21. *And be it further enacted,*** That each of the said collectors, or his deputies, shall, within ten days after receiving his collection list, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four public places in his collection district, that the said tax has become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within twenty days after such notification; and with respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector, in person, or by deputy, to apply once at their respective dwellings within such district, and there demand the taxes payable by such persons, which application shall be made within sixty days after the receipt of collection lists 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 and his deputies to proceed to collect the said taxes by distress and sale of the goods, chattels, or effects of the persons delinquent as aforesaid, with a commission of

eight per centum upon the said taxes to and for the use of such collector: *Provided*, That it shall not be lawful to make distress 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.

Tools or implements of trade and beasts of the plough and household furniture, not to be distrained.

Sec. 22. *And be it further enacted*, That whenever goods, chattels, or effects, sufficient to satisfy any tax upon dwelling houses or lands, and their improvements, owned, occupied, or superintended by persons, known and residing within the same collection district, cannot be found, the collector having first advertised the same for thirty days in a newspaper printed within the collection district, if such there be, and having posted up in at least ten public places within the same, a notification of the intended sale, thirty days previously 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. And if the property so advertised for sale, cannot be sold for the amount of the tax due thereon, with the said additional per centum thereto, the collector shall purchase the same in behalf of the United States, for the amount aforesaid: *Provided*, That the owner or superintendent of the property aforesaid, after the same shall have been as aforesaid advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which, the sale of the said property shall not take place: *Provided also*, That the owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands and other property sold as aforesaid, within two years from the time of sale, upon payment to the collector, for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser with interest for the same at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale, until the time of redemption shall have expired; and the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the said charges.

Proviso.

Redemption of lands sold for taxes.

Sec. 23. *And be it further enacted*, That with respect to property lying within any collection district, not owned, occupied, or superintended by some person residing therein, 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 list from the principal assessor, the collector shall transmit lists of the same to one of the collectors within the same state, to be designated for that purpose by the Secretary of the Treasury. And the collector who shall have been thus designated by the Secretary of the Treasury, shall transmit receipts for all the lists received as aforesaid, to the collector transmitting the same, and the collectors thus designated in each state by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the state; and the owners of the property on which such taxes may be due, shall be permitted to pay to such collector the said tax with an addition of ten per centum thereon: *Provided*, 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.

Property of non-residents, how to be dealt with.

Proviso.

Steps to be taken with property upon which tax is unpaid for twelve months.

Sec. 24. *And be it further enacted*, That when any tax, as aforesaid, shall have remained unpaid for the term of one year as aforesaid, the collector in the state where the property lies, and who shall have been designated by the Secretary of the Treasury as aforesaid, having first advertised the same for sixty days, in at least one newspaper in the state,

shall proceed to sell at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum thereon. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same, in behalf of the United States, for the amount aforesaid. 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 cent. as the case may be, after defraying the said charges.

**Collectors to deposit with the clerks of the district courts of the United States correct lists of the land, &c. &c., sold under this act.**

This property redeemable.

**Terms of redemption.**

**Collectors to make monthly reports to Secretary of the Treasury.**

**Proviso.**

**SEC. 25. 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 courts of the United States, in the respective states, and within which district the property lies, correct lists of the tracts of lands or other real property sold by virtue of this act, for non-payment of taxes, together with the names of the owners or presumed owners, of the purchasers of the same at the public sales aforesaid, and of the amount paid by such purchasers for the same. The owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold as aforesaid, within two years from the time of the sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser for the said land or other real property, with interest for the same, at the rate of twenty per centum per annum, and of a commission of five per centum on such payment, for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchasers the moneys thus paid for their use, and they shall give deeds for the lands or property aforesaid, to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years as aforesaid, by the original owners thereof or their legal representatives; and the said clerks shall be entitled to receive from the purchaser the sum of two dollars for every such deed, to be paid on the delivery thereof to such purchasers; and in all cases where lands may be sold under this act for the payment of taxes belonging to infants, persons of insane mind, married women, or persons beyond sea, such persons shall have the term of two years, after their respective disabilities shall have been removed, or their return into the United States, to redeem lands thus sold, on their paying into the clerk's office aforesaid, the amount paid by the purchaser, together with ten per cent. per annum thereon: and on their paying to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises subsequent to his purchase, the value of which improvements to be ascertained by three or more neighbouring freeholders to be appointed by the clerk aforesaid, who on actual view of the premises shall assess the value of such improvements on their oaths, and make a return of such valuation to the clerk aforesaid immediately.

**SEC. 26. And be it further enacted,** That the several collectors shall, at the expiration of every month after they shall respectively commence their collections, 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 so required by the said Secretary, the moneys by them respectively collected within the said term. 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 principal assessor: **Provided however,** That the period of one year and three months from the said day shall be allowed to the collector designated in each state as aforesaid, by the Secretary of the

Treasury, with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

SEC. 27. *And be it further enacted,* That each collector shall be charged with the whole amount of taxes by him received, whether contained in the lists delivered to him by the principal assessor or transmitted to him by other collectors, and he shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also for the taxes of such persons as may have absconded or become insolvent, subsequent to the date of the assessment and prior to the day when the tax ought, according to the provisions of this act, to have been collected; provided it shall be proven to the satisfaction of the 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 for sale by him in the manner aforesaid, shall or may have been purchased by him in behalf of the United States.

Collectors to be charged with amount of taxes received for, &c. &c.

SEC. 28. *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 herein before provided, it shall be the duty of the Comptroller of the Treasury, and he is hereby authorized and required, immediately after such delinquency, to 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 imposed on the district of such collector, and the sums if any, which have been paid; and the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels or any personal effects of the delinquent collector; and for want of goods, chattels, or effects aforesaid, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in due course of law; and furthermore, notwithstanding the commitment of the collector to prison as aforesaid, or if he abscond, and goods, chattels, and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels or any personal effects of the surety or sureties of the delinquent collectors. And the amount of the sums committed to any collector for collection as aforesaid, shall and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law; and for want of goods and chattels or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks, in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors or their sureties aforesaid; and all moneys that may remain of the proceeds of such sale, after satisfying the said warrant of distress and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Remedy against delinquent collectors.

Amount of sums committed to a collector to be a lien on his land and real estate.

Penalties upon  
collectors for  
extortion or op-  
pression.

**SEC. 29.** *And be it further enacted,* That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or oppression, under colour of this act, or shall demand other or greater sums than shall be authorized by law, shall be liable to pay a sum not exceeding three hundred dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector and his deputies shall, if required, give receipts for all sums by them collected and retained in pursuance of this act.

Compensation.

**SEC. 30.** *And be it further enacted,* That there shall be allowed and paid for the services performed under this act: To each principal assessor, two dollars for every day employed in hearing appeals and making out lists agreeably to the provisions of this act, and four dollars for every hundred taxable persons contained in the tax list as delivered by him to the collector: To each assistant assessor, one dollar and fifty cents for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose being certified by the principal assessor and approved by the Comptroller of the Treasury, and three dollars for every hundred taxable persons contained in the tax list as completed and delivered by him to the principal assessor: and the assessors respectively shall be allowed their necessary and reasonable charges for books and stationery used in the execution of their duties.

Specific ap-  
propriation.

**SEC. 31.** *And be it further enacted,* That the allowances made as aforesaid to the assessors, shall be paid at the Treasury to the principal assessors respectively; for which purpose one hundred and fifty thousand dollars, to be paid out of any moneys in the Treasury not otherwise appropriated, are hereby appropriated.

President may  
appoint deputy  
post masters to  
act as collect-  
ors, &c. &c. in  
certain cases.

**SEC. 32.** *And be it further enacted,* That in cases where no person can be found in any collection district, or assessment district, to serve either as collector, principal assessor, or assistant assessor respectively, the President of the United States is hereby authorized to appoint one of the deputy postmasters in such districts, to serve as collector or assessor as the case may be; and it shall be the duty of such deputy postmaster to perform, accordingly, the duties of such officer.

Separate ac-  
counts to be  
kept of the di-  
rect tax and in-  
ternal duties.

**SEC. 33.** *And be it further enacted,* That whenever a direct tax shall be assessed, or internal duties laid, separate accounts of each shall be kept at the Treasury of the United States, of all moneys received from the direct tax, and from internal duties, showing upon what articles or subjects of taxation those duties accrued; also the amount of moneys paid to collectors, assessors, assistant assessors, or other officers employed in the collection thereof; distinguishing the amount of moneys received from each State, and from what tax or species of duties received; and distinguishing also the amount of moneys paid to the officers in each State; which accounts it shall be the duty of the Secretary of the Treasury annually, in the month of December, to lay before Congress.

APPROVED, July 22, 1813.

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STATUTE I.

July 22, 1813.

CHAP. XVII.—*An Act to regulate the allowance of forage to officers in the army of the United States.*

Act of March  
3, 1815, ch. 78.  
An equivalent  
in money to be  
allowed where  
forage is not  
drawn.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all officers in the military service of the United States, who are by law entitled to forage, shall receive in lieu thereof when not drawn in kind, an equivalent in money, at the rate of eight dollars per month for each horse to which they may be entitled: *Provided*, That no allowance shall be made to

any officer for more horses than he shall actually employ in the public service.

APPROVED, July 22, 1813.

STATUTE I.

July 22, 1813.

**CHAP. XVIII.—*An Act to establish the town of Mobile a port of entry.***

**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 August next, the town of Mobile shall be, and the same is hereby established the sole port of entry for the district, including the shores, waters, and inlets of the bay and river Mobile, and of the other rivers, creeks, inlets, and bays, emptying into the gulf of Mexico, east of the said river Mobile, and west thereof to the eastern boundary of the State of Louisiana.

APPROVED, July 22, 1813.

Mobile shall be the sole port of entry for the district.

**CHAP. XXI.—*An Act laying duties on Sugar refined within the United States. (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 January next, there be levied, collected and paid, upon all sugar which shall be refined within the United States, a duty of four cents per pound.

**SEC. 2. And be it further enacted,** That every refiner of sugar, who shall be such immediately before and on the first day of January next, shall, on the said day, and every refiner of sugar who shall be and become such after the said day, shall, twenty days at the least previous to commencing the business of refining sugar, make true and exact entry and report in writing to the collector, appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the collection district in which shall be the house or building where he or she shall carry on or intend to carry on, the said business, of every house or building where such business shall be by him or her carried on, or intended so to be, and of every pan or boiler, together with the capacity of each, which he or she shall have or employ for the purpose of refining sugar, and shall also give bond in the sum of five thousand dollars, with condition that he or she shall and will enter, or cause to be entered in a book or paper to be kept for that purpose, all sugar which he or she shall refine or cause to be refined, and of the quantities, from day to day by him or her sent out or caused to be sent out of the house or building where the same shall have been refined, and shall, on the first day of April, July, October and January, in each year, render a just and true account of all the refined sugar which he or she shall have sent out, or caused or procured to be sent out, from the first time of his or her entry and report aforesaid, until the day which shall first ensue, of the days above mentioned, for the rendering of such account, and thenceforth successively, from the time when such account ought to have been, and up to which it shall have been last rendered, until the day next thereafter, of the days above mentioned, for the rendering of such account, producing and showing therewith the original book or paper, whereon the entries from day to day, to be made as aforesaid, have been made; and he or she shall, at the time of ren-

STATUTE I.

July 24, 1813.

Repealed by act of February 1817, ch. 1.

Rate of duty four cents per pound.

Refiners of sugar to make entries of the houses or where the business is to be carried on.

July 22, 1813,  
chap. 16.

To render an account of sugar refined quarterly.

(a) The act of Congress passed on the 24th July, 1813, imposing a duty on refined sugar, did not subject to the duty, sugar refined before that day, and put into moulds. *The United States v. Pennington*, Peters' C. C. R. 113.

In an action on a bond given in pursuance of that act, it would be sufficient for the defendant to show that the sugar sent out for sale was refined before the law was passed. *Ibid.*

**Penalties.**

**Oath to be taken by refiners as to accounts of quantities of sugar sent out by them.**

**Penalty for false oath.**

**Refiners to render account of buildings, pans, &c. &c.**

**Refined sugars upon which duties have not been paid to be forfeited.**

**Duties payable upon bonds in nine months.**

**Proviso.**

**Drawback allowed in certain cases.**

**Proviso.**

**Notice to be given of the intention to export to authorize the payment of drawback.**

dering each account, pay or secure the duties which by this act ought to be paid upon the refined sugar in the said account mentioned; and if any such refiner shall omit to make any such entry or report, he or she shall forfeit and lose every pan or boiler which he or she shall have and use for the purpose of refining sugar, and shall also forfeit the sum of five hundred dollars, to be recovered with costs of suit.

**SEC. 3. And be it further enacted,** That every such refiner shall yearly, being thereto required by the collector aforesaid, make oath or affirmation, according to the best of his or her knowledge and belief, that the accounts which have been by him or her rendered of the quantities of refined sugar by him or her sent out, or procured or caused to be sent out of the house or building where the same shall have been manufactured, have been just and true.

**SEC. 4. And be it further enacted,** That if any person shall knowingly and with design, falsely swear or affirm touching any of the matters herein before required to be verified by oath or affirmation, he or she shall be deemed guilty of wilful and corrupt perjury.

**SEC. 5. And be it further enacted,** That every refiner of sugar shall at each time of rendering an account, as herein before required, make a true and particular report of the buildings, pans, and boilers which he or she, at any time since that of rendering his or her last account, hath used or kept, and shall then have, use or keep for carrying on the said business of refining sugar, on pain of forfeiting for each and every neglect or omission all such pans and boilers, together with the sum of five hundred dollars, to be recovered with costs of suit.

**SEC. 6. And be it further enacted,** That all refined sugar which shall have been manufactured or made within the United States in manner aforesaid, after the said first day of January next, whereof the duties aforesaid have not been duly paid or secured, according to the true intent and meaning of this act, shall, upon default being made in the paying or securing of the said duties, be forfeited, and shall and may be seized as forfeited, by the collector aforesaid or officer of the customs.

**SEC. 7. And be it further enacted,** That it shall be lawful for every such refiner of sugar, at his or her option, either to pay, upon the rendering of his or her account as aforesaid, the duties which shall thereby appear to be due and payable, with a deduction or abatement of six per cent. for prompt payment, or to give bond with one or more sureties, to the satisfaction of the collector, to whom such account shall be rendered, for the payment of the said duties, at the expiration of nine months thereafter; **Provided**, That no person whose bond for any of the said duties shall remain unpaid beyond the term allowed for the payment thereof, shall be entitled to future credit for any of the said duties, so long as such bond shall remain unpaid.

**SEC. 8. And be it further enacted,** That the duties hereby laid upon sugar refined within the United States, shall and may be drawn back upon all such of the said sugar refined within the United States after the aforesaid first day of January next, which after the said day shall be exported from the United States to any foreign port or place: **Provided**, That no drawback shall be allowed on any exportation as aforesaid, in any instance where the same shall amount to less than twelve dollars.

**SEC. 9. And be it further enacted,** That in order to entitle the exporter or exporters to the benefit of the said allowance of drawback, he, she, or they shall, previous to the putting or lading any of the said refined sugar on board of any ship or vessel for exportation, give six hours notice at the least to the proper officer of inspection of the port from which the said sugar shall be intended to be exported, of his, her, or their intention to export the same, and of the number of packages containing the same, and the respective marks thereof, and the place or places where deposited, and of the place to which, and ship or vessel in which

they or either of them shall be so intended to be exported; whereupon it shall be the duty of the said officer to inspect, by himself or deputy, the packages so notified for exportation, and the same after such inspection shall be laden on board the same ship or vessel of which notice shall have been given, and in the presence of the same officer or his deputy who shall have inspected the same, which officer, after the same shall have been so laden on board, shall certify to the collector of the customs for the district the quantity and particulars of the refined sugar so laden for exportation.

*Sec. 10. And be it further enacted,* That the said allowance shall not be made unless the said exporter or exporters shall make oath or affirmation that the said sugar so noticed for exportation and laden on board such ship or vessel is truly intended to be exported to the place whereof notice shall have been given, and is not intended to be relanded within the United States, and that he or she doth verily believe that the duties thereupon charged by this act have been duly paid or secured to be paid; and shall also give bond to the collector of the customs, with two sureties, one of whom shall be the master or other person having the command or charge of the ship or vessel, in which the said sugar shall be intended to be exported, the other such sufficient person as shall be approved by the said collector, in the full value, in the judgment of the said collector, of the sugar so intended to be exported, with condition that the said sugar (the dangers of the seas and enemies excepted) shall be really and truly exported to and landed in some port or place without the limits of the United States, and that the said sugar shall not be unshipped from on board the said ship or vessel whereupon the same shall have been laden for exportation, within the said limits, or any ports or harbours of the United States (shipwreck or other unavoidable accident excepted.)

An oath also  
to be taken.

Bond to be  
given for the  
landing of the  
goods at a for-  
eign port.

*Sec. 11. And be it further enacted,* That the said allowance shall not be paid until nine months after the said sugar shall have been so exported: *Provided*, That whenever the owner of any ship or vessel on board of which any such sugar is laden for exportation, shall make known to the collector, previous to the departure of such ship or vessel from the port where such sugar is laden, that such ship or vessel is not going to proceed on the voyage intended, or the voyage is altered, it shall be lawful for the collector to grant a permit for relanding the same.

When draw-  
back is payable.

Proviso.

*Sec. 12. And be it further enacted,* That if any of the said sugar, after the same shall have been shipped for exportation, shall be unshipped for any purpose whatever, either within the limits of the United States, or within four leagues of the coast thereof, or shall be relanded within the United States, from on board the ship or vessel wherein the same shall have been laden for exportation, unless the voyage shall not be proceeded on, or shall be altered as aforesaid, or unless in case of necessity or distress to save the ship and goods from perishing, which shall be immediately made known to the principal officer of the customs residing at the port nearest to which such ship or vessel shall be at the time such necessity or distress shall arise, then not only the sugar so unshipped, together with the casks, vessels, and cases containing the same, but also the ship or vessel, in or on board of which the same shall have been so shipped or laden, together with the guns, furniture, ammunition, tackle, and apparel, and also the ship, vessel, or boat into which the said sugar shall be unshipped or put, after the unshipping thereof, together with her guns, furniture, ammunition, tackle, and apparel, shall be forfeited, and may be seized by any officer of the customs or of inspection.

Penalties for  
reshipment of  
sugars in the  
United States.

*Sec. 13. And be it further enacted,* That the bond to be given as aforesaid, shall and may be discharged, by producing within one year

How to es-  
tablish a claim

to the allowance of drawback.

from its date (if the same shall be shipped to any part of Europe or America, and within two years, if shipped to any part of Asia or Africa; and if the delivery of the sugar, in respect to which the same shall have been given, be at any place where a consul or other agent of the United States resides) a certificate of such consul or agent, or if there be no consul or agent, then a certificate of any two known and reputable American merchants, residing at the said place, and if there be not two such merchants residing at the said place, then a certificate of any other two reputable merchants, testifying the delivery of the said sugar at the said place, which certificate shall in each case be confirmed by the oath or affirmation of the master or mate or other like officer of the vessel in which the said sugar shall have been exported, and when such certificate shall be from any other than a consul or agent, or merchants of the United States, it shall be a part of the said oath or affirmation, that there were not, upon diligent inquiry, to be found two merchants of the United States at the said place: *Provided always*, That in case of death, the oath or affirmation of the party dying shall not be deemed necessary; *And provided further*, That the said oath or affirmation, taken before the chief civil magistrate of the place of the said delivery, and certified under his hand and seal, shall be of the same validity as if taken before a person qualified to administer oaths within the United States, or such bonds shall and may be discharged upon proof that the sugar so exported was taken by enemies or perished in the sea, or destroyed by fire; the examination and proof of the same being left to the judgment of the collector of the customs, naval officer and chief officer of inspection, or any two of them, of the place from which such sugar shall have been exported. And in cases where the certificates herein directed cannot be obtained, the exporter or exporters of such sugar shall nevertheless be permitted to offer such other proof as to the delivery of the said sugar, without the limits of the United States, as he or they may have; and if the same shall be deemed sufficient by the said collector, he shall allow the same, except when the drawback to be allowed shall amount to one hundred dollars or upwards; in all which cases the proofs aforesaid shall be referred to the Comptroller of the Treasury, whose decision thereon shall be final.

Proof of landing the goods.

Collectors to collect the duties, &c. &c.

Penalties.

SEC. 14. *And be it further enacted*, That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector aforesaid, within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint, or information; one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector, shall first discover, if other than a collector, shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the State holden within the said district, having jurisdiction in like cases.

Duration of this act to Feb. 17, 1816.

SEC. 15. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United [States] are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.

CHAP. XXII.—*An Act to establish the office of commissioner of the revenue. (a)*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That for superintending the collection of the direct tax and internal duties, laid by the authority of the United States, there shall be an officer in the Department of the Treasury, to be denominated commissioner of the revenue, who shall be charged, under the direction of the head of the Department, with preparing all the forms necessary for the assessors and collectors of the tax and duties aforesaid; with preparing, signing, and distributing all the licenses required by any law imposing any of the duties aforesaid; and with the superintendence generally, of all the officers employed in assessing and collecting the said tax and duties.

SEC. 2. *And be it further enacted,* That the said commissioner of the revenue shall likewise superintend the collection of the residue of the former direct tax and internal duties which may be still outstanding, and shall also execute the services with respect to light-houses and other objects which were usually performed by the former commissioners of the revenue.

SEC. 3. *And be it further enacted,* That it shall be lawful for the Secretary of the Treasury to place also the collection of the duties on imposts and tonnage under the superintendence of the said commissioner of the revenue, if, in his opinion, the public service will be promoted by transferring that duty from the comptroller to the said commissioner.

SEC. 4. *And be it further enacted,* That the compensation of the said commissioner of the revenue shall be the same with that of the auditor of the Treasury; and that he shall, for the present, be allowed a number of clerks whose salaries shall not, in the whole, exceed four thousand dollars a year.

SEC. 5. *And be it further enacted,* That a sum not exceeding three thousand five hundred dollars, to be paid out of any moneys in the Treasury not otherwise appropriated, be, and the same is hereby appropriated, to pay the commissioner and salaries aforesaid, for the year one thousand eight hundred and thirteen.

SEC. 6. *And be it further enacted,* That all letters and packets to and from the commissioner of the revenue, shall be received and conveyed by post free of postage, under the same restrictions as are provided by law with respect to other free letters and packets.

APPROVED, July 24, 1813.

## STATUTE I.

July 24, 1813.

[Obsolete.]  
Office of com-  
missioner of  
revenue estab-  
lished for super-  
intending the  
collection of  
internal taxes  
and duties.

Duty of Com-  
missioner.  
Act of No-  
vember 22, 1814.  
ch. 7.

To superin-  
tend the collec-  
tion of residue  
of former direct  
tax, &c.

Secretary of  
Treasury au-  
thorized to  
place collection  
of the duties on  
impost, &c. &c.

Compensation  
of the commis-  
sioner and  
clerks.

Specific ap-  
propriation.

Commission-  
er to have the  
privilege of  
franking, &c.  
act of 1810,  
ch. 37; act of  
1814, ch. 91.

## STATUTE I.

July 24, 1813.

[Obsolete.]

CHAP. XXIII.—*An Act to continue in force for a limited time, certain acts au-  
thorizing corps of rangers for the protection of the frontier of the United States,  
and making appropriations for the same.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the act entitled, "An act authorizing the President of the United States to raise certain companies of rangers for the protection of the frontier of the United States," passed January second, one thousand eight hundred and twelve, and also the act supplementary thereto, passed July first, one thousand eight hundred and twelve, be, and the same are hereby continued in force for one year from and after the passage hereof, and from thence to the end of the next session of Congress.

SEC. 2. *And be it further enacted,* That the sum of four hundred and seventy-two thousand one hundred and forty-one dollars be, and the

Certain acts  
continued in  
force.

Act of Jan. 2,  
1812, ch. 11.  
Act of July 1,  
1812, ch. 119.

Specific ap-  
propriation.

(a) By the act of December 23, 1817, chap. 1, sect. 2, the office of commissioner of the revenue was abolished.

1813, chap. 31.

same is hereby appropriated, for the pay, subsistence, and forage during the year one thousand eight hundred and thirteen, of the seven companies of rangers raised or to be raised for the United States, pursuant to the above recited acts, and of the ten companies of rangers authorized by the act of the twenty-fifth of February, one thousand eight hundred and thirteen.

For pay, for-  
age, &c.

For the pay of the officers, non-commissioned officers, and privates of the said companies, the sum of four hundred and fifty-one thousand one hundred and eighty dollars.

For the subsistence of the officers, eleven thousand one hundred and sixty-nine dollars.

For forage, the sum of nine thousand seven hundred and ninety-two dollars. The said sums to be paid out of any moneys in the Treasury not otherwise appropriated.

APPROVED, July 24, 1813.

## STATUTE I.

July 24, 1813.

CHAP. XXIV.—*An Act laying duties on carriages for the conveyance of persons. (a)*

Repealed by  
act of December  
23, 1817, ch. 1.  
Rate of duties  
on carriages.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the last day of December next, there shall be levied, collected, and paid the following yearly rates and duties upon all carriages for the conveyance of persons, which shall be kept by or for any person, for his or her own use, or to be let out for hire, or for the conveyance of passengers, to wit: for and upon every coach, the yearly sum of twenty dollars; for and upon every chariot and postchaise, the yearly sum of seventeen dollars; for and upon every phaeton and on every coachee having pannel work in the upper division thereof, the yearly sum of ten dollars; for and upon every other four wheel carriage hanging on steel or iron springs, the yearly sum of seven dollars; for and upon every four wheel carriage hanging upon wooden springs and on every two wheel carriage hanging on steel or iron springs, the yearly sum of four dollars; and for and upon every other four or two wheel carriage the yearly sum of two dollars: *Provided always*, That nothing herein contained shall be construed to charge with a duty, any carriage usually and chiefly employed in husbandry, or for the transportation or carrying of goods, wares, merchandise, produce, or commodities.

Carriages  
chiefly employ-  
ed in husband-  
ry, &c. not to be  
charged with  
the duty.

Upon what  
species of car-  
riages duties to  
be paid.

Carriages to  
be entered.  
Regulations  
in relation  
thereto.

Act of July  
22, 1813, ch.  
16.

SEC. 2. *And be it further enacted*, That the duties aforesaid shall be levied and collected upon all carriages usually and chiefly employed for the conveyance of persons, by whatever name or description the same have been or shall hereafter be known and called. And in cases of doubt, any carriage shall be deemed to belong to that class to which the same shall bear the greatest resemblance, and shall be subject to duty accordingly.

SEC. 3. *And be it further enacted*, That every person having or keeping a carriage or carriages, upon which a duty or duties shall be payable, according to this act, shall yearly and in every year in the month of January, make and subscribe a true and exact entry of each and every such carriage, therein specifying distinctly, each carriage owned or kept by him or her, for his or her use, or for hire, with the description and denomination thereof, and the rate of duty to which each and every such carriage is liable: which entry shall be lodged with the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the district in which such owner or person liable for the payment of such duty shall reside. And that it shall be the duty of the collectors aforesaid to attend within the month of January in each year, at one or more of the most public

(a) See act of December 15, 1814, chap. 12.

and convenient places in each county within their respective districts, and to give public notice at least ten days previous to such day, of the time and place of such attendance, and to receive such entry, made in the manner before directed, at such place, or at any other where he may happen to be, within the said month of January, and on tender and payment being made of the duty or duties therein mentioned, to grant a certificate for each and every carriage mentioned in such entry, therein specifying the name of the owner, the description and denomination of the carriage, and the sum paid, with the time when, and the period for which such duty shall be so paid: And the forms of the certificates to be so granted shall be prescribed by the Treasury Department; and such certificates or the acknowledgments of the collector aforesaid by a credit in his public accounts, shall be the only evidence to be exhibited and admitted, that any duty imposed by this act has been discharged: *Provided nevertheless,* That no certificate shall be deemed of validity any longer than while the carriage for which the said certificate was granted, is owned by the person mentioned in such certificate, unless such certificate shall be produced to the collector by whom it was granted, and an entry shall be thereon made, specifying the name of the then owner of such carriage, and the time when he or she became possessed of the same.

Proviso.

Duties to be paid according to the proportions of the year in which they shall be used.

SEC. 4. *And be it further enacted,* That any and all persons who shall commence the having or keeping of any carriage subject to duties after the month of December, shall and may at any time during the month in which they shall so commence the having or keeping of such carriage, make like entry in manner before prescribed; and on payment of such proportion of the duties laid by this act on such carriage, as the time at which he shall commence the keeping of such carriage to the end of the month of December then next ensuing shall bear to the whole year, shall be entitled to and may demand like certificates, subject nevertheless, to the conditions before and hereinafter provided.

Penalties for making untrue and false entries.

SEC. 5. *And be it further enacted,* That any person having or keeping any carriage subject to duty, who shall make an untrue or defective entry, to evade the whole or any part of the duty justly and truly payable according to this act, shall lose the sum paid pursuant to such untrue or defective entry; and where such untrue or defective entry hath been made, or where no entry shall be made, or where there shall be a neglect of payment after entry, such person shall moreover in addition thereto, at any time thereafter, on personal application and demand, at the house, dwelling, or usual place of abode of such person, by the proper collector, be liable, and shall pay the duties by this act imposed, with a further sum, for the benefit of such officer, of twenty-five per centum; which duties, with the said addition, shall be collected by distress and sale of the goods and chattels of the person by whom the same shall be due and payable: *Provided always,* That such application and demand, shall not be made until sixty days after the day on which any duty shall commence: and if entry and payment shall be made within the said sixty days, the owner of the carriage shall be exempted from the payment of the said sum of twenty-five per centum.

Proviso.

In what cases certificates to be granted.

SEC. 6. *And be it further enacted,* That in all cases where any duty shall be collected pursuant to this act, whether by distress or otherwise, certificates shall be granted for each carriage in manner as before prescribed.

Duration of this act.

SEC. 7. *And be it further enacted,* That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.

VOL. III.—6

## STATUTE I.

July 24, 1813.

Act of Dec. 21, 1814. ch. 15.Repealed by Act of Dec. 23, 1817, ch. 1.Licenses to be duly taken out for using stills or implements in lieu of stills.CHAP. XXV.—*An Act laying duties on licenses to distillers of spirituous liquors. (a)*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That every person who, on the first day of January next, shall be the owner of any still or stills or other implements in lieu of stills, used for the purpose of distilling spirituous liquors, or who shall have such still or stills, or implements as aforesaid, under his superintendence, either as agent for the owner or on his own account, shall before the said day, and every person who after the said day shall use or intend to use any still or stills, or implements as aforesaid, either as owner, agent, or otherwise, shall, before he shall begin to use such still or stills, or other implements in lieu thereof, for the purpose of distilling spirituous liquors, apply for and obtain from the collector appointed by virtue of the act, entitled “An act for the assessment and collection of direct taxes and internal duties,” for the collection district in which such person resides (or to the deputy of such collector duly authorized) a license for using the said still or stills, or other implements as aforesaid; which licenses respectively shall be granted at the option of the proprietor or possessor of such still or stills for any or either of the terms mentioned in this act, upon the payment in money by such proprietor or possessor of the duties payable on the said license or licenses according to the provisions of this act, if the said duties shall not exceed five dollars; and if they shall exceed five dollars, on such proprietor or possessor executing and delivering to the collector or to his deputy as aforesaid, a bond with one or more sureties to the satisfaction of such collector or deputy, conditioned for the payment of said duties at the end of four months after the expiration of the term for which such license or licenses respectively shall have been granted. And the said bond shall be taken in the name of the United States of America, and in such form as shall be prescribed by the Treasury Department. And if any person shall, after the said first day of January next, use or cause to be used any still or stills, or other implements as aforesaid, in distilling spirituous liquors, or shall be the owner of, or have under his superintendence, either as agent or otherwise, any still or stills, or other implements as aforesaid, which shall after the said day have been used as aforesaid, without having a license therefor as aforesaid, continuing in force for the whole time during which the said still or stills, or implements as aforesaid, shall have been thus used, every such person shall forfeit and pay the sum of one hundred dollars, together with double the amount of duties which would have been payable for the term during which such still or stills, or implements as aforesaid, shall be thus used, had the said still or stills, or implements aforesaid, been entered according to the provisions of this act, to be recovered with costs of suit.

SEC. 2. *And be it further enacted,* That the licenses aforesaid shall and may be granted for and during the following terms or periods, and on the payment or securing of payment as aforesaid of the duties undermentioned, namely:

For a still or stills employed in distilling spirits from domestic materials, for a license for the employment thereof for and during the term of two weeks, nine cents for each gallon of the capacity of every such still, including the head thereof; for a license for and during the term of one

For what periods licenses to be granted, and rates of duties.

(a) A rectifier of spirits, distilled from domestic materials, is not a distiller of spirituous liquors within the meaning of the act of Congress of 24th July, 1813. *United States v. Tenbroek, Peters' C. C. R. 180.* The act of Congress of 24th July, 1813, imposing a duty according to the capacity of the still, on all stills employed in distilling spirits from domestic or foreign materials, and inflicting a penalty of one hundred dollars, and double duties, for using any still or stills, or implements in distilling spirituous liquors, without first obtaining a license, does not extend to the rectification or purification of spirits already distilled. *United States v. Tenbroek, 2 Wheat. 248; 4 Cond. Rep. 109.*

July 22, 1813,  
ch. 16.

month, eighteen cents, for each gallon of its capacity as aforesaid; for a license for and during the term of two months, thirty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of three months, forty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of four months, fifty-two cents for each gallon of its capacity as aforesaid; for a license for and during the term of six months, seventy cents for each gallon of its capacity as aforesaid; for a license for one year, one hundred and eight cents for each gallon of its capacity as aforesaid: *Provided*, That there shall be paid upon each still employed wholly in the distillation of roots, but one half the rates of duties above mentioned, according to the capacity of such still.

One half the  
duties to be paid  
on stills em-  
ployed for the  
distillation of  
roots.

Rate of duty  
on stills for fo-  
reign materials.

For a still or stills employed in distilling spirits from foreign materials, for a license for the employment thereof for and during the term of one month, twenty-five cents for each gallon of the capacity of every such still including the head thereof; for a license for and during the term of three months, sixty cents for each gallon of its capacity as aforesaid; for a license for and during the term of six months, one hundred and five cents for each gallon of its capacity as aforesaid; for a license for one year, one hundred and thirty-five cents for each gallon of its capacity as aforesaid.

Distillation  
by steam.

And for every boiler, however constructed, employed for the purpose of generating steam in those distilleries where wooden or other vessels are used instead of metal stills, and the action of steam is substituted to the immediate application of fire to the materials from which the spirituous liquors are distilled, for a license for the employment thereof, double the amount on each gallon of the capacity of the said boiler including the head thereof, which would be payable for the said license if granted for the same term and for the employment on the same materials of a still or stills to the contents of which, being the materials from whence the spirituous liquors are drawn, an immediate application of fire during the process of distillation is made.

Collectors to  
grant licenses.

SEC. 3. *And be it further enacted*, That it shall be the duty of the collectors, within their respective districts, to grant licenses for distilling, which licenses shall be marked with a mark directing the rate of duty thereupon, and shall be signed by the commissioner of the revenue, and being countersigned by the collector who shall issue the same or cause the same to be issued, shall be granted to any person who shall desire the same, upon application in writing and upon payment or securing of payment as aforesaid, of the sum or duty payable by this act upon each license requested.

Places of dis-  
tilling and other  
particulars to be  
stated in appli-  
cations for li-  
censes.

SEC. 4. *And be it further enacted*, That the application in writing, to be made by any person applying for a license for distilling as aforesaid, shall state the place of distilling, the number and contents of the still or stills, boiler or boilers, and whether intended to distil spirituous liquors from foreign or domestic materials. And every person making a false statement in either of the said particulars, or who shall distil spirituous liquors from materials other than those stated in the application aforesaid, as well as the owner or superintendent of any distillery, still, or stills, with respect to which such false statement shall have been made, or which shall be thus unlawfully employed, shall forfeit and pay the sum of one hundred and fifty dollars, to be recovered with costs of suit.

Penalties.

SEC. 5. *And be it further enacted*, That every such collector or his deputy duly authorized under his hand and seal, shall be authorized to apply at all reasonable times for admittance into any distillery or place where any still or stills are kept or used within his collection district for the purpose of examining and measuring the said still or stills, boiler or boilers. And every owner of such distillery, still, or stills, or person

Collectors  
may apply for  
admittance into  
distilleries, &c.  
&c.

having the care, superintendence, or management of the same, who shall refuse to admit such officer as aforesaid, or to suffer him to examine and measure the said still or stills, boiler or boilers, shall for every such refusal, forfeit and pay the sum of five hundred dollars.

Collectors  
authorized to  
collect the du-  
ties.

SEC. 6. *And be it further enacted*, That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person, who if a collector shall first discover, if other than a collector shall first inform of the cause, matter, or thing, whereby any such fine, penalty, or forfeiture, shall have been incurred, and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

Continuance  
of this act.

SEC. 7. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with Great Britain and Ireland and their dependencies, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.

#### STATUTE I.

July 24, 1813.

CHAP. XXVI.—*An Act laying duties on sales at auction of merchandise and of ships and vessels.*

Repealed by  
act of Dec. 23,  
1817, ch. 1.

Act of Dec.  
23, 1814, ch. 16.

Duties payable on sales at  
auction of mer-  
chandise, &c.

Goods sold  
under execu-  
tion, or in bank-  
ruptcy, &c.

*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 January next, there shall be levied, collected, and paid, for the use of the United States, upon all sales by way of auction, as hereinafter described, which shall be made within the United States, the respective rates and duties following, to wit: The sum of one dollar for every hundred dollars of the purchase money arising by sale at auction of goods, wares, and merchandise; and the sum of twenty-five cents for every hundred dollars of the purchase money arising by sale at auction of ships or vessels; and at the same rate for any greater or lesser sum, except as hereinafter excepted; the said respective rates and duties to be paid by the auctioneer or person making such sales at auction, out of the moneys arising from each and every such sale: *Provided always*, That nothing in this act contained shall extend to any sale or sales by auction of goods, wares, and merchandise, made pursuant to or in execution of any rule, order, decree, sentence or judgment of any court of the United States or either of them, or made in virtue or by force of any distress for rent, or other cause for which a distress is allowed by law; or made in consequence of any bankruptcy or insolvency, pursuant to any law concerning bankruptcies or insolvencies; or made in consequence of any general assignment of property and effects for the benefit of creditors; or made by or on behalf of executors or administrators; or made pursuant to the directions of any law of the United States, or either of them, touching the collection of any tax or duty, or disposal by auction of public property of the United States or of any state; nor to any such sale or sales by auction of ships, their tackle, apparel, and furniture, or

the cargoes thereof, which shall be wrecked or stranded within the United States, and sold for the benefit of the insurers or proprietors thereof.

No duties on  
cargoes of ves-  
sels wrecked.

Auctioneers  
to have and pay  
for licenses.

Sec. 2. *And be it further enacted*, That no person after the first day of January next, shall exercise the trade or business of an auctioneer, by the selling of any goods, wares, and merchandise whatsoever by auction, or any other mode of sale, whereby the best or highest bidder is deemed to be the purchaser, unless such person shall have a license or other special authority continuing in force pursuant to some law of a state, or issued pursuant to the directions of this act, on pain of forfeiting for every such sale at auction the sum of four hundred dollars, together with the sums or duties payable by this act upon the goods, wares, and merchandise so sold: *Provided, however*, That nothing herein contained, shall be construed to require a license for the sale at auction of any estate, goods, chattels, or other thing, which by this act are not made liable to duty or exempted from duty.

Proviso.

Sec. 3. *And be it further enacted*, That every person who, before the said first day of January next, shall have a license or special authority, pursuant to any law of any state, for exercising the said trade or business of an auctioneer, shall, before or upon the said day, and every person who, after the said day, shall have such special license or authority, shall, within thirty days after the obtaining or receiving of the same, give notice thereof in writing, under his hand, to the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the district where such person shall carry on or intend to carry on the said trade or business of an auctioneer, specifying in such notice the date or commencement of such license or other special authority, the term for which the same was granted or given, by whom, and by what law of a state the same was granted or given; and shall also give bond to the United States in a sum not less than one thousand nor more than three thousand dollars, at the discretion of the collector to be taken by the collector to whom the notice aforesaid shall be given, with condition that he will, on the first day of April, July, October, and January in each year, while he shall continue to exercise the said trade or business, render to the person or persons who, on behalf of the United States, shall be authorized to receive the same, a true and particular account in writing of the moneys or sums for which any goods, wares, and merchandise, made liable to duty by this act, have been sold at every sale at auction by him made, and of the several articles, lots, and parcels which shall have [been] sold, the price of each article, lot, or parcel, in every such sale, by whom bought, that is to say: first from the date of such bond until such of the aforesaid days as shall accrue next thereafter, and thenceforth from the day to which an account shall have been last rendered until such of the said days as shall next thereafter ensue, and so on in succession, from one of the said days to another, so long as he shall continue to exercise his said trade or business, and also shall pay all such sums of money as shall be due to the United States, upon the said sales, according to the true intent and meaning of this act, which sums he is hereby authorized and directed to retain out of the produce of each sale made as aforesaid. And a like notice and bond shall be given in like manner, as often as any such license or special authorities shall have expired and been renewed. And if any person shall, after the said first day of January next, by virtue or colour of any such license or special authority as aforesaid, make any sale or sales at auction without having given bond as aforesaid, within the time for that purpose prescribed, or without renewing such bond upon the expiration and renewal of any such license or special authority, he shall forfeit and pay, for every such sale by him made, the sum of four hundred dollars, together with the sums or duties payable by this act upon the goods, wares, and merchandise so sold.

Auctioneers ap-  
pointed by the  
states to render  
quarterly ac-  
counts to per-  
sons designated  
to receive them,  
of dutiable ar-  
ticles.

July 22, 1813,  
ch. 16.

Collectors to  
grant licenses,  
&c.

Proviso.

Proviso.

Auctioneers  
may retain in  
their hands such  
sums as are due  
upon the goods  
sold by them.

Auctioneers  
to settle their  
accounts, &c.  
&c. with collec-  
tors.

Books to be  
kept, and may  
be inspected.

Collectors  
may cause auc-  
tioneers' bonds  
to be given up  
in certain cases.

Per centage  
of duties allow-

**SEC. 4. And be it further enacted,** That the several collectors aforesaid may, within their respective districts, and upon request of any person or persons desirous thereof, shall grant licenses without fee or reward for a term not exceeding one year, at one time, to exercise the trade or business of an auctioneer; and such licenses, upon like request, may and shall from time to time renew: *Provided, however,* That no such license shall be granted or renewed, until the person or persons requesting the same shall have become bound to the United States, with one or more sureties to the satisfaction of the collector of whom such license shall be requested, in the sum of not more than three thousand nor less than one thousand dollars, at the discretion of the collector, with like condition as is herein before prescribed for persons having licenses by virtue of some law of a state: *And provided further,* That no such license shall be granted to carry on the said trade or business in any city, town, or county of any state, in respect to which provision hath been made by any law of such state, for the allowing and regulating of the said trade and business therein.

**SEC. 5. And be it further enacted,** That every person who shall have a license from a collector as aforesaid, continuing in force, shall and may retain, in order to the payment of the duties hereby imposed, all such sum and sums of money as shall be due and payable upon any goods, wares and merchandise by him sold at auction as aforesaid, according to the true intent and meaning of this act.

**SEC. 6. And be it further enacted,** That the accounts to be rendered and duties to be from time to time paid as aforesaid, by any auctioneer, shall be rendered and paid to the collector aforesaid, within whose district such auctioneer shall exercise his said trade or business, or to his deputy duly appointed under his hand and seal, and such auctioneer shall make oath or affirmation according to the best of his knowledge and belief to the truth of every account which he shall render before the officer or person to whom such account shall be rendered, and who is hereby authorized to administer the said oath or affirmation, in default of which such account shall not be deemed to be duly rendered, according to the condition of the bond of such auctioneer; and to the end that such accounts may be accurately kept and rendered, it is hereby made the duty of every auctioneer to enter, from day to day, as often as any sale shall be made, in a book, or on a paper to be kept by him for that purpose, the amount and particulars of the respective sales by him made; which book or paper shall at all reasonable times, upon request made, be submitted for examination to the collector aforesaid, within whose district such auctioneer shall be, on pain of forfeiting, for every refusal to comply with such request, the sum of five hundred dollars.

**SEC. 7. And be it further enacted,** That if it shall appear to the satisfaction of the collector, within whose district he shall be, that an auctioneer hath acted agreeably to the condition of the bond which he shall have given, and to the directions of this act, during the time to which his said bond shall relate, the same having expired, then and in every such case, the said collector shall cause such bond to be delivered up; but in case no such account shall be delivered as herein before mentioned, or if it shall appear that any such account was not truly made, or that the party hath acted in any other respect, contrary to the true intent and meaning of his bond and of this act, it shall be the duty of such collector as aforesaid, to cause such bond to be prosecuted according to law; and in case of a verdict or judgment against the defendant, he shall afterwards, upon every sale by him of any goods, wares and merchandise at auction, be liable to all the penalties which may be incurred by this act, for acting as an auctioneer without license.

**SEC. 8. And be it further enacted,** That every auctioneer, out of the proceeds of the duties which he shall retain and pay as aforesaid, shall

be allowed a commission of one per centum upon the amount thereof, for his trouble in and about the same.

SEC. 9. *And be it further enacted*, That if any person shall wilfully swear or affirm falsely, touching any matter herein before required to be verified by oath or affirmation, he shall suffer the pains and penalties which by law are prescribed for wilful and corrupt perjury, and if an officer, shall forfeit his office and be incapable of afterwards holding any office under the United States.

SEC. 10. *And be it further enacted*, That it shall be the duty of the collectors aforesaid in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector within whose district any such fine penalty, or forfeiture shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector, shall first discover, if other than a collector shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture shall have been incurred, and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

SEC. 11. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.

ed to auctioneers.

Penalty for false oaths under this act.

Collectors to collect the duties in their districts under this act.

And institute suits for penalties.

Continuance of this act to Feb. 17, 1816.

#### STATUTE I.

##### CHAP. XXVII.—*An Act to authorize the raising a corps of sea fencibles.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President of the United States be, and he is hereby authorized to raise for such term as he may think proper, not exceeding one year, as many companies of sea fencibles as he may deem necessary, not exceeding ten, who may be employed as well on land as on water, for the defence of the ports and harbours of the United States.

SEC. 2. *And be it further enacted*, That each of the said companies of sea fencibles shall consist of one captain, one first, one second, and one third lieutenant, one boatswain, six gunners, six quarter gunners, and ninety men.

SEC. 3. *And be it further enacted*, That the commissioned officers shall receive the same pay and rations as officers of the same grade in the army of the United States; that the boatswains, gunners, quarter gunners, and men shall receive the same pay and rations as warrant officers of the same grade and able seamen received in the service of the United States.

SEC. 4. *And be it further enacted*, That the officers, warrant officers, boatswains, and men raised pursuant to this act, shall be entitled to the like compensation in case of disability incurred by wounds or otherwise in the service of the United States, as officers, warrant officers, and seamen in the present naval establishment, and shall be subject to the rules and articles which have been or may hereafter be established by law, for the government of the army of the United States.

July 26, 1813.

Repealed by act of February 27, 1815, ch. 64.  
President may raise a certain number of sea fencibles.

Of whom to consist.

Compensations.

Compensations in case of disability.

**Continuance  
of this act du-  
ring the war.**

**President may  
appoint officers  
in recess of the  
Senate.**

**Appropriation.**

**SEC. 5. And be it further enacted,** That this act shall be and continue in force during the present war between the United States of America and their territories, and the United Kingdom of Great Britain and Ireland, and the dependencies thereof.

**SEC. 6. And be it further enacted,** That in the recess of the Senate, the President of the United States is hereby authorized to appoint all the officers proper to be appointed under this act, which appointments shall be submitted to the Senate at their next session for their advice and consent.

**SEC. 7. And be it further enacted,** That the sum of two hundred thousand dollars be, and the same is hereby appropriated to carry this act into effect, to be paid out of any money in the Treasury not otherwise appropriated.

APPROVED, July 26, 1813.

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**STATUTE I.**

July 26, 1813.

[Obsolete.]  
Appropriation  
not exceeding  
\$9,500.

**CHAP. XXIX.—An Act making an appropriation for finishing the Senate Chamber and repairing the roof of the north wing of the Capitol.**

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That a sum not exceeding nine thousand five hundred dollars be, and the same is hereby appropriated, to be applied under the direction of the President of the United States, to finishing the Senate Chamber, and repairing the roof of the north wing of the Capitol; which sum shall be paid out of any money in the Treasury not otherwise appropriated.

APPROVED, July 26, 1813.

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**STATUTE I.**

July 26, 1813.  
[Obsolete.]

Appropriation  
not exceeding  
\$14,000.

**CHAP. XXX.—An Act to provide for the accommodation of the household of the President of the United States.**

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That the President of the United States be, and he is hereby authorized to cause to be sold, such part of the furniture and equipage belonging to his household, as may be decayed and out of repair, and that the sum of fourteen thousand dollars, together with the proceeds of such sales, be appropriated for the accommodation of the household of the President of the United States, to be laid out at his discretion and under his direction.

APPROVED, July 26, 1813.

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**STATUTE I.**

July 27, 1813.

Congress to  
meet on the first  
Monday of De-  
cember, 1813.

**CHAP. XXXI.—An Act fixing the time for the next meeting of Congress.**

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That after the adjournment of the present session, the next meeting of Congress shall be on the first Monday in December next.

APPROVED, July 27, 1813.

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**STATUTE I.**

July 28, 1813.

**CHAP. XXXIII. An Act to authorize the transportation of certain documents free of postage.**

Message of  
the President of  
July 12, 1813, to

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That the members of

Congress, the Secretary of the Senate, and Clerk of the House of Representatives be, and they are hereby respectively authorized to transmit, free of postage, the message of the President of the United States of the twelfth day of July, one thousand eight hundred and thirteen, and the documents accompanying the same, printed by order of the Senate and by order of the House of Representatives, and the report of the Committee of Foreign Relations on the same, printed by order of the House of Representatives, to any post office within the United States and the territories thereof to which they may direct, any law to the contrary notwithstanding.

be transmitted  
free of postage,  
by members of  
Congress, &c.

APPROVED, July 28, 1813.

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STATUTE I.

**CHAP. XXXV.—*An Act laying a duty on imported salt; granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries. (a)***

July 29, 1813.

*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 January next, a duty of twenty cents per bushel shall be laid, imposed, and collected, upon all salt imported from any foreign

Duty upon salt.

(a) *Fisheries.* The acts of Congress relating to ships and vessels and persons employed in the fisheries, are: An act for registering and clearing vessels, regulating the coasting trade, and for other purposes, (obsolete,) September 1, 1789, chap. 11, sect. 22, 23, vol. i. 60, 61.

An act concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein, (expired,) February 16, 1792, chap. 6, vol. i. 229.

An act for enrolling and licensing ships or vessels to be employed in the coasting trade and fisheries, and for regulating the same, February 1793, chap. 8, vol. i. 305.

*Acts respecting the bounty on the fisheries.*

An act imposing duties on tonnage, July 20, 1789, (obsolete,) chap. 2, sect. 2—27.

An act to regulate the collection of the duties imposed by law on the tonnage of ships and vessels, and on goods, wares and merchandise, imported into the United States, (repealed,) July 31, 1789, chap. 5, sect. 33—46.

An act for raising a further sum of money for the protection of the frontiers and for other purposes therein mentioned, (obsolete,) May 3, 1792, chap. 27, sect. 6, 7, vol. i. 260.

An act laying an additional duty on salt imported into the United States, (repealed,) July 8, 1797, chap. 15, sect. 2, vol. i. 533.

An act to regulate the collection of duties on imports and tonnage, March 2, 1799, chap. 22, sect. 83, vol. i. 692.

An act repealing the acts laying duties on salt, and continuing in force for a further time, the first section of the act entitled “An act further to protect the commerce and seamen of the United States, against the Barbary powers,” (expired,) March 3, 1807, chap. 30, sect. 2.

An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries, July 29, 1813, chap. 35.

An act to continue in force “An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries,” Feb. 9, 1816, chap. 14.

An act concerning the navigation of the United States, March 1, 1817, chap. 31, sect. 3.

An act concerning the bounty or allowance to fishing vessels in certain cases, April 4, 1818, chap. 35.

An act in addition to, and alteration of, an act entitled “An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries,” March 3, 1819, chap. 88.

*Regulation of seamen engaged in the fisheries.*

An act to continue in force “An act concerning certain fisheries in the United States, and for the regulation and government of fishermen employed therein,” and for other purposes, April 12, 1800, chap. 22.

An act to authorize the licensing of vessels to be employed in the mackerel fishery, 24th May, 1828, chap. 119.

An act to authorize surveyors, under the direction of the Secretary of the Treasury, to enrol and license ships or vessels to be employed in the coasting trade or fisheries, Feb. 11, 1830, chap. 8.

An act concerning vessels employed in the whale fishery, March 3, 1831, chap. 149.

An act for the government of persons in certain fisheries, June 19, 1813, chap. 2.

The fifth and sixth sections of the act of July 29, 1813, and the act of March 3, 1819, relating to the bounty on all such vessels or boats employed on the Bank and other cod fisheries, as shall be employed at sea for the term of four months, include within their terms all vessels engaged in the cod fisheries, without limitation or specification as to the length of their fares, or the nature of their fisheries. The Schooner Harriet, Boynton and others, claimants, 1 Story's C. C. R. 251.

Where a vessel was enrolled and licensed for the fisheries, and without an oath having been taken by all the owners to the ownership as prescribed by the statutes of 1813 and 1819, and fraud or deceit

port or place into the United States. In calculating the said duty, every fifty-six pounds of salt shall be computed as equal to one bushel. And the said duty shall be collected in the same manner, and under the same regulations as other duties laid on the importation of foreign goods, wares, and merchandise, into the United States; *Provided*, That drawback shall in no case be allowed, and the term of credit for the payment of duties shall be nine months.

**Proviso.****Bounty on pickled fish.**

SEC. 2. *And be it further enacted*, That on all pickled fish of the fisheries of the United States, exported therefrom subsequent to the last day of December, one thousand eight hundred and fourteen, there shall be allowed and paid a bounty of twenty cents per barrel, to be paid by the collector of the district from which the same shall be so exported, without any deduction or abatement; *Provided always*, That in order to entitle the exporter or exporters of such pickled fish to the benefit of such bounty or allowance, the said exporter or exporters shall make entry with the collector and naval officer of the district from whence the said pickled fish are intended to be exported; and shall specify in such entry the names of the master and vessel in which, and the place where such fish are intended to be exported, together with the particular quantity; and proof shall be made to the satisfaction of the collector of the district from which such pickled fish are intended to be exported, and of the naval officer thereof, if any, that the same are of the fisheries of the United States; and no entry shall be received as aforesaid, of any pickled fish which have not been inspected and marked pursuant to the inspection laws of the respective states where inspection laws are in force, in regard to any pickled fish, and the casks containing such fish shall be branded with the words "for bounty," with the name of the inspector or packer, the species and quality of the fish contained therein, and the name of the port of exportation; and the collector of such district shall, together with the naval officer, where there is one, grant an order or permit for an inspector to examine the pickled fish as expressed in such entry, and if they correspond therewith, and the said officer is fully satisfied that they are of the fisheries of the United States, to lade the same agreeably to such entry, on board the ship or vessel therein expressed; which lading shall be performed under the superintendence of the officer examining the same, who shall make returns of the quantity and quality of pickled fish so laden on board, in virtue of such order or permit, to the officer or officers granting the same. And the said exporter or ex-

**Inspection laws.****Oath of the exporter.**


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were charged in procuring the bounty allowed by law to such vessels; it was held that it must be satisfactorily proved by the United States, that the omission by the owners who did not take the oath was through fraud and deceit, and not through mistake, in order to render the vessel liable to forfeiture. *Ibid.*

Where a certificate made by the agent of the owner of the particular times of the sailing and returning of a vessel engaged in the cod fisheries was discovered to be incorrect and false after the payment of the bounties, it was held that if the incorrectness and falsity were by mistake, there was no forfeiture under the acts of 1813 and 1819, but if by fraud and deceit there was. *Ibid.*

By the act of February 18, 1793, no registered ship or vessel can, while she remains registered, engage in the whale fishery, but she must surrender her register, and be enrolled and licensed for the fisheries. *United States v. Rogers*, 3 Sumner, C. C. R. 342.

The forfeiture of a fishing vessel, under the act of July 29, 1813, for fraudulently obtaining the fishing bounty, does not attach on the improvident payment of the bounty to a vessel not entitled to it, but to the act of fraud and deceit in obtaining it. *The Boat Swallow*, Ware's D. C. R. 21.

If a vessel be in fact entitled to the bounty, and fraud and deceit are employed in obtaining it, she will be subject to forfeiture. *Ibid.*

The forfeiture provided by the act of July 29, 1813, for fraudulently obtaining the bounty allowed to fishing vessels, attaches only when there are fraud and deceit in obtaining it. *The Harriet*, Ware's D. C. R. 343.

If the certificate, stating the days which the vessel was employed, and certified by the oath of the owners, is proved to be false, it is *prima facie* evidence, but not conclusive of fraud and deceit. The owner is not precluded from showing that the errors of the certificate arose from an innocent mistake. *Ibid.*

If the errors in the certificate are proved to have arisen from mistake without fraud, the owner may, to avoid a forfeiture, show that the vessel was employed on other days than those named in the certifi-

been made as above directed, shall make oath or affirmation, that the pickled fish expressed in such entry, and then actually laden on board the ship or vessel as therein expressed, are truly and bona fide of the fisheries of the United States, that they are truly intended to be exported as therein specified, and are not intended to be relanded within the limits of the United States; and shall also give bond in double the amount of the bounty or allowance to be received, with one or more sureties to the satisfaction of the collector of the port or place from which the said pickled fish are intended to be exported, conditioned that the same shall be landed and left at some foreign port or place without the limits aforesaid; which bonds shall be cancelled at the same periods and in like manner as is provided in respect to bonds given on the exportation of goods, wares, and merchandise, entitled to drawback of duties; *Provided always*, That the said bounty or allowance shall not be paid until at least six months after the exportation of such pickled fish, to be computed from the date of the bond, and until the exporter or exporters thereof shall produce to the collector with whom such outward entry is made, such certificates or other satisfactory proof of the landing of the same as aforesaid, as is made necessary for cancelling the bonds given on the exportation of goods entitled to drawback; *And provided also*, That the bounty or allowance as aforesaid, shall not be paid unless the same shall amount to ten dollars at least upon each entry.

SEC. 3. *And be it further enacted*, That no bounty, drawback, or allowance, shall be made under the authority of this act, unless it shall be proved to the satisfaction of the collector that the pickled fish for which the bounty, drawback, or allowance, shall be claimed, was wholly cured with foreign salt, and on which a duty shall have been secured or paid.

SEC. 4. *And be it further enacted*, That if any pickled fish shall be falsely or fraudulently entered with intent to obtain the bounty or allowance on their exportation as here provided, when the said fish are not entitled to the same, the said fish or the value thereof, to be recovered of the person making such false entry, shall be forfeited.

SEC. 5. *And be it further enacted*, That from and after the last day of December, one thousand eight hundred and fourteen, there shall be paid on the last day of December, annually, to the owner of every vessel or his agent, by the collector of the district where such vessel may belong, that shall be qualified agreeably to law for carrying on the bank and other cod fisheries, and that shall actually have been employed therein at sea for the term of four months, at the least, of the fishing season next preceding, which season is accounted to be from the last day of February to the last day of November in every year, for each and every ton of such vessel's burthen according to her admeasurement as licensed or enrolled, if of twenty tons and not exceeding thirty tons, two dollars and forty cents; and if above thirty tons four dollars; of which allowance aforesaid three-eighth parts shall accrue and belong to the owner of such fishing vessel, and the other five-eighths thereof shall be divided by him, his agent, or lawful representative, to and among the several fishermen, who shall have been employed in such vessel during the season aforesaid, or a part thereof, as the case may be, in such proportions as the fish they shall respectively have taken may bear to the whole quantity of fish taken on board such vessel during such season: *Provided*, That the allowance aforesaid on any one vessel for one season, shall not exceed two hundred and seventy-two dollars.

SEC. 6. *And be it further enacted*, That from and after the last day of December, one thousand eight hundred and fourteen, there shall also be paid on the last day of December annually, to the owner of every fishing boat or vessel of more than five tons and less than twenty tons, or

Act of March  
2, 1799, ch. 22.

Bond to be given.

Bounty not to be paid until six months after exportation.

Proviso.

Allowance of bounty or drawback.

Penalties for falsely entering pickled fish to obtain the bounty.

Allowance to be made to owners, &c. &c. of fishing vessels.

Proviso.

Tonnage allowance to be made to owners of fishing vessels.

to his agent or lawful representative, by the collector of the district where such boat or vessel may belong, the sum of one dollar and sixty cents upon every ton admeasurement of such boat or vessel, which allowance shall be accounted for as part of the proceeds of the fares of said boat or vessel, and shall accordingly be so divided among all persons interested therein: *Provided, however,* That this allowance shall be made only to such boats or vessels as shall have been actually employed at sea in the cod fishery for the term of four months at the least of the preceding season: *And provided also,* That such boat or vessel shall have landed in the course of said preceding season, a quantity of fish not less than twelve quintals for every ton of her admeasurement; the said quantity of fish to be ascertained when dried and cured fit for exportation, and according to the weight thereof as the same shall weigh at the time of delivery when actually sold, which account of the weight, with the original adjustment and settlement of the fare or fares among the owners and fishermen, together with a written account of the length, breadth, and depth of said boat or vessel, and the time she has actually been employed in the fishery in the preceding season, shall in all cases be produced and sworn or affirmed to before the said collector of the district, in order to entitle the owner, his agent, or lawful representative to receive the allowances aforesaid. And if at any time within one year after payment of such allowance it shall appear that any fraud or deceit has been practised in obtaining the same, the boat or vessel upon which such allowance shall have been paid, if found within the district aforesaid, shall be forfeited, otherwise the owner or owners having practised such fraud or deceit, shall forfeit and pay one hundred dollars, to be sued for, recovered, and distributed in the same manner as forfeitures and penalties are to be sued for, recovered, and distributed for any breach of the act, entitled "An act to regulate the collection of duties on imports and tonnage."

Act of March 2, 1799, ch. 22.

Owners of fishing vessels to exhibit certain papers before receiving allowance authorized.

No vessels entitled to the authorized allowance but upon certain conditions.

Act of June 19, 1813, ch. 2.

Penalty for false oaths.

Act of September 24, 1789, ch. 20, sec. 18.

Continuance of this act to February 17, 1816.

SEC. 7. *And be it further enacted,* That the owner or owners of every fishing vessel of twenty tons and upwards, his or their agent or lawful representative, shall, previous to receiving the allowance made by this act, produce to the collector who is authorized to pay the same, the original agreement or agreements which may have been made with the fishermen employed on board such vessel as is herein before required, and also a certificate, to be by him or them subscribed, therein mentioning the particular days on which such vessel sailed and returned on the several voyages or fares she may have made in the preceding fishing season, to the truth of which he or they shall swear or affirm before the collector aforesaid.

SEC. 8. *And be it further enacted,* That no ship or vessel of twenty tons or upwards, employed as aforesaid, shall be entitled to the allowance granted by this act, unless the skipper or master thereof shall, before he proceeds on any fishing voyage, make an agreement in writing or in print, with every fisherman employed therein according to the provisions of the act, entitled "An act for the government of persons in certain fisheries."

SEC. 9. *And be it further enacted,* That any person who shall make any false declaration in any oath or affirmation required by this act, being duly convicted thereof in any court of the United States having jurisdiction of such offence, shall be deemed guilty of wilful and corrupt perjury and shall be punished accordingly.

SEC. 10. *And be it further enacted,* That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter and no longer.

APPROVED, July 29, 1813.

**CHAP. XXXVI.—*An Act supplementary to the acts heretofore passed on the subject of an uniform rule of naturalization. (a)***

STATUTE I.

July 30, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That persons resident within the United States, or the territories thereof, on the eighteenth day of June, in the year one thousand eight hundred and twelve, who had before that day made a declaration according to law, of their intentions to become citizens of the United States, or who by the existing laws of the United States, were on that day entitled to become citizens, without making such declaration, may be admitted to become citizens thereof, notwithstanding they shall be alien enemies at the times and in the manner prescribed by the laws heretofore passed on that subject: *Provided*, That nothing herein contained shall be taken or construed to interfere with or prevent the apprehension and removal, agreeably to law, of any alien enemy at any time previous to the actual naturalization of such alien.

Persons authorized to become citizens who were resident in the United States on the 18th June, 1812, and who had made a declaration of their intention to become citizens of the United States.

Proviso.

APPROVED, July 30, 1813.

**CHAP. XXXVII.—*An Act to lay and collect a direct tax within the United States. (b)***

STATUTE I.

August 2, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That a direct tax of three millions of dollars shall be and is hereby laid upon the United States, and apportioned to the states respectively, in the manner following:

Act of July 22, 1813, ch. 13.

To the state of New Hampshire, ninety-six thousand seven hundred ninety-three dollars and thirty-seven cents.

Apportionment.  
New Hampshire.

To the state of Massachusetts, three hundred sixteen thousand two hundred seventy dollars and ninety-eight cents.

Massachusetts.

To the state of Rhode Island, thirty-four thousand seven hundred two dollars and eighteen cents.

Rhode Island.

To the state of Connecticut, one hundred eighteen thousand one hundred sixty-seven dollars and seventy-one cents.

Connecticut.

To the state of Vermont, ninety-eight thousand three hundred forty-three dollars and seventy-one cents.

Vermont.

To the state of New York, four hundred thirty thousand one hundred forty-one dollars and sixty-two cents.

New York.

To the state of New Jersey, one hundred eight thousand eight hundred seventy-one dollars and eighty-three cents.

New Jersey.

To the state of Pennsylvania, three hundred sixty-five thousand four hundred seventy-nine dollars and sixteen cents.

Pennsylvania.

To the state of Delaware, thirty-two thousand forty-six dollars and twenty-five cents.

Delaware.

To the state of Maryland, one hundred fifty-one thousand six hundred twenty-three dollars and ninety-four cents.

Maryland.

To the state of Virginia, three hundred sixty-nine thousand eighteen dollars and forty-four cents.

Virginia.

To the state of Kentucky, one hundred sixty-eight thousand nine hundred twenty-eight dollars and seventy-six cents.

Kentucky.

To the state of Ohio, one hundred four thousand one hundred fifty dollars and fourteen cents.

Ohio.

To the state of North Carolina, two hundred twenty thousand two hundred thirty-eight dollars and twenty-eight cents.

North Carolina.

To the state of Tennessee, one hundred ten thousand eighty-six dollars and fifty-five cents.

Tennessee.

(a) Notes of the naturalization acts, vol. i. 103.

(b) See notes of acts relating to the assessment of lands for the direct taxes, and the acts for the collection of direct taxes, vol. i. 580.

- South Carolina.** To the state of South Carolina, one hundred fifty-one thousand nine hundred five dollars and forty-eight cents.
- Georgia.** To the state of Georgia, ninety-four thousand nine hundred thirty-six dollars and forty-nine cents.
- Louisiana.** And to the state of Louisiana, twenty-eight thousand two hundred ninety-five dollars and eleven cents.
- County and district apportionment.** **SEC. 2.** *And be it further enacted,* That the quotas or portions payable by the states respectively shall be laid and apportioned on the several counties and state districts of the said states, as defined with respect to the boundaries of the said counties and state districts by an act, entitled "An act for the assessment and collection of direct taxes and internal duties," in the manner following:
- New Hampshire.** *In the State of New Hampshire.*—On the county of Rockingham, twenty-five thousand two hundred ninety-eight dollars and eighty-nine cents.
- On the county of Strafford, seventeen thousand six hundred ninety-eight dollars and sixty-six cents.
- On the county of Hillsborough, twenty thousand two hundred nineteen dollars and sixteen cents.
- On the county of Cheshire, nineteen thousand three hundred eighteen dollars and three cents.
- On the county of Grafton, eleven thousand nine hundred ten dollars and forty-three cents.
- On the county of Coos, two thousand three hundred forty-eight dollars and twenty cents.
- Massachusetts.** *In the State of Massachusetts.*—On the county of Washington, two thousand six hundred twenty-three dollars and fifty-nine cents.
- On the county of Hancock, nine thousand one hundred ninety dollars and sixty-five cents.
- On the county of Lincoln, thirteen thousand six hundred seventy-two dollars.
- On the county of Kennebeck, nine thousand six hundred ninety-six dollars and fifty-two cents.
- On the county of Somerset, three thousand five hundred four dollars and sixty-three cents.
- On the county of Oxford, five thousand five hundred fifty-nine dollars and sixty cents.
- On the county of Cumberland, fifteen thousand seven hundred eighty-seven dollars and ninety-nine cents.
- On the county of York, fourteen thousand one hundred seventy-five dollars and three cents.
- On the county of Essex, forty-one thousand six hundred forty-three dollars and one cent.
- On the county of Middlesex, twenty-six thousand four hundred thirty-three dollars and forty-five cents.
- On the county of Suffolk, forty-three thousand six hundred seventy-six dollars and eighty-three cents.
- On the county of Norfolk, fifteen thousand six hundred twenty-nine dollars and eighty-eight cents.
- On the county of Plymouth, fourteen thousand four hundred seventy-eight dollars and sixty-seven cents.
- On the county of Bristol, fourteen thousand four hundred sixty-nine dollars and sixteen cents.
- On the county of Barnstable, six thousand five hundred fifty-three dollars.
- On the county of Dukes, one thousand one hundred seventy-three dollars and thirty-three cents.
- On the county of Nantucket, four thousand nine hundred twenty-four dollars and thirty-one cents.

On the county of Worcester, thirty thousand one hundred seventy-one dollars and seventy-one cents.

Apportion-  
ment as to  
counties.

On the counties of Hampshire, Franklin, and Hampden, twenty-nine thousand six hundred thirty-four dollars and five cents.

And on the county of Berkshire, thirteen thousand two hundred seventy-three dollars and fifty-seven cents.

*In the State of Vermont.*—On the county of Windham, eleven thousand eight hundred sixty-seven dollars and eighty-five cents.

Vermont.

On the county of Windsor, fifteen thousand five hundred forty-two dollars and thirty-two cents.

On the county of Orange, eleven thousand seven hundred eighty-four dollars and five cents.

On the county of Caledonia, seven thousand six hundred forty-three dollars and eighty-four cents.

On the county of Orleans, two thousand one hundred twenty-eight dollars and ten cents.

On the county of Essex, one thousand one hundred ninety-seven dollars and ninety-six cents.

On the county of Bennington, eight thousand three hundred ninety dollars and twelve cents.

On the county of Rutland, fourteen thousand thirty-six dollars and eighty-nine cents.

On the county of Addison, ten thousand seventy-nine dollars and eleven cents.

On the county of Grand Isle, one thousand five hundred fifty-three dollars and thirty-seven cents.

On the county of Franklin, five thousand eight hundred ninety dollars and forty cents.

And on the county of Chittenden, eight thousand two hundred twenty-nine dollars and seventy cents.

*In the State of Rhode Island.*—On the county of Providence, fourteen thousand five hundred sixty dollars.

Rhode Island.

On the county of Newport, eight thousand fifty-six dollars.

On the county of Washington, five thousand three hundred ninety-four dollars.

On the county of Kent, four thousand two hundred ninety-five dollars.

On the county of Bristol, two thousand three hundred ninety-five dollars and eighteen cents.

*In the State of Connecticut.*—On the county of Litchfield, nineteen thousand sixty-five dollars seventy-two cents.

Connecticut.

On the county of Fairfield, eighteen thousand eight hundred ten dollars and fifty-six cents.

On the county of New-Haven, sixteen thousand seven hundred twenty-three dollars and ten cents.

On the county of Hartford, nineteen thousand six hundred three dollars and two cents.

On the county of New London, thirteen thousand three hundred ninety-two dollars and four cents.

On the county of Middlesex, nine thousand sixty-four dollars and twenty cents.

On the county of Windham, fourteen thousand five hundred twenty-four dollars and thirty-eight cents.

And on the county of Tolland, six thousand nine hundred eighty-four dollars and sixty-nine cents.

*In the State of New York.*—On the county of Suffolk, nine thousand thirty dollars.

New York.

On Queens county, nine thousand two hundred fifty dollars.

On Kings county, six thousand nine hundred thirty dollars.

Apportion-  
ment as to  
counties.

- On the city and county of New York, one hundred nine thousand two hundred thirty dollars.
  - On the county of West Chester, thirteen thousand one hundred twenty dollars.
  - On the county of Dutchess, twenty-four thousand one hundred forty dollars.
  - On the county of Orange, fifteen thousand dollars.
  - On the county of Rockland, two thousand six hundred eighty dollars.
  - On the county of Ulster, ten thousand six hundred seventy dollars.
  - On the county of Sullivan, two thousand four hundred fifty dollars.
  - On the county of Schoharie, five thousand six hundred ninety dollars.
  - On the county of Columbia, fourteen thousand six hundred dollars.
  - On the county of Renselaer, fifteen thousand one hundred ninety dollars.
  - On the county of Washington, fifteen thousand six hundred fifty-one dollars and sixty-two cents
  - On the county of Saratoga, nine thousand eight hundred thirty dollars.
  - On the county of Essex, two thousand seven hundred dollars.
  - On the county of Clinton, two thousand two hundred eighty dollars.
  - On the county of Franklin, seven hundred seventy dollars.
  - On the county of Albany, nineteen thousand four hundred twenty dollars.
  - On the county of Schenectady, four thousand one hundred dollars.
  - On the county of Montgomery, sixteen thousand four hundred twenty dollars.
  - On the county of Herkimer, seven thousand ninety dollars.
  - On the county of Oneida, thirteen thousand three hundred dollars.
  - On the county of Lewis, one thousand nine hundred sixty dollars.
  - On the county of Jefferson, four thousand six hundred ten dollars.
  - On the county of St. Lawrence, three thousand dollars.
  - On the county of Otsego, eleven thousand six hundred ninety dollars.
  - On the county of Chenango, six thousand one hundred twenty dollars.
  - On the county of Madison, seven thousand four hundred thirty dollars.
  - On the county of Tioga, one thousand nine hundred thirty dollars.
  - On the county of Broome, one thousand nine hundred ninety dollars.
  - On the county of Steuben, one thousand seven hundred seventy dollars.
  - On the county of Onondago, seven thousand eight hundred sixty dollars.
  - On the county of Cortland, two thousand one hundred seventy dollars.
  - On the county of Cayuga, nine thousand two hundred ninety dollars.
  - On the county of Seneca, five thousand dollars.
  - On the county of Ontario, fourteen thousand two hundred seventy dollars.
  - On the county of Genesee, four thousand eighty dollars.
  - On the county of Niagara, three thousand one hundred ninety dollars.
  - On the county of Allegheny, four hundred seventy dollars.
  - On the county of Richmond, two thousand two hundred twenty dollars.
  - On the county of Greene, seven thousand eight hundred fifty dollars.
  - And on the county of Delaware, five thousand four hundred ninety dollars.
- In the State of New Jersey.—*On the county of Bergen, seven thousand twenty-seven dollars and thirty cents.
- On the county of Essex, nine thousand nine hundred nine dollars and eight cents.
- On the county of Somerset, seven thousand two hundred thirty-three dollars and twenty-eight cents.
- On the county of Middlesex, nine thousand one hundred eighty-two dollars and fifty-two cents.

New Jersey.

Apportion-  
ment as to  
counties.

On the county of Sussex, eleven thousand twenty-two dollars and seventy-three cents.

On the county of Morris, eight thousand eight hundred eighteen dollars and twenty-nine cents.

On the county of Hunterdon, twelve thousand two hundred fifty-one dollars and seventy-eight cents.

On the county of Burlington, eleven thousand nine hundred twenty-nine dollars and thirty-six cents.

On the county of Gloucester, eight thousand eight hundred twenty-three dollars and sixty-three cents.

On the county of Monmouth, ten thousand two hundred four dollars and twelve cents.

On the county of Cumberland, four thousand three hundred fifty-seven dollars and sixteen cents.

On the county of Salem, six thousand five hundred twenty-eight dollars and seventeen cents.

On the county of Cape May, one thousand five hundred eighty-four dollars and forty-one cents.

*In the State of Pennsylvania.*—On the city of Philadelphia, seventy-nine thousand five hundred dollars.

Pennsylvania.

On the county of Philadelphia, thirty-eight thousand two hundred thirty dollars.

On the county of Chester, eighteen thousand two hundred seventy dollars.

On the county of Delaware, seven thousand sixty dollars.

On the county of Montgomery, fifteen thousand three hundred dollars.

On the county of Bucks, sixteen thousand six hundred dollars.

On the county of Lancaster, thirty-seven thousand four hundred dollars.

On the county of York, eleven thousand five hundred forty dollars.

On the county of Adams, five thousand four hundred fifty dollars.

On the county of Northampton, eleven thousand one hundred forty dollars.

On the county of Wayne, two thousand six hundred forty dollars.

On the county of Berks, twenty-one thousand five hundred fifty dollars.

On the county of Dauphin, seventeen thousand six hundred fifty dollars.

On the county of Cumberland, ten thousand three hundred dollars.

On the county of Franklin, nine thousand dollars.

On the county of Northumberland, seven thousand five hundred eighty dollars.

On the county of Mifflin, three thousand five hundred dollars.

On the county of Huntingdon, three thousand seventy dollars.

On the county of Bedford, two thousand six hundred ten dollars.

On the county of Somerset, two thousand dollars.

On the county of Cambria, four hundred dollars.

On the county of Fayette, four thousand five hundred dollars.

On the county of Greene, two thousand one hundred thirty dollars.

On the county of Washington, six thousand nine hundred twenty dollars.

On the county of Allegheny, five thousand two hundred ten dollars.

On the county of Armstrong, one thousand two hundred fifty dollars.

On the county of Westmoreland, five thousand four hundred forty dollars.

On the counties of Indiana and Jefferson, one thousand three hundred twenty dollars.

On the county of Centre, three thousand one hundred fifty dollars.

On the counties of Clearfield, Potter and M'Kean, three hundred dollars.

On the county of Luzerne, having the same limits as before the for-

Apportionment as to counties.

mation of the counties of Susquehannah and Bradford, two thousand seven hundred twenty dollars.

On the county of Lycoming, having the same limits as before the formation of the county of Bradford, two thousand five hundred dollars.

On the county of Tioga, three hundred eighty-nine dollars and sixteen cents.

On the county of Mercer, one thousand seven hundred ten dollars.

On the county of Butler, one thousand five hundred dollars.

On the county of Beaver, two thousand five hundred ten dollars.

On the county of Crawford, one thousand two hundred sixty dollars.

On the counties of Venango and Warren, eight hundred dollars.

On the county of Erie, seven hundred eighty dollars.

**Delaware.**

*In the State of Delaware.*—On the county of New Castle, twelve thousand two hundred eight dollars and eight cents.

On the county of Kent, ten thousand six hundred eighty-two dollars and seven cents.

And on the county of Sussex, nine thousand one hundred fifty-six dollars and six cents.

**Maryland.**

*In the State of Maryland.*—On the county of Somerset, five thousand five hundred forty dollars.

On the county of Worcester, four thousand nine hundred ten dollars.

On the county of Dorchester, five thousand five hundred ten dollars.

On the county of Talbot, four thousand one hundred forty dollars.

On the county of Queen Anne, five thousand six hundred thirty dollars.

On the county of Caroline, two thousand two hundred fifty dollars.

On the county of Kent, four thousand two hundred thirteen dollars and ninety-four cents.

On the county of Cecil, five thousand nine hundred fifty dollars.

On the county of Hartford, five thousand three hundred fifty dollars.

On the city and county of Baltimore, forty-eight thousand six hundred seventy dollars.

On the county of Anne Arundel, nine thousand eight hundred ten dollars.

On the county of Prince George, seven thousand six hundred ninety dollars.

On the county of Calvert, two thousand four hundred ten dollars.

On the county of St. Mary, three thousand nine hundred fifty dollars.

On the county of Charles, six thousand seven hundred forty dollars.

On the county of Montgomery, five thousand one hundred ten dollars.

On the county of Frederick, fourteen thousand one hundred seventy dollars.

On the county of Washington, seven thousand three hundred seventy dollars.

And on the county of Allegheny, two thousand two hundred ten dollars.

**Virginia.**

*In the State of Virginia.*—On the county of Lee, three hundred forty-seven dollars and fifty cents.

On the county of Washington, one thousand eight hundred ninety-four dollars and fifty cents.

On the county of Grayson, two hundred thirty-three dollars and fifty cents.

On the county of Russell, one thousand three hundred thirty-six dollars.

On the county of Wythe, one thousand five hundred thirty-eight dollars and fifty cents.

On the county of Tazewell, one thousand two hundred sixty-seven dollars.

On the county of Botetourt, three thousand one hundred fourteen dollars and fifty cents.

Apportion-  
ment as to  
counties.

On the county of Montgomery, one thousand three hundred twelve dollars and fifty cents.

On the county of Giles, five hundred forty dollars and fifty cents.

On the county of Monroe, one thousand thirty dollars and fifty cents.

On the county of Green Briar, one thousand six hundred fifty dollars and forty-four cents.

On the county of Kenhawa, two thousand one hundred sixty-seven dollars and fifty cents.

On the county of Cabell, one thousand five hundred forty-six dollars and fifty cents.

On the county of Mason, one thousand one hundred thirty dollars and fifty cents.

On the county of Randolph, five thousand four hundred sixty-five dollars and fifty cents.

On the county of Harrison, two thousand six hundred seventy-two dollars and fifty cents.

On the county of Wood, one thousand three hundred thirty-eight dollars and fifty cents.

On the county of Monongalia, two thousand nine hundred ninety-two dollars and fifty cents.

On the county of Ohio, one thousand nine hundred seven dollars and fifty cents.

On the county of Brooke, one thousand one hundred ninety-five dollars and fifty cents.

On the county of Bath, two thousand three hundred five dollars and fifty cents.

On the county of Pendleton, one thousand four hundred twenty-eight dollars and fifty cents.

On the county of Hardy, two thousand one hundred twenty-six dollars and fifty cents.

On the county of Hampshire, three thousand seven hundred ninety-five dollars and fifty cents.

On the county of Rockbridge, three thousand three hundred ninety-one dollars and fifty cents.

On the county of Augusta, six thousand seven hundred thirty-nine dollars and fifty cents.

On the county of Rockingham, six thousand one hundred sixty-two dollars and fifty cents.

On the county of Shenandoah, five thousand nine hundred seventy-eight dollars and fifty cents.

On the county of Frederick, eleven thousand eight hundred seventy-six dollars and fifty cents.

On the county of Berkley and on the county of Jefferson, thirteen thousand twenty-two dollars and fifty cents.

On the county of Bedford, five thousand two hundred thirty-three dollars and fifty cents.

On the county of Patrick, seven hundred seventy dollars and fifty cents.

On the county of Heury, one thousand three hundred four dollars and fifty cents.

On the county of Franklin, two thousand four dollars and fifty cents.

On the county of Campbell, three thousand eight hundred fifty-two dollars and fifty cents.

On the county of Charlotte, four thousand ninety dollars and fifty cents.

On the county of Pittsylvania, four thousand three hundred sixty-three dollars and fifty cents.

On the county of Halifax, six thousand seven hundred eighty-six dollars and fifty cents.

Apportion-  
ment as to  
counties.

- On the county of Mecklenberg, six thousand eight hundred sixty-six dollars and fifty cents.
- On the county of Lunenberg, three thousand eight hundred twenty-one dollars and fifty cents.
- On the county of Brunswick, four thousand eight hundred seventy-nine dollars and fifty cents.
- On the county of Nottoway, four thousand three hundred twenty-two dollars and fifty cents.
- On the county of Prince Edward, four thousand four hundred fourteen dollars and fifty cents.
- On the county of Buckingham, five thousand seven hundred forty-one dollars and fifty cents.
- On the county of Cumberland, four thousand seven hundred fifteen dollars and fifty cents.
- On the county of Amelia, five thousand two dollars and fifty cents.
- On the county of Powhatan, three thousand eight hundred ninety-nine dollars and fifty cents.
- On the county of Chesterfield, six thousand four hundred forty dollars and fifty cents.
- On the county of Dinwiddie and town of Petersburg, eight thousand one hundred ninety-two dollars and fifty cents.
- On the county of Prince George, two thousand nine hundred eighty-eight dollars and fifty cents.
- On the county of Greenville, two thousand six hundred thirty-five dollars and fifty cents.
- On the county of Sussex, three thousand nine hundred forty-five dollars and fifty cents.
- On the county of Southampton, four thousand six hundred fifty-six dollars and fifty cents.
- On the county of Surry, two thousand two hundred forty-four dollars and fifty cents.
- On the county of Isle of Wight, two thousand six hundred eighty-eight dollars and fifty cents.
- On the county of Nansemond, three thousand two hundred three dollars and fifty cents.
- On the county and borough of Norfolk, nine thousand eight hundred fifty-seven dollars and fifty cents.
- On the county of Princess Anne, two thousand four hundred seventeen dollars and fifty cents.
- On the county of Elizabeth City, eight hundred thirty-nine dollars and fifty cents.
- On the county of Warwick, eight hundred fifty-five dollars and fifty cents.
- On the county of York, one thousand three hundred seventy-three dollars and fifty cents.
- On the county of James City, one thousand five hundred twenty-five dollars and fifty cents.
- On the county of New Kent, two thousand six hundred eighty-seven dollars and fifty cents.
- On the county of Charles City, two thousand one hundred fifty-four dollars and fifty cents.
- On the county of Henrico, eight thousand fifty dollars and fifty cents.
- On the county of Goochland, four thousand five hundred fifty-five dollars and fifty cents.
- On the county of Hanover, six thousand forty-nine dollars and fifty cents.
- On the county of Amherst and on the county of Nelson, nine thousand five hundred thirteen dollars.
- On the county of Albemarle, nine thousand four hundred ninety-seven dollars and fifty cents.

Apportion-  
ment as to  
counties.

On the county of Fluvannah, two thousand one hundred thirty-one dollars and fifty cents.

On the county of Orange, five thousand two hundred six dollars and fifty cents.

On the county of Madison, four thousand two hundred forty-seven dollars and fifty cents.

On the county of Culpepper, eight thousand six hundred ninety-two dollars and fifty cents.

On the county of Fauquier, eight thousand nine hundred forty dollars and fifty cents.

On the county of Prince William, five thousand two hundred fifty-one dollars and fifty cents.

On the county of Stafford, three thousand five hundred seventy-nine dollars and fifty cents.

On the county of Loudon, eight thousand one hundred thirty dollars and fifty cents.

On the county of Fairfax, six thousand three hundred fifty-four dollars and fifty cents.

On the county of Spottsylvania, six thousand two hundred sixty-two dollars and fifty cents.

On the county of Louisa, four thousand four hundred twenty-five dollars and fifty cents.

On the county of Caroline, seven thousand one hundred four dollars and fifty cents.

On the county of King George, two thousand seven hundred thirty-six dollars and fifty cents.

On the county of Westmoreland, three thousand five hundred fourteen dollars and fifty cents.

On the county of Richmond, two thousand six hundred twenty-four dollars and fifty cents.

On the county of Northumberland, three thousand sixteen dollars and fifty cents.

On the county of Lancaster, one thousand nine hundred fifty-four dollars and fifty cents.

On the county of King William, three thousand four hundred fifty-four dollars and fifty cents.

On the county of King and Queen, two thousand eight hundred sixty dollars and fifty cents.

On the county of Essex, three thousand three hundred thirty-six dollars and fifty cents.

On the county of Middlesex, one thousand nine hundred forty-one dollars and fifty cents.

On the county of Gloucester, three thousand three hundred ninety-seven dollars and fifty cents.

On the county of Matthews, one thousand six hundred eleven dollars and fifty cents.

On the county of Accomac, five thousand one hundred thirty-nine dollars and fifty cents.

And on the county of Northampton, three thousand one hundred seven dollars and fifty cents.

*In the State of North Carolina.*—On the county of Currituck, two thousand two hundred four dollars and eighty-six cents. North Carolina.

On the county of Camden, two thousand four hundred sixty-two dollars and ninety-five cents.

On the county of Pasquotank, three thousand four hundred ninety-three dollars and ninety-six cents.

On the county of Perquimans, two thousand one hundred seventy dollars and eighty-five cents.

Apportion-  
ment as to  
counties.

- On the county of Gates, two thousand one hundred thirty-four dollars and twenty cents.
- On the county of Chowan, two thousand six hundred forty-two dollars and seventy cents.
- On the county of Hartford, two thousand nine hundred fifty-six dollars and thirteen cents.
- On the county of Bertie, five thousand two hundred sixty-seven dollars and twenty-seven cents.
- On the county of Martin, two thousand three hundred thirty-five dollars and twelve cents.
- On the county of Northampton, six thousand seven hundred sixty dollars and eighty-eight cents.
- On the county of Halifax, seven thousand seven hundred twenty dollars and ninety-seven cents.
- On the county of Washington, one thousand eight hundred fifty dollars.
- On the county of Tyrrel, one thousand three hundred ninety-one dollars and forty-eight cents.
- On the county of Hyde, two thousand three hundred eighty-six dollars and sixty-five cents.
- On the county of Pitt three thousand four hundred ninety-six dollars and forty-two cents.
- On the county of Edgecombe, six thousand sixty-six dollars and eighty-nine cents.
- On the county of Beaufort, two thousand eight hundred twenty-four dollars and sixty-five cents.
- On the county of Green, one thousand six hundred forty-five dollars and ninety-four cents.
- On the county of Craven, five thousand five hundred fifty-seven dollars, and sixty-five cents.
- On the county of Carteret, one thousand three hundred seventy-three dollars and twelve cents.
- On the county of Jones, two thousand two hundred thirty-three dollars seventy-nine cents.
- On the county of Lenoir, two thousand one hundred seventy-eight dollars and ninety cents.
- On the county of Johnson, three thousand two hundred sixty-three dollars and fifteen cents.
- On the county of Wayne, three thousand thirty-four dollars and thirty-five cents.
- On the county of Warren, five thousand five hundred twenty-five dollars and thirty-three cents.
- On the county of Franklin, four thousand five hundred seventy-six dollars and ninety-five cents.
- On the county of Nash, two thousand nine hundred eighty-eight dollars and thirty-three cents.
- On the county of Granville, six thousand four hundred forty-four dollars and thirty-nine cents.
- On the county of Onslow, two thousand two hundred thirty-four dollars and eleven cents.
- On the county of New Hanover, six thousand six hundred ninety dollars and eleven cents.
- On the county of Duplin, three thousand two hundred thirty-seven dollars and seventy-one cents.
- On the county of Sampson, two thousand nine hundred fifty-one dollars and thirty-nine cents.
- On the county of Brunswick, one thousand nine hundred eighty-three dollars and sixty-eight cents.

Apportion-  
ment as to coun-  
ties.

On the county of Bladen, two thousand seven hundred two dollars and eighty-three cents.

On the county of Columbus, one thousand two hundred thirty-five dollars and fifteen cents.

On the county of Cumberland, five thousand six hundred thirty-eight dollars and eighty-four cents.

On the county of Robeson, three thousand three hundred twenty-three dollars and fourteen cents.

On the county of Montgomery, two thousand eight hundred seventy-five dollars and three cents.

On the county of Richmond, two thousand three hundred eighty-three dollars and thirty-nine cents.

On the county of Anson, two thousand seven hundred ninety-two dollars and twenty-seven cents.

On the county of Moore, two thousand three hundred ninety-seven dollars and ninety-two cents.

On the county of Orange, seven thousand three hundred sixty-six dollars and fifty cents.

On the county of Wake, six thousand four hundred forty-three dollars and fifty-four cents.

On the county of Person, two thousand eight hundred fifty-one dollars and fifty-seven cents.

On the county of Rockingham, three thousand nine hundred sixty-two dollars and forty-seven cents.

On the county of Caswell, four thousand sixty-seven dollars and ninety-nine cents.

On the county of Guilford, four thousand four hundred ninety-one dollars and sixty-six cents.

On the county of Stokes, three thousand eight hundred forty-two dollars and thirty-eight cents.

On the county of Rowan, eight thousand eight hundred seventy-two dollars and thirteen cents.

On the county of Randolph, two thousand seven hundred sixty-four dollars and ninety-five cents.

On the county of Chatham, four thousand three hundred thirty-seven dollars and eighty-three cents.

On the county of Lincoln, five thousand six hundred fifty-two dollars and sixty-five cents.

On the county of Mecklenburg, five thousand four hundred sixty-three dollars and sixty-three cents.

On the county of Cabarrus, two thousand six hundred forty-five dollars and seventy cents.

On the county of Buncombe, two thousand eight hundred sixty dollars and forty-eight cents.

On the county of Haywood, eight hundred six dollars and eighteen cents.

On the county of Burke, two thousand seven hundred sixty-four dollars and ninety-two cents.

On the county of Rutherford, three thousand nine hundred seventeen dollars and fifty-three cents.

On the county of Surry, three thousand three hundred ninety-seven dollars and eighty-one cents.

On the county of Wilkes, one thousand eight hundred seven dollars and twenty-eight cents.

On the county of Ashe, seven hundred twenty-four dollars and thirty-four cents.

And on the county of Iredell, three thousand eight hundred twelve dollars and sixty-one cents.

Apportionment as to counties.  
Ohio.

*In the State of Ohio.*—On the county of Ross, three thousand eight hundred seventeen dollars and forty-nine cents.

On the county of Highland, eight hundred seventy-five dollars and twenty-one cents.

On the county of Clinton, four hundred ninety-one dollars and thirty-one cents.

On the county of Madison, four hundred one dollars and thirty-seven cents.

On the county of Champaign, eight hundred twelve dollars and sixty-one cents.

On the county of Green, one thousand five hundred seventeen dollars and fourteen cents.

On the county of Delaware, six hundred ninety one dollars and seventy-two cents.

On the county of Franklin, one thousand five hundred seventy-three dollars and ninety cents.

On the county of Tuscarawas, four hundred five dollars and eighty-eight cents.

On the county of Knox, four hundred dollars and thirty-two cents.

On the counties of Columbiana and Stark, two thousand six hundred eighty-seven dollars and forty-two cents.

On the county of Jefferson, one thousand nine hundred eighty-eight dollars and forty-two cents.

On the county of Warren, two thousand ninety-nine dollars and fourteen cents.

On the county of Scioto, four hundred twelve dollars and twenty-seven cents.

On the county of Licking, seven hundred eighty-nine dollars and thirteen cents.

On the county of Guernsey, two hundred thirty-seven dollars and forty-four cents.

On the county of Montgomery, one thousand five hundred fifty-six dollars and one cent.

On the county of Washington, one thousand seven hundred forty-two dollars and nine cents.

On the county of Muskingum, one thousand five hundred forty-seven dollars and forty-eight cents.

On the county of Pickaway, one thousand two hundred two dollars and eighty-five cents.

On the county of Belmont, one thousand one hundred seventy-one dollars and forty-one cents.

On the county of Adams, one thousand four hundred thirty-three dollars and forty-one cents.

On the county of Clermont, one thousand six hundred ninety-seven dollars and eighty-eight cents.

On the county of Hamilton, two thousand eight hundred seventy-five dollars and seventy-nine cents.

On the county of Miami, four hundred twenty-one dollars and ten cents.

On the county of Preble, three hundred twenty-six dollars and fifty-two cents.

On the county of Butler, one thousand three hundred fifty-seven dollars and twelve cents.

On the county of Athens, two hundred seventy-two dollars and three cents.

On the county of Gallia, five hundred two dollars and fifty-seven cents.

On the county of Portage, one thousand four hundred sixty-four dollars and sixty-five cents.

Apportion-  
ment as to  
counties.

On the county of Geauga, eight hundred fifty-two dollars and twenty-one cents.

On the county of Cayahoga, five hundred eighteen dollars and fifty-four cents.

On the county of Trumbull, including Ashtabulla, two thousand two hundred seventy dollars and four cents.

On the county of Fairfield, one thousand nine hundred twenty-four dollars and sixty-one cents.

And on the county of Fayette, two hundred eighty-three dollars and fifteen cents.

Which several quotas on the counties of the state of Ohio, are exclusively of the taxes on lands lying in the said counties respectively, and owned by persons not residing in the state.

And on lands owned by persons not residing in the state, sixty-one thousand five hundred twenty-nine dollars and ninety-one cents.

*In the State of Kentucky.*—On the county of Clarke, four thousand eight hundred sixteen dollars and eighty-three cents.

Kentucky.

On the county of Estill, three hundred fifty-four dollars and twelve cents.

On the county of Montgomery, two thousand six hundred fifty-eight dollars and ninety-five cents.

On the county of Bath, one thousand two hundred twelve dollars and ninety-two cents.

On the county of Fleming, two thousand four hundred forty-eight dollars and eighty-nine cents.

On the county of Greenup, eight hundred seventy-four dollars and ninety-six cents.

On the county of Floyd, six hundred sixty-five dollars and sixty cents.

On the county of Fayette, fourteen thousand five hundred eighty-five dollars and twenty-eight cents.

On the county of Jessamine, three thousand three hundred five dollars and ninety-seven cents.

On the county of Woodford, four thousand seven hundred seven dollars and thirty cents.

On the county of Scott, four thousand four hundred forty-nine dollars and thirty-seven cents.

On the county of Harrison, two thousand nine hundred forty-three dollars and ten cents.

On the county of Pendleton, seven hundred twenty-one dollars and sixty cents.

On the county of Campbell, one thousand three hundred fifty-nine dollars and forty-four cents.

On the county of Boone, one thousand eighty-nine dollars and thirty-one cents.

On the county of Gallatin, one thousand one hundred forty-six dollars and three cents.

On the county of Franklin, four thousand six hundred ninety-one dollars and sixteen cents.

On the county of Bourbon, seven thousand one hundred seventy-four dollars and twenty-six cents.

On the county of Nicholas, one thousand three hundred twenty-five dollars and seventy cents.

On the county of Mason, five thousand three hundred eleven dollars and nine cents.

On the county of Bracken, one thousand two hundred thirty-five dollars and three cents.

On the county of Lewis, six hundred fifty-seven dollars and sixty-four cents.

Apportionment as to counties.

- On the county of Livingston, one thousand three hundred sixty-one dollars and eighty-nine cents.  
On the county of Caldwell, one thousand three hundred ninety-seven dollars and fifty-eight cents.  
On the county of Christian, three thousand four hundred seventy-six dollars and one cent.  
On the county of Breckenridge, nine hundred seventy-two dollars and eleven cents.  
On the county of Ohio, one thousand two hundred sixty-three dollars and twenty-five cents.  
On the county of Grayson, five hundred twenty dollars.  
On the county of Muhlenberg, one thousand two hundred thirty-six dollars and sixty cents.  
On the county of Henderson, one thousand three hundred two dollars and ninety-six cents.  
On the county of Hopkins, nine hundred sixteen dollars and ninety cents.  
On the county of Union, seven hundred six dollars and ninety-one cents.  
On the county of Barren, three thousand three hundred forty-four dollars and twelve cents.  
On the county of Warren, three thousand one hundred one dollars and nine cents.  
On the county of Logan, four thousand two hundred twelve dollars and ninety-one cents.  
On the county of Butler, five hundred ninety-two dollars and thirty-three cents.  
On the county of Cumberland, one thousand seven hundred two dollars and six cents.  
On the county of Mercer, five thousand eight hundred eighty-five dollars and fifty-four cents.  
On the county of Garrard, three thousand four hundred twenty-three dollars and thirty cents.  
On the county of Madison, four thousand nine hundred thirty-three dollars and fifty-six cents.  
On the county of Clay, five hundred twenty-two dollars and thirty-seven cents.  
On the county of Bullitt, one thousand nineteen dollars and forty-three cents.  
On the county of Jefferson, eight thousand six hundred thirty-five dollars and eighty-eight cents.  
On the county of Henry, two thousand three dollars and seventy-one cents.  
On the county of Shelby, five thousand four hundred thirty-one dollars and ten cents.  
On the county of Lincoln, three thousand eight hundred fifty-two dollars and sixty-eight cents.  
On the county of Rockcastle, five hundred sixty dollars and fifty-five cents.  
On the county of Knox, one thousand three hundred eighteen dollars and twenty-two cents.  
On the county of Pulaski, one thousand two hundred sixty-two dollars and eighty-two cents.  
On the county of Wayne, one thousand three hundred forty-three dollars and six cents.  
On the county of Adair, one thousand eight hundred eight dollars and sixty-eight cents.  
On the county of Casey, seven hundred one dollars and twenty cents.  
On the county of Hardin, two thousand three hundred eighty-three dollars and fifty-six cents.

Apportion-  
ment as to  
counties.

On the county of Nelson, five thousand one hundred four dollars and ninety-eight cents.

On the county of Washington, three thousand eight hundred fifty-eight dollars and forty cents.

And on the county of Greene, two thousand five hundred forty-four dollars and ninety-four cents.

Which several quotas on the counties of the State of Kentucky are exclusively of the taxes on lands lying in the said counties respectively, and owned by persons not residing within the state.

And on lands owned by persons not residing in the state, eighteen thousand four hundred ninety-three dollars and fifty-one cents.

The assessment on and distribution among the said lands of which sum, shall be made, any provision in any law to the contrary notwithstanding, by the assessor of that district in the said state, which includes the town of Frankfort, from the list of said lands, as entered for payment of taxes with the auditor of public accounts of the State of Kentucky, in the year one thousand eight hundred and eleven, and from such other information as he may be able to obtain; and on failure to pay the said tax in the manner provided by the laws of the United States, the sale of the said lands being previously advertised according to the said laws, shall be made by the collector of that district, which includes the said town, at the capital therein.

*In the State of South Carolina.*—On the district of Charleston, forty-seven thousand five hundred and eighty dollars. South Carolina.

On the district of Colleton, twelve thousand nine hundred eighty-nine dollars and twenty-seven cents.

On the district of Beaufort, fifteen thousand four hundred twenty dollars and seventy-three cents.

On the district of Barnwell, two thousand seven hundred and fifty dollars.

On the district of Orangeburgh, four thousand six hundred and fifty dollars.

On the district of Lexington, two thousand and fifty dollars.

On the district of Richland, three thousand seven hundred dollars.

On the district of Edgefield, five thousand five hundred and seventy dollars.

On the district of Abbeville, four thousand nine hundred dollars.

On the district of Pendleton, two thousand one hundred and seventy dollars.

On the district of Greenville, one thousand four hundred five dollars and forty-eight cents.

On the district of Spartanburg, two thousand two hundred and seventy dollars.

On the district of Union, one thousand seven hundred and fifty dollars.

On the district of York, one thousand five hundred and sixty dollars.

On the district of Chester, one thousand eight hundred and seventy dollars.

On the district of Laurens, two thousand two hundred and fifty dollars.

On the district of Newberry, two thousand two hundred and eighty dollars.

On the district of Fairfield, two thousand eight hundred dollars.

On the district of Lancaster, nine hundred and eighty dollars.

On the district of Kershaw, three thousand eight hundred and fifty dollars.

On the district of Sumter, six thousand and thirty dollars.

On the district of Chesterfield, one thousand nine hundred and seventy dollars.

On the district of Darlington, two thousand one hundred and thirty dollars.

Apportion-  
ment as to  
counties.

On the district of Georgetown, eleven thousand two hundred and eighty dollars.

On the district of Horry, one thousand and sixty dollars.

On the district of Marion, three thousand and ten dollars.

On the district of Williamsburg, two thousand three hundred dollars.

And on the district of Marlborough, one thousand three hundred and thirty dollars.

*In the State of Tennessee.*—On the county of Washington, two thousand four hundred ninety-two dollars.

On the county of Sullivan, two thousand two hundred five dollars.

On the county of Greene, three thousand one hundred twenty-seven dollars.

On the county of Hawkins, two thousand four hundred sixty-one dollars.

On the county of Carter, one thousand three hundred forty-nine dollars.

On the county of Cooke, one thousand six hundred fifty-nine dollars.

On the county of Knox, three thousand two hundred [dollars] seventy-five cents.

On the county of Jefferson, two thousand three hundred fifty-three dollars and seventeen cents.

On the county of Sevier, one thousand four hundred eighty dollars.

On the county of Blount, two thousand eight hundred forty-six dollars.

On the county of Grainger, two thousand and sixty dollars.

On the county of Claiborne, one thousand five hundred and forty-five dollars.

On the county of Anderson, one thousand two hundred seventy-five dollars.

On the county of Campbell, eight hundred fifty-nine dollars.

On the county of Roan, one thousand seven hundred ninety-seven dollars.

On the county of Bledsoe, one thousand and forty-nine dollars.

On the county of Rhea, eight hundred and six dollars.

On the county of Smith, five thousand six hundred twenty-six dollars.

On the county of Jackson, two thousand six hundred nine dollars.

On the county of Overton, two thousand seven hundred twenty-five dollars.

On the county of White, one thousand nine hundred forty-four dollars.

On the county of Warren, two thousand seven hundred sixty-five dollars.

On the county of Franklin, two thousand seven hundred sixty-seven dollars.

On the county of Bedford, three thousand nine hundred eighty-one dollars.

On the county of Lincoln, two thousand nine hundred forty-eight dollars.

On the county of Sumner, six thousand six hundred sixty dollars.

On the county of Davidson, seven thousand five hundred thirty-nine dollars.

On the county of Williamson, six thousand three hundred fifty-three dollars.

On the county of Rutherford, four thousand nine hundred fifty-eight dollars.

On the county of Wilson, five thousand seven hundred seventy-three dollars.

On the county of Maury, five thousand and three dollars.

On the county of Giles, two thousand one hundred ninety-six dollars.

On the county of Hickman, one thousand two hundred forty-seven dollars.

On the county of Humphries, seven hundred and thirty dollars.

On the county of Stewart, two thousand fifty-eight dollars and thirty-eight cents.

Apportionment as to counties.

On the county of Dixon, two thousand one hundred eighty-one dollars.

On the county of Montgomery, three thousand eight hundred seventy-four dollars.

And on the county of Robertson, three thousand five hundred eleven dollars.

*In the State of Georgia.*—On the county of Chatham, nineteen thousand three hundred fifteen dollars and thirty-five cents.

Georgia.

On the county of Bryan, nine hundred fifty-one dollars and seventy-five cents.

On the county of Liberty, three thousand fifty-eight dollars and fourteen cents.

On the county of M'Intosh, one thousand six hundred seventy-eight dollars and forty-eight cents.

On the county of Glynn, one thousand seven hundred eighty-four dollars and twenty-three cents.

On the county of Camden, one thousand six hundred sixty-seven dollars and forty-one cents.

On the county of Wayne, two hundred fifty-two dollars and eight cents.

On the county of Effingham, eight hundred forty-six dollars.

On the county of Bullock, six hundred forty-one dollars and eighty-eight cents.

On the county of Tatnall, four hundred seventy dollars and ninety-six cents.

On the county of Scriven, one thousand three hundred fifty dollars and sixteen cents.

On the county of Burke, three thousand six hundred one dollars and sixty-seven cents.

On the county of Richmond, six thousand eight hundred four dollars and eighty-nine cents.

On the county of Jefferson, two thousand one hundred eighty-eight dollars and seventy-eight cents.

On the county of Washington, two thousand five hundred sixty-five dollars and five cents.

On the county of Montgomery, six hundred seventy dollars and sixteen cents.

On the county of Columbia, three thousand seven hundred sixty-six dollars and forty-two cents.

On the county of Warren, two thousand three hundred thirty-five dollars and eleven cents.

On the county of Hancock, four thousand nineteen dollars and seventy-three cents.

On the county of Green, three thousand seven hundred twelve dollars and thirty-two cents.

On the county of Lincoln, one thousand four hundred seventy-three dollars and twelve cents.

On the county of Wilkes, four thousand six hundred eighty-two dollars and fifty-one cents.

On the county of Elbert, three thousand two hundred ninety-five dollars and forty-seven cents.

On the county of Franklin, one thousand six hundred forty-seven dollars and seventy-two cents.

On the county of Ogelthorp, three thousand seven hundred eight dollars and sixty-three cents.

On the county of Jackson, one thousand nine hundred sixty-seven dollars and forty-four cents.

On the county of Clark, two thousand twenty-four dollars and one cent.

Apportionment as to counties.

On the county of Morgan, two thousand twenty-one dollars and fifty-five cents.

On the county of Laurens, four hundred seventy-five dollars and eighty-eight cents.

On the county of Pulaski, six hundred and sixty-four dollars.

On the county of Wilkinson, including the county of Telfair, five hundred sixty-nine dollars and thirty-three cents.

On the county of Twiggs, eight hundred eighty-six dollars and fifty-eight cents.

On the county of Baldwin, three thousand ten dollars and nineteen cents.

On the county of Jones, one thousand five hundred seventy dollars and twenty-seven cents.

On the county of Putnam, two thousand seven hundred fifty dollars and seventy-three cents.

And on the county of Randolph, now called Jasper, two thousand five hundred eight dollars and forty-nine cents.

Louisiana.

*In the State of Louisiana.*—On the parish of Orleans, ten thousand six hundred fifty-seven dollars fifty-five cents.

On the parish of St. Bernard two hundred thirty-six dollars forty cents.

On the parish of Plaquemine, three hundred seventy-five dollars fifteen cents.

On the parish of St. Charles, one thousand one hundred sixty-seven dollars seventy-seven cents.

On the parish of St. John the Baptist, eight hundred nine dollars ninety cents.

On the parish of St. James, eight hundred nine dollars ninety cents.

On the parish of Ascension, six hundred thirty-seven dollars eighty-six cents.

On the parish of Assumption, four hundred and ninety-four dollars forty-five cents.

On the parish of La Fourche, interior, four hundred fifty-two dollars.

On the parish of Iberville, five hundred eighty dollars fifty cents.

On the parish of West Baton Rouge, three hundred eighty-five dollars fifty-one cents.

On the parish of Feliciana, one thousand three hundred eighty-three dollars forty-one cents.

On the parish of East Baton Rouge, one thousand one hundred fifty-four dollars.

On the parish of St. Helena, three hundred fifty-one dollars ten cents.

On the parish of St. Tammany, two hundred thirty-six dollars forty cents.

On the parish of Point Coupee, one thousand seven hundred ninety-nine dollars twenty-two cents.

On the parish of Concordia, five hundred eight dollars eighty-two cents.

On the parish of Warren, one hundred ninety-one dollars sixty cents.

On the parish of Ouachita, eight hundred thirty-one dollars seventy cents.

On the parish of Rapides one thousand nine dollars forty-eight cents.

On the parish of Avoyelles, two hundred fourteen dollars eighty-eight cents.

On the parish of Catahoula, one hundred forty-one dollars eighty cents.

On the parish of Natchitoches, one thousand seventy-nine dollars forty-five cents.

On the parish of St. Landrey, one thousand two hundred one dollars four cents.

On the parish of St. Martin, one thousand three dollars eighteen cents.

And on the parish of St. Mary, five hundred eighty-nine dollars fifteen cents.

**SEC. 3. And be it further enacted,** That the amount of taxes which by virtue of the provisions of the act for the assessment and collection of direct taxes and internal duties, and of this act, should be laid and collected on non-residents' lands, so called, in the states of Kentucky and Ohio shall be ascertained and levied in the same manner and at the same rates respectively, as they were by the laws of those states in the year eighteen hundred and eleven: and lands in that year entered for taxation as non-residents' lands, which since that time may have been sold and transferred to residents, or where the owners of such lands may have become residents, and have had their lands entered for taxation, as residents, the tax on the same shall be collected as the tax on non-residents' lands: **Provided,** In all cases where sales and transfers shall have been made as aforesaid, or where non-residents have become residents, if they reside on the lands formerly entered as non-residents' lands, they shall have notice from the collector, as in other cases of residents. And if the amount thus laid, shall in either of the said states exceed or fall short of the amount fixed by this act as the quota to be laid on non-residents' lands in said states respectively, the difference shall, in the next ensuing direct tax laid by the authority of the United States, be deducted from or added to the quota of such state, as the case may be.

Taxes on  
lands of non-  
residents in  
Kentucky and  
Ohio.

Residents'  
lands transfe-  
red by non-re-  
sidents, in cer-  
tain cases how  
to be taxed

**SEC. 4. And be it further enacted,** That the said tax shall be assessed and collected in the manner provided, and by the officers to be appointed under and by virtue of the act aforesaid, entitled "An act for the assessment and collection of direct taxes and internal duties." **Provided,** That there shall be appointed in the state of Ohio six additional collectors, who shall collect the tax due from non-resident proprietors of lands in the said state, shall have the same districts assigned them by the Secretary of the Treasury, reside at the same places which are or may be designated for similar officers under the state authority, and in other respects shall be under the same rules and regulations, be subject to the same penalties and forfeitures as are provided by the above recited act.

How the tax-  
es are to be as-  
sessed and col-  
lected.

Act of July 22,  
1813, ch. 16.

Additional  
collectors in  
Ohio.

**SEC. 5. And be it further enacted,** That the principal assessors shall issue their precepts to the assistant assessors for the purpose of carrying into effect this act on the first day of February next, and the assessments shall have reference to that day.

Principal as-  
sessors to issue  
precepts to their  
assistants to car-  
ry this act into  
effect—When.

States to vary,  
if they please,  
the district and  
county appor-  
tionments of  
tax.

**SEC. 6. And be it further enacted,** That each state may vary, by an act of its legislature, the respective quotas imposed by this act on its several counties or districts, so as more equally and equitably to apportion the tax hereby imposed; and the tax laid by this act shall be levied and collected in conformity with such alterations and variations, as if the same made part of this act, provided that an authenticated copy thereof be deposited in the office of the Secretary of the Treasury prior to the first of April next; in which case it shall be the duty of the said Secretary to give notice thereof to the proper principal collectors in such state.

States may pay  
their respective  
quotas and be  
entitled to cer-  
tain deductions.

Proviso.

Act of Janu-  
ary 17, 1814, ch.  
4.

**SEC. 7. And be it further enacted,** That each state may pay its quota into the Treasury of the United States, and thereon shall be entitled to a deduction of fifteen per centum if paid before the tenth day of February next, and of ten per centum if paid before the first day of May, in the same year: **Provided,** That notice of the intention of making such payment be given to the Secretary of the Treasury one month prior to such payment; and in case of payment so made he shall give notice thereof to the principal assessors and collectors of such state; and no further proceedings shall thereafter be had under this act in such state.

The states of  
Ohio and Louis-  
iana may col-  
lect of purchas-  
ers of United  
States' lands an  
equal propor-

**SEC. 8. And be it further enacted,** That if either the states of Ohio or Louisiana shall pay its quota according to the provisions of the preceding section, the legislature thereof shall be, and they are hereby authorized and empowered to collect of all the purchasers of public lands, under any law of the United States, a just and equal proportion of the

tion of the tax of the states respectively.

quota of said states respectively, the compact between the United States and the said states to the contrary notwithstanding.

APPROVED, August 2, 1813.

**STATUTE I.**

August 2, 1813.

**CHAP. XXXIX.—*An Act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise.***

Act of Dec. 23, 1814, chap. 16, sect. 3.

Repealed by act of Dec. 23, 1817, chap. 1.

Who are to be considered retailers under this act.

This act not to extend to physicians, &c.

Retailers to procure licenses on or before the first day of January, 1814.

Act of July 22, 1813, ch. 16.

Penalty.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That every person who shall deal in the selling of any goods, wares, or merchandise, except such as are of the growth, produce, or manufacture of the United States, and except such as are sold by the importer thereof in the original cask, case, box, or package wherein the same shall have been imported, shall be deemed to be, and hereby is declared to be a retail dealer in merchandise within the meaning of this act; that every person who shall deal in the selling of wines in a less quantity or in less quantities at one time than thirty gallons, except the importer in the original cask, case, box, or package wherein the same shall have been imported, shall be deemed to be, and hereby is declared to be a retail dealer in wines, within the meaning of this act; and that every person who shall deal in the selling of any distilled spirituous liquors in less quantities than twenty gallons at one time, shall be deemed to be, and hereby is declared to be a retail dealer in distilled spirituous liquors. *Provided, always,* That nothing herein contained shall be construed to extend to physicians, apothecaries, surgeons, or chemists, as to any wines or spirituous liquors which they may use in the preparation or making up of medicines for sick, lame, or diseased persons only; or to the sale of domestic spirits sold in quantities not less than five gallons at the place where the same shall have been distilled, and by the person or persons to whom a license for distilling the same shall have been granted agreeably to the laws of the United States.

**SEC. 2. And be it further enacted,** That every person who, on the first day of January next, shall be a retail dealer in wines, distilled spirituous liquors, or merchandise as above described or defined, shall, before the said day, and every person who after the said day shall become or intend to become such retail dealer as aforesaid shall, before he shall begin to sell by retail as aforesaid, any wine, distilled spirituous liquors, or merchandise, apply for and obtain from the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the collection district in which such person resides, one or more licenses, as the case may be, for carrying on the business of selling by retail as aforesaid; which licenses respectively shall be granted for the term of one year upon the payment for each license respectively of the duty by this act laid on such license, and shall be renewed yearly upon the payment of the like sum for each license. And if any person shall, after the said day, deal in the selling of wines, distilled spirituous liquors, or merchandise by retail as above described and defined, without having a license therefor as aforesaid continuing in force, such person shall, in addition to the payment of the duty forfeit and pay the sum of one hundred and fifty dollars, to be recovered with costs of suit. And no such license shall be sufficient for the selling of wines, distilled spirituous liquors, or merchandise as aforesaid by retail at more than one place at the same time; but any person who by colour of such license shall sell any wines, distilled spirituous liquors, or merchandise as aforesaid at more than one place at the same time shall be deemed to be in respect to such of the said articles as he or she shall so sell at more than one place at the same time, a retail dealer therein as the case may be, without license, and shall forfeit and pay the like sum

of one hundred and fifty dollars, in addition to the payment of the duty, to be recovered with costs of suit.

*Sec. 3. And be it further enacted,* That it shall be the duty of the collectors aforesaid within their respective districts to grant licenses for retailing, which licenses shall be marked, with a mark denoting the rate of the duty thereupon, and shall be signed by the commissioner of the revenue, and being countersigned by the collector, who shall issue the same, or cause the same to be issued, shall be granted to any person who shall desire the same upon application in writing, and upon payment of the sum or duty payable by this act upon each license requested: *Provided always,* That no license shall be granted to any person to sell wines, distilled spirituous liquors, or merchandise as aforesaid who is prohibited to sell the same by any state.

Collectors to  
grant licenses  
for retailing  
upon payment  
of duty.

*Sec. 4. And be it further enacted,* That the following duties shall be paid on the licenses above mentioned, viz:

Proviso.

On retailers of merchandise, including wines and spirits, if in cities, towns or villages, containing, within the limits of one mile square, more than one hundred families, twenty-five dollars; of wines alone, twenty dollars; of spirits alone, twenty dollars; of domestic spirits alone, fifteen dollars; of merchandise other than wines and spirits, fifteen dollars.

Rates of duty  
payable for re-  
tailers' licenses.

If any other place than cities, towns, or villages containing within the limits of one mile square more than one hundred families; on retailers of merchandise, including wines and spirits, fifteen dollars; of wines and spirits, fifteen dollars; of spirits alone, twelve dollars; of domestic spirits alone, ten dollars; of merchandise other than wines and spirits, ten dollars.

*Sec. 5. And be it further enacted,* That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector shall first discover, if other than a collector shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state holden within the said district, having jurisdiction in like cases.

Duty of col-  
lectors to col-  
lect the duties  
imposed by this  
act.

*Sec. 6. And be it further enacted,* That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland and the dependencies thereof, for one year thereafter and no longer.

Duration of  
this act—until  
Feb. 17, 1816.

APPROVED, August 2, 1813.

CHAP. XL.—*An Act to provide for the widows and orphans of militia slain, and for militia disabled in the service of the United States.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That if any commissioned officer of the militia, or of any volunteer corps, shall while in the service of the United States die by reason of any wound received in actual service of the United States, and leave a widow, a child or

August 2, 1813.  
[Obsolete.]

Represen-  
tatives of volun-  
teer or militia  
officers slain in  
actual service  
entitled to pen-

sion for five years.

**Proviso.**

Officers, non-commissioned officers, musicians, or privates disabled in actual service, placed on pension list.

April 10, 1806,  
chap. 25.

Limitation of  
the amounts of  
pensions.

**Proviso.**

Commencement of this act.

Repeal of  
part of a former  
act.

Act of Febru-  
ary 6, 1812,  
ch. 21.

children under sixteen years of age, such widow, or if no widow, such child or children shall be entitled to receive half the monthly pay to which the deceased was entitled at the time of his death, for and during the term of five years; but in case of the death or intermarriage of such widow, before the expiration of the said term of five years, the half pay for the remainder of the time shall go to the child or children of such deceased officer: *Provided always*, That such half pay shall cease on the death of such child or children.

SEC. 2. *And be it further enacted*, That if any officer, non-commisioned officer, musician, or private of the militia, or of any volunteer corps, shall be disabled by known wounds received in the actual service of the United States, while in the line of his duty, he shall upon substantiating his claim in the manner described by an act, entitled "An act to provide for persons who were disabled by known wounds received in the revolutionary war," passed the tenth day of April, one thousand eight hundred and six, be placed on the list of invalids of the United States, at such rate of pension, and under such regulations as are provided by the said act, or as may hereafter be provided by law: *Provided always*, That the compensation to be allowed for such wounds or disabilities, to a commisioned officer shall not exceed for the highest rate of disability half the monthly pay of such officer at the time of his being wounded or disabled, and that no officer shall receive more than the half pay of a lieutenant colonel; and that the rate of compensation to non-commisioned officers, musicians, and privates, shall not exceed five dollars per month: *And provided also*, That all inferior disabilities shall entitle the persons so disabled, to receive an allowance proportionate to the highest disability.

SEC. 3. *And be it further enacted*, That the provisions of this act shall be construed to have effect from and after the eighteenth day of June, one thousand eight hundred and twelve.

SEC. 4. *And be it further enacted*, That the sixth section of an act, entitled "An act authorizing the President of the United States to accept and organize certain volunteer military corps," passed the sixth day of February, one thousand eight hundred and twelve, be and the same is hereby repealed.

APPROVED, August 2, 1813.

**STATUTE I.**

August 2, 1813.  
[Obsolete.]

Act of Febru-  
ary 25, 1813, ch.  
31, explained.

CHAP. XLI.—*An Act explanatory of an act, entitled "An act to raise ten additional companies of Rangers."*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That each of the ten companies authorized by the act, entitled "An act to raise ten additional companies of rangers," shall consist of one captain, one first, one second, one third lieutenant, one ensign, five sergeants, six corporals, and ninety privates.

APPROVED, August 2, 1813.

**STATUTE I.**

August 2, 1813.  
[Obsolete.]

The Presi-  
dent to appoint  
officers of the  
five regiments  
in the recess of  
the Senate.

CHAP. XLV.—*An act to authorize the appointment by the President of certain officers during the recess of the Senate. (a)*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That it shall be lawful for the President of the United States, in the recess of the Senate, to appoint such of the officers of the five regiments authorized by the

(a) Act of January 29, 1813, chap. 15. Act of July 5, 1813, chap. 4.

act, entitled "An act in addition to the act, entitled 'An act to raise an additional military force, and for other purposes,'" and the act supplementary thereto, passed the fifth day of July, one thousand eight hundred and thirteen, as may not be appointed during the present session; which appointments shall be submitted to the Senate at their next session for their advice and consent.

APPROVED, August 2, 1813.

Act of January 29, 1813, ch. 15.

Act of July 5, 1813, ch. 4.

**STATUTE I.**

**CHAP. XLVIII.—*An Act authorizing the sale of sundry lots, the property of the United States, in the borough of Pittsburg.***

August 2, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President of the United States be, and he is hereby authorized, to cause to be sold certain lots of ground in the borough of Pittsburg, in the State of Pennsylvania, being the property of the United States, and the same on which fort Fayette now stands, the proceeds whereof are hereby appropriated, under the direction of the President, to the erection of arsenals, armories, and laboratories.

APPROVED, August 2, 1813.

The President to cause lots in the borough of Pittsburg to be sold.

**STATUTE I.**

**CHAP. XLIX.—*An Act for reducing the duties payable on prize goods captured by the private armed vessels of the United States.***

August 2, 1813.  
[Obsolete.]

Reduction of duties on prize goods.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on all goods, wares, and merchandise captured from the enemy, and made good and lawful prize of war, by any private armed ship or vessel of the United States, having a commission for making captures upon the enemy, or letters of marque and reprisal, and brought in to the United States or their territories, there shall be allowed a deduction of thirty-three and one third per cent. on the amount of duties at present imposed by law.

APPROVED, August 2, 1813.

**STATUTE I.**

**CHAP. L.—*An Act supplementary to the act, entitled "An act for the better regulation of the Ordnance."***

August 2, 1813.  
[Obsolete.]

Act of May 14, 1812, ch. 83.

Deputy commissioners of ordnance to be appointed, not exceeding five.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in addition to the present number allowed by law, as many deputy commissaries of ordnance may be appointed, not exceeding five, as the President of the United States shall deem necessary to the public service, who shall be entitled to the same rank, pay, emoluments, rations, and forage, as are provided by the act to which this is a supplement.

APPROVED, August 2, 1813.

**STATUTE I.**

**CHAP. LI.—*An Act authorizing a loan for a sum not exceeding seven millions five hundred thousand dollars.***

August 2, 1813.  
[Obsolete.]

President authorized to borrow 7,500,000 dollars.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President of the United States be, and he is hereby authorized to borrow, on the credit of the United States, a sum not exceeding seven millions five hundred thousand dollars, to be applied in addition to the moneys now in the

**Proviso.**

Treasury, or which may be received from other sources, to defray any expenses which have been or which may be authorized for the service of the years one thousand eight hundred and thirteen and one thousand eight hundred and fourteen, and for which appropriations have been or may be made by law during those years: *Provided*, That no engagement or contract shall be entered into which shall preclude the United States from reimbursing any sum or sums thus borrowed, at any time after the expiration of twelve years, from the first day of January next.

**Secretary of the Treasury to cause to be constituted certificates of stock for the sum borrowed by virtue of this act.**

**Proviso.**

No sale to be made at a less rate than eighty-eight dollars for one hundred dollars.

**The Secretary of the Treasury may employ agents to receive subscriptions.**

Compensation not to exceed one quarter of one per cent.

Appropriation of \$8,000,000 dollars for the payment of the interest and reimbursement of this loan.

Commissioners of the sinking fund to pay the interest, and to repay the principal.

Banks in District of Colum-

**SEC. 2. And be it further enacted,** That the Secretary of the Treasury, with the approbation of the President of the United States be, and he is hereby authorized to cause to be constituted certificates of stock, signed by the Register of the Treasury, or by a commissioner of loans, for the sum to be borrowed by this act, or for any part thereof, and the same to be sold: *Provided*, That no such certificate shall be sold at a rate less than eighty-eight per centum, or eighty-eight dollars in money for one hundred dollars in stock. And the Secretary of the Treasury shall cause to be laid before Congress, on the first Monday in February, one thousand eight hundred and fourteen, or as soon thereafter as Congress may be in session, an account of all the moneys obtained by the sale of the certificates of stock in manner aforesaid, together with a statement of the rate at which the same may have been sold.

**SEC. 3. And be it further enacted,** That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States, to employ an agent or agents for the purpose of obtaining subscriptions to the loan authorized by this act, or of selling any part of the stock created by virtue thereof. A commission not exceeding one quarter of one per cent on the amount thus sold, or for which subscriptions shall have been thus obtained, may, by the Secretary of the Treasury, be allowed to such agent or agents; and a sum not exceeding twenty-two thousand dollars, to be paid out of any moneys in the treasury not otherwise appropriated, is hereby appropriated for paying the amount of such commission or commissions as may be thus allowed, and also for defraying the expenses of printing and issuing the subscription certificates, and certificates of stock, and other expenses incident to the receiving of subscriptions, and completing the loan authorized by this act.

**SEC. 4. And be it further enacted,** That so much of the funds constituting the annual appropriation of eight millions of dollars for the payment of the principal and interest of the public debt of the United States, as may be wanted for that purpose, after satisfying the sums necessary for the payment of the interest and such part of the principal of said debt as the United States are now pledged annually to pay or reimburse, is hereby pledged and appropriated for the payment of the interest, and for the reimbursement of the principal of the stock which may be created by virtue of this act. It shall accordingly be the duty of the commissioners of the sinking fund to cause to be applied and paid out of the said fund, yearly, such sum and sums as may be annually wanted to discharge the interest accruing on the said stock, and to reimburse the principal as the same shall become due and may be discharged in conformity with the terms of the loan; and they are further authorized to apply from time to time such sum or sums, out of the said fund, as they may think proper, towards redeeming by purchase, and at a price not above par, the principal of the said stock or any part thereof. And the faith of the United States is hereby pledged to establish sufficient revenues for making up any deficiency that may hereafter take place in the funds hereby appropriated for paying the said interest, and principal sums, or any of them in manner aforesaid.

**SEC. 5. And be it further enacted,** That it shall be lawful for any of the banks in the District of Columbia to lend any part of the sum au-

thorized to be borrowed by virtue of this act, any thing in any of their charters of incorporation to the contrary notwithstanding.

APPROVED, August 2, 1813.

bis may lend  
the money, or  
any part of it.

STATUTE I.

August 2, 1813.

December 10,  
1814, chap. 11.

Duties on  
stamps.

**CHAP. LIII.—*An Act laying duties on notes of banks, bankers, and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies; and on bills of exchange of certain descriptions.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the last day of December next, there shall be levied, collected, and paid throughout the United States, the several stamp duties following, viz: For every skin or piece of vellum, or parchment, or sheet, or piece of paper, upon which shall be written or printed any or either of the instruments of writing following, to wit:

On any promissory note or notes payable either to bearer or order, issued by any of the banks or companies, who issue and discount notes, bonds, or obligations, either incorporated or not incorporated, which now are or may hereafter be established in the United States, or by any banker or bankers, according to the following scale, viz:

- If not exceeding one dollar, one cent.
- If above one dollar, and not exceeding two dollars, two cents.
- If above two and not exceeding three dollars, three cents.
- If above three and not exceeding five dollars, five cents.
- If above five and not exceeding ten dollars, ten cents.
- If above ten and not exceeding twenty dollars, twenty cents.
- If above twenty and not exceeding fifty dollars, fifty cents.
- If above fifty and not exceeding one hundred dollars, one dollar.
- If above one hundred and not exceeding five hundred dollars, five dollars.
- If above five hundred and not exceeding one thousand dollars, ten dollars.
- If above one thousand dollars, fifty dollars.

On any bond, obligation, or promissory note or notes not issued by any bank, companies, or banker as aforesaid, discounted by any such bank, companies, or banker, and on any foreign or inland bill or bills of exchange above fifty dollars, and having one or more endorsers, according to the following scale, viz:

- If not exceeding one hundred dollars, five cents.
- If above one hundred and not exceeding two hundred dollars, ten cents.
- If above two hundred and not exceeding five hundred dollars, twenty-five cents.
- If above five hundred and not exceeding one thousand dollars, fifty cents.
- If above one thousand and not exceeding fifteen hundred dollars, seventy-five cents.
- If above fifteen hundred and not exceeding two thousand dollars, one dollar.
- If above two thousand and not exceeding three thousand dollars, one dollar and fifty cents.
- If above three thousand and not exceeding four thousand dollars, two dollars.
- If above four thousand and not exceeding five thousand dollars, two dollars and fifty cents.
- If above five thousand and not exceeding seven thousand dollars, three dollars and fifty cents.
- If above seven thousand and not exceeding eight thousand dollars, four dollars.

Public notes and drafts not to be charged with duties.

Compositions may be made with banks.

How the duties are to be levied, &c. &c.

Act of July 22, 1813, ch. 16.

Commissioner of the revenue to cause marks and stamps to be provided.

Vellum, parchment, or paper to be sent to the office of commissioner of revenue and stamped.

Penalties for violating this law.

If above eight thousand dollars, five dollars: *Provided*, That nothing herein contained shall be construed to charge with a duty or to require to be stamped any Treasury or other note or notes issued for the use or benefit of the United States, in pursuance of any act of Congress, or to any draft or bill drawn by the Treasurer of the United States, or any check payable at sight upon any bank, company, or banker as aforesaid, or to charge with a duty any second or other copy of a set of exchange.

**SEC. 2.** *And be it further enacted*, That in respect to any stamp on any of the notes of the banks or companies aforesaid, now established or which may hereafter be established within the United States, it shall be lawful for the Secretary of the Treasury to agree to an annual composition in lieu of such stamp duty, with any of the said banks or companies, of one and a half per centum on the amount of the annual dividend made by such banks to their stockholders respectively.

**SEC. 3.** *And be it further enacted*, That the several duties aforesaid shall be levied, collected, received, and accounted for, by and under the immediate direction and management of the collectors appointed under the act, entitled "An act for the assessment and collection of direct taxes and internal duties," within their respective districts, subject to the superintendence, control, and direction of the Treasury Department, according to the respective authorities and duties of the officers thereof.

**SEC. 4.** *And be it further enacted*, That it shall be the duty of the commissioner of the revenue to cause to be provided so many marks and stamps differing from each other, as shall correspond with the several rates of duty aforesaid; that is to say, one mark or stamp for each distinct rate of duty; with which marks and stamps respectively shall be marked or stamped all vellum, parchment, or paper, upon which shall be written or printed all or any of the several instruments, writings, matters, and things hereinbefore enumerated and charged, according to the nature and description of each of the said instruments, writings, matters, and things as are hereinbefore specified and described; which said several marks and stamps shall be notified by a public notification or advertisement, to be issued by the commissioner of the revenue, and inserted in at least one newspaper printed in each state, and for not less than three months before the said last day of December next, to the end that all persons may have due notice thereof; and which said marks and stamps, or any of them, shall or may be altered or renewed from time to time as the said commissioner of the revenue shall think fit, so that like public notification thereof be made, for a term not less than three months before such new stamps or marks shall begin to be used.

**SEC. 5.** *And be it further enacted*, That when any person or persons shall deposit any vellum, parchment, or paper at the office of any collector aforesaid, accompanying the same with a list which shall specify the number and denomination of the stamps or marks which are to be thereto affixed, it shall be the duty of the said collector to transmit the same to the office of the commissioner of the revenue, where such paper, parchment, and vellum, shall be properly marked or stamped, and forthwith sent back to the said collector, who shall thereupon collect the duties, and deliver the vellum, parchment, and paper, pursuant to the order of the person from whom it was received.

**SEC. 6.** *And be it further enacted*, That if any person or persons shall write or print, or cause to be written or printed upon any unstamped vellum, parchment, or paper, (with intent fraudulently to evade the duties imposed by this act,) any of the matters and things for which the said vellum, parchment, or paper is hereby charged to pay any duty, or shall write or print, or cause to be written or printed, any matter or thing upon any vellum, parchment, or paper that shall be marked or stamped for any lower duty than the duty by this act payable; or shall write or print or cause to be written or printed on vellum, parchment, or paper duly stamp-

Penalties for  
violating this  
law.

ed any matters or things in respect whereof a duty is payable as aforesaid, at a distance from the stamps or marks impressed upon the said vellum, parchment, or paper, with intent again to use the said stamp, vellum, parchment, or paper, or with intent fraudulently to evade the duties imposed by this act; or shall write or print or cause to be written or printed any matters or things in respect whereof a duty is payable on any piece of stamped vellum, parchment, or paper whereon there shall have been before written or printed any other matter or thing in respect whereof a duty is payable by this act, before such vellum, parchment, or paper shall have been again duly marked or stamped according to this act, such person so offending shall for every such offence forfeit the sum of one hundred dollars; and in case any clerk, officer, or person who, in respect of any public office or employment, is or shall be authorized or instructed to make, write, or print any instruments or writings by this act charged to pay a duty as aforesaid, shall be guilty of any fraud, or practice to defraud or deprive the United States of any duty by this act payable, by making, writing, or printing any such instrument or writing, or causing the same to be made, written, or printed upon vellum, parchment, or paper, not marked or stamped according to this act, (or upon vellum, parchment, or paper marked or stamped with any mark or stamp which he shall know to be counterfeited,) or by writing or printing any such instrument or other writing upon vellum, parchment, or paper that shall be marked or stamped for a lower duty as aforesaid, every such clerk, officer, or person so guilty, and being thereof lawfully convicted, shall, instead of the penalty aforesaid, forfeit and pay the sum of five hundred dollars; and, if an officer of the United States, shall, in addition thereto, forfeit his office, and be disabled to hold or enjoy the same for the future.

*Sec. 7. And be it further enacted,* That no instrument or writing whatsoever, charged by this act with the payment of a duty as aforesaid, shall be pleaded or given in evidence in any court, or admitted in any court to be available in law or equity, unless the same shall be stamped or marked as aforesaid: *Provided*, That if any such instrument or writing shall have been written or printed upon vellum, parchment, or paper, not marked or stamped according to this act, or upon vellum, parchment, or paper marked or stamped for a lower duty than ought to be paid upon the same, then and in such case, it shall be lawful for the person or persons holding such instrument or writing, to pay to the collector within whose collection district such person or persons shall reside, the duty chargeable by law on such instrument or writing, together with ten dollars in addition thereto, which duty and additional sum of ten dollars such collector is hereby authorized and required to receive, and without fee or reward to endorse a receipt therefor under his hand, upon some part of such instrument or writing, after which endorsement and not otherwise, such instrument or writing shall be to all intents and purposes as valid and available, as if the same had been or were stamped or marked, as by this act required. The sums thus received by each collector in virtue of this section shall be accounted for and paid over in the same manner as other moneys received for stamp duties, and in such form and under such regulations as shall be prescribed by the Treasury Department. And if any persons with intent to defraud the United States of any sum of moneys, directed to be paid by this act, shall counterfeit or forge, or cause or procure to be counterfeited or forged, any receipt or endorsement provided for and directed by this section, or shall utter, pass away, vend or offer in evidence in any court of justice, any such forged or counterfeit receipt or endorsement, knowing the same to be forged or counterfeit, then every person so offending and being thereof convicted in due form of law, shall be adjudged to be guilty of a misdemeanor, and shall be subject to be fined in any sum not exceeding one

All instru-  
ments of writ-  
ing referred to  
in this act, to be  
available as evi-  
dence, must be  
stamped.

Proviso, that  
stamps may be  
put on instru-  
ments which  
have not been  
stamped, and  
ten dollars ad-  
ditional to be  
paid.

Penalties.

thousand dollars, and to be imprisoned for any term not exceeding seven years.

Banks which shall not have made compositions not to issue notes but upon stamped paper.

Oath to be taken by persons employed in marking or stamping.

Collectors to execute and fulfil the orders of the Treasury Department.

Collectors to furnish stamped paper, &c. &c. to persons applying with a deduction of part of duties.

Secretary of the Treasury to furnish the paper required by this act.

Collectors to receive the duties, &c. &c. in their respective districts.

**SEC. 8. And be it further enacted,** That from and after the last day of December next, no bank or companies aforesaid now established, or which shall be hereafter established, which shall not have compounded for the duty hereby required, shall issue any bank bill or promissory note, unless upon paper duly stamped and whereon the respective duties shall have been paid; and if the officer of any such bank, or any person or persons employed therein shall thereafter issue any bill or note not duly stamped as aforesaid, he or they shall forfeit and pay a fine equal to the value of the bill or note so issued.

**SEC. 9. And be it further enacted,** That every person who shall be employed for the marking or stamping of vellum, parchment, or paper, as aforesaid, before his acting in the marking or stamping of the said vellum, parchment, or paper, shall take the following oath or affirmation: "I [insert here the name of the person] do solemnly swear [or affirm as the case may be] that I will, according to the best of my knowledge and skill, faithfully, honestly, and carefully execute the trust reposed in me, and will truly mark or stamp all vellum, parchment, or paper, which I shall be required or directed to mark or stamp, and will render a true and exact account thereof, to the proper officer or officers."

**SEC. 10. And be it further enacted,** That the said collectors shall, from time to time, for the better execution of their several duties and trusts, observe and execute such directions as they respectively shall from time to time receive from the Department of the Treasury; which Department shall take care that the several parts of the United States shall from time to time be sufficiently furnished with vellum, parchment, and paper, stamped or marked as aforesaid, so that the citizens thereof may have it in their election to buy the same of the officers or persons to be employed in and about the execution of this act at the usual or most common rates above the said duty, or to bring their own vellum, parchment, or paper to be marked or stamped as aforesaid.

**SEC. 11. And be it further enacted,** That whenever any person, other than officers employed in collecting the revenue of the United States, shall apply to any collector aforesaid at the office of such collector for the purchase at one time, of any quantity of vellum, parchment, or paper, stamped and marked in the manner aforesaid, the whole amount of the duties on which quantity shall be ten dollars or upwards, such collector shall be, and hereby is authorized and required, to deliver to such person such quantity of vellum, parchment, or paper stamped as aforesaid, the said person paying down the amount of the said duties, after deducting therefrom seven and one half per centum on such amount, which deduction the said collector is hereby authorized and required to allow.

**SEC. 12. And be it further enacted,** That all the paper wanted for the purposes of this act, excepting paper for bank notes, shall be furnished at the expense of the United States by the Secretary of the Treasury, who is hereby authorized to employ annually a sufficient sum for that purpose, which sum, as well as an annual sum of twenty thousand dollars for defraying the expenses of dies and of stamping the paper, shall be paid out of any moneys in the Treasury, not otherwise appropriated.

**SEC. 13. And be it further enacted,** That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector aforesaid within whose district any such fine, penalty, or

forfeiture shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector aforesaid, shall first discover, if other than a collector aforesaid, shall first inform of the cause, matter, or thing, whereby any such fine, penalty, or forfeiture shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

SEC. 14. *And be it further enacted,* That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland and the dependencies thereof, and for one year thereafter, and no longer.

Duration of  
this act to 17th  
February, 1816.

APPROVED, August 2, 1813.

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**CHAP. LIV.—*An Act making additional appropriations for the support of government during the year one thousand eight hundred and thirteen.***

August 2, 1813.  
[Obsolete.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in addition to the sums appropriated by the act making appropriations for the support of government for the year one thousand eight hundred and thirteen, the following sums be, and they are hereby respectively appropriated, that is to say:

For expenses of intercourse with foreign nations, in addition to the sum heretofore appropriated, the sum of thirty-eight thousand five hundred dollars.

Specific ap-  
propriations.

For the relief and protection of American seamen, in addition to the sums heretofore appropriated, the sum of forty thousand dollars.

For fitting up four rooms in the building purchased by the United States, where the general post office is held, for the use of the superintendent general of military supplies, two thousand thirty-nine dollars and twelve and a half cents.

For books, stationery, furniture, wood, and other contingent expenses, the sum of one thousand dollars.

SEC. 2. *And be it further enacted,* That the several sums hereby appropriated shall be paid out of any moneys in the Treasury not otherwise appropriated.

APPROVED, August 2, 1813.

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**CHAP. LV.—*An Act allowing a bounty to the owners, officers, and crews of the private armed vessels of the United States.***

August 2, 1813.  
[Obsolete.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That a bounty of twenty-five dollars be paid to the owners, officers, and crews of the private armed vessels of the United States, commissioned as letter of marque, for each and every prisoner by them captured and brought into port, and delivered to an agent authorized to receive them in any port of the United States; and the Secretary of the Treasury is hereby authorized and required to pay or cause to be paid to such owners, officers, and crews of private armed vessels commissioned as aforesaid, or their agent, the aforesaid bounty for each prisoner, captured and delivered as aforesaid.

Act of March  
19, 1814, ch. 27.  
Bounty to  
officers and  
crews of pri-  
vate armed  
vessels for pris-  
oners taken by  
them, and  
brought into  
port.

SEC. 2. *And be it further enacted,* That the sum of fifty thousand dollars out of any money in the Treasury not otherwise appropriated, be, and the same is hereby appropriated.

Specific ap-  
propriation.

APPROVED, August 2, 1813.

VOL. III.—11

## STATUTE I.

August 2, 1813.

[Obsolete.]

Collectors charged with the collection of internal duties.

Act of July 22, 1813, ch. 16.

Several territories of the United States and District of Columbia, to be divided, for the collection of internal duties.

Proviso.

Proviso.

Usual regulations to be observed in the collection of internal duties in the several territories of the United States.

Collectors to give bonds, &c.

**CHAP. LVI.—*An Act making further provision for the collection of internal duties, and for the appointment and compensation of assessors.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the collectors appointed under the act, entitled "An act for the assessment and collection of direct taxes and internal duties," shall be charged under the direction and superintendence of the Treasury Department, with the collection in their several districts, as defined in the said act, of the duties on sales at auction of merchandise, and of ships and vessels; on sugar refined within the United States; on carriages for the conveyance of persons; on licenses to retail dealers in wines, spirituous liquors, and foreign merchandise; on licenses to distillers of spirituous liquors; and on notes of banks, bankers, and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies, and on bills of exchange of certain descriptions; and the bonds which the said collectors under the aforesaid act are required to give for the true and faithful discharge of their offices shall be deemed to extend to, and include the due collection and payment over of the moneys arising within their respective districts from the several duties above recited; and in case of failure in the said due collection and payment, the said bonds shall be deemed to be forfeited to the United States, and may be sued and judgment recovered thereupon in the manner pointed out by this act.

**SEC. 2. And be it further enacted,** That the President of the United States be, and he is hereby authorized to divide respectively the several territories of the United States and the District of Columbia into convenient districts for the purpose of collecting the internal duties above specified, and to nominate and by and with the advice and consent of the Senate appoint a collector for every such district: *Provided*, That any of the said territories, as well as the said District of Columbia, may, if the President shall think it proper, be erected into one collection district only: *And provided also*, That if the appointment of the said collectors, or any of them shall not be made during the present session of Congress, the President shall be, and is hereby empowered to make such appointment during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

**SEC. 3. And be it further enacted,** That the several duties laid by the acts, entitled "An act laying duties on sales at auction of merchandise, and of ships and vessels;" (a) "An act laying duties on sugar refined within the United States;" "An act laying duties on carriages for the conveyance of persons;" "An act laying duties on licenses to retail dealers in wines, spirituous liquors, and foreign merchandise;" "An act laying duties on licenses to distillers of spirituous liquors;" and "An act laying duties on notes of banks, bankers, and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies, and on bills of exchange of certain descriptions," shall be laid and collected in the several territories of the United States and in the District of Columbia in the same manner and under the same penalties as is provided by the said acts respectively; which said acts shall to all intents and purposes, and in every respect and particular, apply and extend to the several territories of the United States, and to the District of Columbia.

**SEC. 4. And be it further enacted,** That each of the collectors thus appointed within the several territories of the United States, and the District of Columbia, and each collector appointed in any state, which

(a) July 24, 1813, chap. 21.

July 24, 1813, chap. 26.

July 24, 1813, chap. 24.

August 2, 1813, chap. 39.

August 2, 1813, chap. 33.

August 2,  
1813, ch. 57.

shall under the provisions of the act, entitled "An act to lay and collect a direct tax within the United States," pay its quota into the Treasury of the United States, whereby the collection by the several collectors of the quotas of the said direct tax imposed upon the several counties or districts of such state, shall become unnecessary, shall, within three months after being thereto required, give a bond with sureties, to be approved by the Comptroller of the Treasury, for the true and faithful execution of his office, and settlement of his accounts according to law, in a sum not less than three thousand dollars; which bond shall be filed in the office of the Comptroller of the Treasury, to be by him put in suit for the benefit of the United States, upon any breach of the conditions thereof.

**SEC. 5. And be it further enacted,** That if any collector of internal duties within the United States or the territories thereof, shall neglect or refuse for more than three months to make up and render to the proper officer his accounts of all duties, collected or secured, pursuant to such forms as may be prescribed according to law, or to verify such accounts on oath or affirmation, if thereto required, or to pay over the moneys which shall have been collected, his bond shall be deemed forfeited, and judgment thereon shall and may be taken at the return term, on motion to be made in open court by the attorney of the United States, unless sufficient cause to the contrary be shown to and allowed by the court: **Provided always,** That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Penalty for  
not rendering  
and duly set-  
tling accounts.

Proviso.

**SEC. 6. And be it further enacted,** That the amount of all debts due to the United States by any collector of internal duties, whether secured by bond or otherwise, shall, and hereby is declared to be a lien upon the lands and real estate of such collector, and of his sureties, if he shall have given bond, from the time when a suit shall be instituted for recovering the same; and for want of goods and chattels or other personal effects of such collector or his sureties, to satisfy any judgment which shall or may be recovered against them respectively, such lands and real estates may be sold at public auction, after being advertised for at least three weeks in not less than three public places within the collection district, and in one newspaper printed in the county, if any there be, at least six weeks prior to the time of sale; and for all lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals, or their deputies, executed in due form of law, shall give a valid title against all persons claiming under such collector or his sureties respectively.

Amount of  
debts due to the  
United States  
by collectors to  
be a lien upon  
their estate.

**SEC. 7. And be it further enacted,** That there shall be allowed to the collectors of direct tax and internal duties the following commissions on the moneys received and accounted for by them, viz: On the moneys arising from the direct tax in each and every collection district, where the quota of such district shall not exceed ten thousand dollars, eight per cent.; where the quota shall exceed ten thousand dollars, and shall not exceed fifteen thousand dollars, seven per cent.; where the quota shall exceed fifteen thousand dollars, and shall not exceed twenty thousand dollars, six per cent.; where the quota shall exceed twenty thousand dollars, and shall not exceed thirty thousand dollars, five per cent.; where the quota shall exceed thirty thousand dollars, and shall not exceed fifty thousand dollars, four per cent.; where the quota shall exceed fifty thousand dollars, three per cent.; and on moneys arising from internal duties, six per cent.; **Provided,** That the commissions herein allowed for the collection of the direct tax and internal duties, shall in no case exceed four thousand dollars to any collector.

Commissions  
&c. &c. to the  
collectors.

Proviso.

**SEC. 8. And be it further enacted,** That it shall be lawful for the President of the United States to apportion and distribute annually a sum

A certain sum,  
by way of extra

compensation,  
to be distributed  
amongst collec-  
tors.

Proviso.

Fees for mea-  
suring stills, &c.  
&c.

Collectors  
may appoint  
deputies—how.

Accurate ac-  
counts to be  
kept by collec-  
tors of their  
emoluments.

President may  
appoint tempo-  
rarily assessors  
during recess  
of Senate.

July 22,  
1813, chap. 16.

President may  
augment within  
certain limits,  
compensation of  
assessors.

not exceeding in the whole twenty-five thousand dollars among such collectors as for the execution of the public service it shall appear to him necessary so to compensate, in addition to the other emoluments to which they are entitled: *Provided*, That no such allowance or distribution shall exceed two hundred and fifty dollars to any one collector, nor shall be made to any collector whose gross emoluments, other than this allowance, shall amount to one thousand dollars a year; nor shall, when added to the other gross emoluments of such collector, exceed one thousand dollars a year.

**SEC. 9.** *And be it further enacted*, That there shall be allowed to each collector for measuring according to law, each still or boiler employed for the purpose of distillation, being under the capacity of one hundred gallons, sixty cents; and for each still or boiler as aforesaid, of the capacity of one hundred gallons or more, seventy-five cents. And the necessary expenses of procuring books, stationery, printed forms, certificates, and other documents necessary for the collection of the internal revenues and direct tax, shall and may be allowed to the collectors in the settlement of their accounts.

**SEC. 10.** *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument or instruments under his hand, as many deputies within his collection district, to be by him paid and compensated for their services, as he may deem proper, whose acts officially and legally performed shall be as valid and available in every respect as if performed by the collector himself.

**SEC. 11.** *And be it further enacted*, That it shall be the duty of the collectors to keep accurate accounts of their official emoluments and expenditures, and the same, after being verified on oath or affirmation, to transmit annually on the last day of December, or within forty days thereafter, under a penalty of one hundred dollars to the commissioner of the revenue; and abstracts of the same shall be annually laid before Congress by the Secretary of the Treasury.

**SEC. 12.** *And be it further enacted*, That if the appointment of the principal assessors authorized by the act, entitled "An act for the assessment and collection of direct taxes and internal duties," or of any of them, shall not be made during the present session of Congress, the President of the United States shall be, and he is hereby empowered to make such appointment during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

**SEC. 13.** *And be it further enacted*, That the President of the United States shall be, and he is hereby authorized, to augment, in cases where he may find it necessary, the compensations fixed by the act aforesaid, for the principal and assistant assessors, so, however, as that no principal assessor shall in any such case receive more than three hundred dollars, and no assistant assessor more than one hundred and fifty dollars.

APPROVED, August 2, 1813.

#### STATUTE I.

August 2, 1813.

**CHAP. LVII.—*An Act to prohibit the use of licenses or passes granted by the authority of the government of the United Kingdom of Great Britain and Ireland.***

Repealed by  
act of March 3,  
1815, chap. 84,  
sec. 3.

Penalty for  
using or dispos-  
ing of British  
licenses.

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled**, That any citizen or inhabitant of the United States, or the territories thereof, who shall obtain or use either directly or indirectly, a license, pass, or other instrument granted by the government of the United Kingdom of Great Britain and Ireland, or by any officer or agent thereof, for the protection of any ship, vessel, or merchandise on the high seas or elsewhere, or for the admission of any ship, vessel, or merchandise into any port or place whatever; and any

citizen or inhabitant as aforesaid, who shall be either directly or indirectly concerned or assisting in obtaining, using, granting, or selling any such license, pass, or instrument, shall, upon conviction, for every such offence, forfeit a sum equal to twice the value of any such ship, vessel, and merchandise, and shall moreover be adjudged guilty of a misdemeanor, and shall be fined in a sum not exceeding five thousand nor less than one thousand dollars; and any ship, vessel, or merchandise, owned in whole or in part by any citizen or inhabitant of the United States, or of the territories thereof, which shall, five days after the promulgation of this act in the nearest port, be found in the waters or within the jurisdiction of the United States, having or using a license, pass, or other instrument as aforesaid, shall be forfeited, the one half to the use of the United States, and the other half to any person or persons who shall give information thereof, and produce or procure evidence of the fact; the duties, if any, which may be payable on the importation of such merchandise, being previously paid or deducted from the proceeds of such forfeiture: *Provided, however,* That the claim of any such person or persons, as derived from this act, shall not be admitted to bar, defeat, or affect any forfeiture accrued to the United States, or to any other person, which shall have been incurred by reason of an infraction of any other law of the United States.

Proviso.

SEC. 2. *And be it further enacted,* That any ship or vessel of the United States sailing under, or found on the high seas using a license, pass, or instrument, as described in the preceding section of this act, shall be considered and held as sailing under the flag of the government of the United Kingdom of Great Britain and Ireland; and it shall be lawful for the commanders of the public and private armed ships and vessels of the United States and the territories thereof, to stop and examine any ship or vessel of the United States or their territories, on the high seas or elsewhere, which there may be reasonable ground to suspect is sailing under the protection of, or using any such license, pass, or other instrument as aforesaid; and if upon examination it shall appear that such ship or vessel is sailing under the protection of, or using any such license, pass, or other instrument, it shall be the duty of such commanders, and of each of them, to seize every such ship or vessel, and send the same to any port in the United States or the territories thereof; and every such ship or vessel, so found sailing under the protection of, or using any such license, pass, or other instrument as aforesaid, shall, upon due proof thereof, before any court of the United States or the territories thereof, having competent jurisdiction, be condemned, together with the cargo, and be forfeited to the sole use of the officers and crew of such public or private armed ship or vessel; and all forfeitures which shall accrue and be recovered in pursuance of this section, shall be distributed according to the rules prescribed by the existing laws, in cases of prizes made from the enemy: *Provided,* That nothing contained in this act, shall be so construed as to prevent the acceptance or use of a passport or any other paper authorized by the government of the United States, or the acceptance or use of a passport granted by the commander of any ship of war of the enemy to any ship or vessel of the United States, which may have been captured and given up for the purpose of carrying persons captured by the enemy to the United States.

Proviso.

SEC. 3. *And be it further enacted,* That every ship or vessel belonging wholly, or in part, to a citizen or citizens, inhabitant or inhabitants of the United States, which shall depart or clear out from any port or place within the jurisdiction of the United States, after the promulgation of this act at such port or place, shall be subject to the operation of the same; and that every ship or vessel owned as aforesaid, if the same be in any part of Europe, of the Mediterranean, or the western coast of Africa, or between the same and the United States, at the passage of this

Vessels sailing with such licenses to be considered and treated as British.

Vessels within the jurisdiction of the United States sailing after the promulgation of this act, and arriving in the United States from certain

latitudes, to be subject to the operation of this act.

**Proviso.**

act, after the first day of November next; and if at any port or place to the east of the Cape of Good Hope, or between the same and the United States, after the first day of January next; and if in either case such vessel arrive in the United States previous to the said periods respectively, then, after her arrival, shall in like manner be subject to the operation of this act: *Provided*, That if any such ship or vessel be, in either of the foregoing cases, delayed by stress of weather or other unavoidable accident, from returning to the United States within the periods above stated, the same shall not be subject to the operation of this act, until a sufficient time shall have elapsed after a knowledge thereof, for her return to the United States: *And provided also*, That nothing herein contained shall be so construed as to arrest or stay any prosecution or judicial proceeding now pending in any court of the United States or the territories thereof, instituted against any citizen or inhabitant of the United States, for using, or against any ship or vessel belonging wholly or in part to any citizen or citizens, inhabitant or inhabitants of the United States, for sailing under the protection of a license or pass granted by the authority of the government of the United Kingdom of Great Britain and Ireland, or by any person or persons acting under the authority of the same.

APPROVED, August 2, 1813.

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**STATUTE I.**

August 2, 1813.

[Obsolete.]  
Act of February 13, 1813,  
chap. 22.

Construction  
to be put upon  
a former act  
regulating pen-  
sions, &c. &c.

**CHAP. LVIII.—An Act to amend and explain the act regulating pensions to persons on board private armed ships.**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the act regulating pensions to persons on board private armed ships shall be construed to authorize the Secretary of the Navy to place on the pension list under the restrictions and regulations of the said act any officer, seaman, or marine belonging to any private armed ship or vessel of the United States, bearing a commission of letter of marque, who shall have been wounded or otherwise disabled in the line of their duty as officers, seamen, or marines of such private armed ship or vessel.

APPROVED, August 2, 1813.

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**STATUTE I.**

August 2, 1813.

[Obsolete.]  
Further time  
allowed for  
filing certain  
land claims.

Notices to be  
recorded.

Claims to be  
barred on fail-  
ure, if founded  
on any act of  
Congress.

**CHAP. LIX.—An Act giving further time for registering claims to lands in the late district of Arkansaw, in the territory of Missouri, and for other purposes.**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That every person or persons claiming lands in the late district of Arkansaw, in the territory of Missouri, who are actual settlers on the land which they claim, and whose claims have not been heretofore filed with the recorder of land titles for the territory of Missouri, shall be allowed until the first day of January next, to deliver notices in writing and the written evidence of their claims to the recorder of land titles in the territory aforesaid; and the notices and evidences so delivered within the time limited by this act, shall be recorded in the same manner, and on payment of the same fees, as if the same had been delivered before the first day of July, one thousand eight hundred and eight; but the right of such persons as shall neglect so doing, within the time limited by this act, shall, so far as they are derived from or founded on any act of Congress, ever after be barred and become void, and the evidences of their claims never after admitted as evidence in any claim of the United States, against any grant derived from the United States.

**SEC. 2. And be it further enacted**, That the recorder of land titles

for the territory of Missouri, shall have the same powers and perform the same duties in every respect in relation to the claims that may be filed according to the preceding section, as the board of commissioners for ascertaining and adjusting claims to lands in the district of Louisiana would have had or should have performed, if such notice had been filed and such evidence delivered before the first day of July, one thousand eight hundred and eight, except that his decisions shall be subject to the revision of Congress.

Recorder of land titles for the territory of Missouri, to have power to settle and adjust land claims, &c. &c.

**SEC. 3. And be it further enacted,** That it shall be the duty of the said recorder of land titles, to make to the commissioner of the general land office a report of all claims filed with said recorder, with the substance of the evidence in support thereof; and also his opinion, and such remarks respecting the claims as he may think proper to make; which report, together with a list of the claims which in the opinion of the said recorder ought to be confirmed, shall be laid by the commissioner of the general land office before Congress for their determination.

Recorder to make reports to commissioner of the general land office.

**SEC. 4. And be it further enacted,** That the said recorder shall be allowed fifty cents for each claim on which a decision shall be made, whether such decision shall be in favour or against the claims, which allowance shall be in full for his services under this act.

Fees to recorder, which shall be in full for his services.

**SEC. 5. And be it further enacted,** That in every case where notice of the claim shall have been filed under former laws, and in which no testimony shall have been produced, the claimants shall be allowed until the first day of July, one thousand eight hundred and fourteen, to produce to said recorder testimony in support of such claims; and the said recorder shall in relation to such claims have the same powers and perform the said duties as are required of him on claims filed under this act.

Where notice shall have been filed under former laws, claimants to have further time.

APPROVED, August 2, 1813.

# ACTS OF THE THIRTEENTH CONGRESS

OF THE

## UNITED STATES,

*Passed at the second session, which was begun and held at the City of Washington, in the District of Columbia, on Monday, the sixth of December, 1813, and ended the eighteenth day of April, 1814.*

JAMES MADISON, President; ELBRIDGE GERRY, Vice President of the United States and President of the Senate; J. B. VARNUM, President of the Senate, pro tempore, from the 17th of December to the 28th day of January; JOHN GAILLARD, President of the Senate, pro tempore, on the 18th of April; HENRY CLAY, Speaker of the House of Representatives until the 17th of January, 1814; LANGDON CHEVES, Speaker of the House of Representatives from the 25th of January, 1814.

### STATUTE II.

Dec. 17, 1813. CHAP. I.—*An Act laying an embargo on all ships and vessels in the ports and harbours of the United States. (a)*

Repealed by act of April 14, 1814, ch. 56.

An embargo laid, with certain exceptions. President may cause the necessary instructions to be given for carrying it into effect.

Nothing in this act to prevent the departure of foreign vessels with provisions, naval and military stores, and whose officers and crews belong to nations in amity with the United States.

Foreign public armed ships not to be subject to this embargo.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an embargo be, and hereby is laid on all ships and vessels in the ports and places within the limits or jurisdiction of the United States and the territories thereof, cleared or not cleared; and that no clearance be furnished to any ship or vessel, except vessels in ballast, with their necessary sea stores, under the immediate direction of the President of the United States; and that the President be authorized to give such instructions to the officers of the revenue, and of the navy, and of the private armed vessels and revenue cutters of the United States, as shall appear best adapted for carrying the same into full effect: Provided, That nothing herein contained shall be construed to prevent the departure of any foreign ship or vessel, in ballast, with her necessary sea stores, and with the goods, wares, and merchandise, other than provisions, military and naval stores, on board of such foreign ship or vessel when notified of this act, whose officers and crews shall consist wholly of such foreigners as did belong to nations in amity with the United States at the time of the arrival of said ship or vessel in the United States, and which shall not have nor take on board for the voyage any citizen of the United States, except such as may produce a passport therefor, to be furnished under the authority and direction of the President of the United States. And all public armed vessels possessing public commissions from any foreign power are not to be considered as liable to the embargo laid by this act.*

SEC. 2. *And be it further enacted, That if any person or persons*

(a) See notes to act of December 22, 1807, chap. 5, "An act laying an embargo on all ships and vessels in the ports and harbours of the United States."

shall put, place, or load on board any ship, vessel, boat, or water craft, or into any cart, wagon, sled, or other carriage or vehicle, or in any other manner attempt to convey any specie, goods, wares, merchandise, produce, provisions, naval or military stores, or any kind of live stock, with intent to export, transport, or convey the same without the United States or the territories thereof, to any foreign place, kingdom, or country, or with intent to convey the same on board any foreign ship or vessel within or without the limits of the United States, or with the intent in any other manner to evade the provisions of this act, all such specie, goods, wares, merchandise, produce, provisions, naval or military stores, live stock, and also the ship, vessel, boat, water craft, cart, wagon, sled, or other carriage or vehicle, on board, or on or in which the same may be so put, placed, or loaded as aforesaid, and also all horses, mules, and oxen, used or employed in conveying the same, shall be forfeited, and the person or persons so putting, placing, or loading the same as aforesaid, and also the aiders and abettors therein, shall, upon conviction, be adjudged guilty of a high misdemeanor, and fined a sum, by the court before which the conviction is had, equal to four times the value of such specie, goods, wares, merchandise, produce, provisions, naval or military stores, or live stock:

*Provided however,* That this section shall not be construed to extend to any person or persons not being the owner or owners of such specie, goods, wares, merchandise, produce, provisions, naval or military stores, who shall first inform and make complaint to the collector of the district of any such offence committed within the same district; and any informer or informers, not being the owner or owners aforesaid, upon conviction of the offenders, shall be entitled to one-half of the fine aforesaid, when the same shall be received by the United States, and shall be entitled to a certificate for that purpose from the court before whom the conviction shall be had.

SEC. 3. *And be it further enacted,* That the owner or owners, consignee or factor of any ship, vessel, or boat, which may, at the time when notice of this act shall be received at the several custom houses respectively, be laden in whole or in part, shall, on notice given by the collector, either discharge such cargo or give bond with two or more sufficient sureties, in double the value of such vessel and cargo, not to proceed on the intended voyage or trip, until permitted to do so, agreeably to the provisions of this act; and if the cargo shall not be discharged within ten days, or the bond given as aforesaid, the ship, vessel, or boat and cargo shall be wholly forfeited. And the several collectors are authorized in the meanwhile, and until the cargoes shall have been discharged, or the bond given as aforesaid, to take possession of such vessels, and to take such other measures as may be necessary to prevent their departure.

Specie, &c.  
&c. put on  
board any ves-  
sel, &c. &c. to  
be sent without  
the limits of the  
United States  
and the vessels,  
&c. &c. with  
the cargoes,  
wholly forfeit-  
ed.

Additional  
penalties.

Proviso, that  
the section shall  
not extend to  
persons, &c.  
who shall first  
inform the col-  
lector, &c.

After notice  
of this act, ves-  
sels loaded to  
be discharged  
of their cargoes  
or give bonds  
not to depart,  
&c. &c.

Collectors  
may take pos-  
session of the  
vessels in the  
mean time.

President  
may authorize  
collectors to  
permit coasting  
vessels to take  
on board arti-  
cles of domestic  
growth, &c. &c.  
upon bond, &c.  
&c.

Bond to be  
given.

SEC. 4. *And be it further enacted,* That the President of the United States may authorize the collectors of the customs (when in his opinion it can be done without danger of the embargo being violated, and under such limitations as he may deem expedient) to grant permission to vessels or boats, whose employment has uniformly been confined to the navigation of bays, sounds, rivers, or lakes, within the jurisdiction of the United States, or the territories thereof, to take on board at any time such articles of domestic or foreign growth as may be designated in such permission, bond with one or more sufficient sureties being previously given to the United States by the owner, owners, consignee, or factors of such vessel or boat, and by the master thereof, in an amount equal to three hundred dollars for each ton of the said vessel or boat, that such vessel or boat shall not, during the time limited in the condition of the bond, depart from any district of the United States without having previously obtained a clearance, nor until the master or commander shall have delivered to the collector or surveyor of the port of departure, a manifest of the whole cargo on board, that the said vessel or boat shall not during the time

Proof of fact of landing to lie on the owner, factor, consignee and master of the vessel.

Penalties for taking prohibited articles on board vessels.

Who are to be reputed owners of vessels committing breaches of this law.

Proviso.

On granting new register, bond to be given.

Nothing in this act to extend to vessels sold bona fide before notice.

Proviso.

Owners of licensed fishing vessels to give bonds not to proceed to foreign places, and that they will return with their fishing fare to the United States.

above mentioned proceed to any other port or place than that mentioned in her clearance, nor put any article on board of any other vessel or boat, or be employed in any foreign trade; and that on every voyage or trip, the whole of the cargo shall be landed in a port or place of the United States or the territories thereof, within the bay, sound, rivers or lakes to which the navigation of such vessel is confined, and the burthen of proof of the landing the whole of any such cargo in a port or place of the United States or the territories thereof, within the bay, sound, rivers, or lakes to which the navigation of such vessel or boat is confined, or in the port or place mentioned in her clearance, shall in case of any suit or prosecution instituted on such bond for a breach of the conditions thereof, lie upon the owner or owners, consignee or factors of such vessel or boat, or the master thereof, as the case may be: *Provided*, Such prosecution or suit be instituted within two years after such breach shall have been committed.

**SEC. 5. And be it further enacted,** That if any vessel or boat, not having received a permission, and a bond not having been first given in the manner provided for in the next preceding section, shall take on board any article or articles prohibited by this act, such vessel or boat, together with her cargo, shall be wholly forfeited, and the owner or owners, agent, freighter or factors, master or commander of such vessel or boat, shall moreover severally forfeit and pay a sum equal to the value of the vessel or boat, and of the cargo put on board the same.

**SEC. 6. And be it further enacted,** That the person or persons, whose names do or may appear as owner or owners of any ship or vessel either on the certificate of registry, enrolment, or license of any such ship or vessel, or if neither registered or licensed, on the last clearance or custom house documents issued before the passing of this act for such ship or vessel, shall be reputed as the true owner or owners of such ship or vessel, and be liable to the payment of all penalties which may be incurred by the owners of such ship or vessel, by reason of any violation of any of the provisions of this act: *Provided always*, That nothing in this section contained shall be construed to release any other person or persons from the payment of any penalty incurred by virtue of this act.

And in case of any new register or license being granted during the continuance of this act, or in case of the sale of any ship or vessel neither registered or licensed, a bond with one or more sureties to the United States shall, previous to the granting any such new register or license, or to recognising the sale of such vessel not registered or licensed, be required by the collector, in an amount equal to three hundred dollars of each ton of such ship or vessel, that such ship or vessel shall not, during the continuance of this act, contravene or infringe any of the provisions thereof: *Provided*, That nothing herein contained shall be construed to extend to the owner or owners of any ship or vessel who shall have made a bona fide sale of such ship or vessel, in any port or harbour of the United States, before notice of this act at such port or harbour respectively, nor to the owner or owners of any ship or vessel, in any foreign port or place, who shall have made a bona fide sale thereof before notice of this act: *And provided, also*, That such bond shall not release the owners and master of such ship or vessel, or any other person from the obligation of giving every other bond required by this act.

**SEC. 7. And be it further enacted,** That the owner or owners of all vessels licensed for fisheries, or those bound on a whaling voyage, and having no other cargo than necessary sea stores, salt, and the usual fishing tackling and apparel, shall give a general bond in four times the value of the vessel and cargo, that they will not, during the continuance of this act, proceed to any foreign port or place, and will return with their fishing fare to some port or place within the United States.

**SEC. 8. And be it further enacted,** That if any ship or vessel shall

during the continuance of this act, depart from any port of the United States, without a clearance or permit, or if any ship or vessel shall, contrary to the provisions of this act, proceed to a foreign port or place, or trade with or put on board of any other ship or vessel any article or articles prohibited by this act, such ship or vessels, goods, wares, merchandise, produce, provisions, naval or military stores shall be wholly forfeited; and if the same shall not be seized, the owner or owners, agent, freighter or factors of any such ship or vessel shall, for every such offence, forfeit and pay a sum equal to double the value of the ship or vessel and cargo, and shall never thereafter be allowed a credit for duties on any goods, wares, and merchandise imported by him or them into any of the ports of the United States; and the master or commander of such ship or vessel, as well as all other persons who shall knowingly be concerned in any such violations of this act, shall each respectively forfeit and pay a sum not exceeding twenty thousand dollars for every such offence, whether the vessel be seized and condemned or not; and shall be imprisoned for a term not less than six calendar months, nor exceeding one year; and the oath or affirmation of any master or commander knowingly offending against the provisions of this section, shall ever thereafter be inadmissible before any collector of the customs of the United States.

**SEC. 9. And be it further enacted,** That if any foreign ship or vessel shall, during the continuance of this act, take on board any specie, goods, wares, merchandise, produce, provisions, naval or military stores, other than the provisions and sea stores necessary for the voyage, such ship or vessel, and the specie and cargo on board shall be wholly forfeited, and may be seized and condemned in any court of the United States having competent jurisdiction; and every person concerned in such unlawful shipment, shall forfeit and pay a sum not exceeding twenty thousand dollars for every such offence.

**SEC. 10. And be it further enacted,** That the collectors of all the districts of the United States and the territories thereof, shall, and they are hereby authorized to take into their custody, any specie, goods, wares, merchandise, produce, provisions, naval or military stores, or live stock, found on board of any ship or vessel, boat or other water craft, when there is reason to believe that they are intended for exportation, or when in vessels, carts, wagons, sleighs, or any other carriage, or in any manner apparently on their way towards the territories of a foreign nation, or the vicinity thereof, or towards a place whence such articles are intended to be exported, or placed in the possession of the enemies of the United States; and not to permit such articles to be removed until bond, with sufficient sureties, shall have been given for the landing or delivery of the same in some place of the United States, whence, in the opinion of the collector, there shall not be any danger of such articles being exported or placed in the possession of the enemies of the United States.

**SEC. 11. And be it further enacted,** That the powers given to the collectors by this act, to refuse permission to put any cargo on board any vessel, boat, or other water craft, to detain any vessel, or to take into their custody any articles for the purpose of preventing violations of the embargo, shall be exercised in conformity with such instructions as the President may give, and such rules as he may prescribe for that purpose, made in pursuance of the powers aforesaid; which instructions and rules the collectors shall be bound to obey. And if any action or suit be brought against any collector or other person acting under the directions of, and in pursuance of this act, he may plead the general issue, and give this act and the instructions and regulations of the President in evidence for his justification and defence. And any person aggrieved by the acts of any collector, in either of the cases aforesaid, may file his petition before the district court of the district wherein the collector

Penalty in forfeiture of vessel, for departing from any port in the United States without regular clearance, in putting on board any prohibited articles, or in proceeding to a foreign port.

Further penalties.

Forfeiture by the master or commander of vessels violating the law.

Foreign vessels prohibited from taking on board any specie or other merchandise under forfeiture of vessel, &c. &c.

Collectors may take into their custody articles really or apparently destined for the enemy.

Discretionary powers given to the collectors under this act, to be exercised conformably with the President's instructions.

In case of an action against any person acting under the directions of, and in pursuance of this act, the general issue may be

pledged, and the President's instructions, and this act be given in evidence.

resides, stating the facts of his case, and thereupon, after due notice given to the district attorney and the collector, the said court may summarily hear and adjudge thereupon, as law and justice may require; and the judgment of said court, and the reason and facts whereon it is grounded, shall be filed among the records of said court; and if restoration of the property detained or taken in custody, or permission to load as aforesaid shall be decreed, it shall be upon the party's giving such bond with sureties, as is or shall be required to be taken in similar cases by the collector, and not otherwise; but if the said court shall adjudge against such petition, the collector shall be entitled to treble costs, which shall be taxed for him, and execution awarded accordingly by the court.

President empowered to employ such part of the naval or land forces of the United States to carry this act into effect, as he may judge necessary.

**SEC. 12. And be it further enacted,** That it shall be lawful for the President of the United States, or such other person as he shall have empowered for that purpose, to employ such part of the land or naval forces or militia of the United States, or of the territories thereof, as may be judged necessary, in conformity with the provisions of this act, for the purpose of preventing the illegal departure of any ship or vessel, or of detaining, taking possession of, and keeping in custody, any ship or vessel, or of taking into custody and guarding any specie, goods, wares, merchandise, produce, provisions, naval or military stores, or live stock, and also for the purpose of preventing and suppressing any armed or riotous assemblage of persons resisting the custom house officers in the exercise of their duties, or in any manner opposing the execution of this act, or otherwise violating or assisting and abetting violations of the same.

The vessels of the United States may seize on vessels violating act.

**SEC. 13. And be it further enacted,** That it shall be lawful for the public and private armed vessels of the United States to capture and seize on the high seas or elsewhere any ship or vessel which shall have violated any of the provisions of this act, and to send the same into any port of the United States for adjudication.

Penalties and forfeitures how to be prosecuted and distributed.

Act of April 23, 1800, ch. 33.

Act of June 26, 1812, ch. 107.

Act of March 2, 1799, ch. 22.

Act of March 3, 1797, ch. 13.

Act of Feb. 11, 1800, ch. 6.

The time during which this act is to be in operation not to be computed with respect to drawbacks.

**SEC. 14. And be it further enacted,** That all penalties and forfeitures incurred by force of this act, may be prosecuted, sued for, and recovered by action of debt or by indictment or information, as the case may require, and if recovered in consequence of any seizure made by the commander of any public armed vessel of the United States, shall be distributed according to the rules prescribed by the act, entitled "An act for the government of the navy of the United States," and if in consequence of any seizure made by any private armed vessel of the United States, shall be distributed according to the rules prescribed by the act, entitled "An act concerning letters of marque, prizes, and prize goods," and the act in addition thereto; and if otherwise, shall be distributed and accounted for, in the manner prescribed by 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 may be mitigated or remitted in the manner prescribed by the act, entitled "An act to provide for mitigating or remitting forfeitures, penalties, and disabilities, accruing in certain cases therein mentioned," passed the third day of March, one thousand seven hundred ninety-seven, and made perpetual by an act passed the eleventh day of February, one thousand eight hundred; and any officer or other person, entitled to a part or share of any of the fines, penalties, or forfeitures aforesaid, may, if necessary, be a witness on the trial therefor, but in such case he shall not receive any part or share of the said fine, penalty, or forfeiture, but the part or share to which he would otherwise be entitled shall belong to the United States.

**SEC. 15. And be it further enacted,** That the time during which this act shall continue in force, shall not be computed as making part of the term of twelve calendar months, during which goods, wares, or merchandise imported into the United States must be exported in order to be entitled to a drawback of the duties paid on the importation thereof.

**SEC. 16.** *And be it further enacted,* That nothing in this act contained, shall prevent the sailing of any private armed vessel duly commissioned by any foreign power in amity with the United States, nor of any vessel of the United States duly commissioned by virtue of an act, entitled "An act concerning letters of marque, prizes, and prize goods," passed on the twenty-sixth day of June, one thousand eight hundred and twelve: *Provided always nevertheless,* That it shall be lawful for, and the duty of all officers of the customs and revenue officers of the United States, and they are hereby enjoined, to examine, search, and effectually ascertain, the amount and kind of articles all such vessels about sailing may have on board, so as to prevent their taking any cargo or other lading than the stores, provisions, armament, furniture, and equipment, generally proper and necessary for such vessels.

Foreign armed vessels not affected by this act, nor those of the United States.

Act of June 26, 1812, ch. 107.

Proviso.

**SEC. 17.** *And be it further enacted,* That whenever it shall appear, on report made to any collector of the customs, by any officer of the customs, revenue officer, or other person, that any private armed vessel has on board any article or articles whatever, goods, wares, merchandise, or cargo of any description, intended for trade or traffic with the enemies of the United States, either directly or intermediately through any neutral or other person or persons, or for exportation, it shall be the duty of the said collector, and he is hereby authorized, to seize all such articles, goods, wares, merchandise, and cargo of every description, and to have the same landed forthwith, to be proceeded against as forfeited to the United States.

Collectors may seize such articles as are put on board private armed vessels contrary to this act.

**SEC. 18.** *And be it further enacted,* That in all such cases it shall be the duty of the district attorney of the United States, for the district within which the said proceedings shall take place, to proceed in due form of law for the condemnation and forfeiture of the said articles to the use of the United States.

Made the duty of the local district attorney to institute legal proceedings accordingly.

**SEC. 19.** *And be it further enacted,* That in all cases of condemnation as aforesaid, the captain or other commanding officer, and each and every of the owners of such private armed vessels, shall be fined in a sum not exceeding one thousand dollars each.

Additional fines upon the captains or commanders of such private armed vessels.

Continuation of this act.

**SEC. 20.** *And be it further enacted,* That this act shall be in force from and after the passing thereof, until the first day of January, in the year of our Lord one thousand eight hundred and fifteen, unless a cessation of hostilities between the United States and Great Britain and Ireland and their dependencies, shall take place before that day; in which event, or in any other event that shall, in the opinion of the President, render the termination of the embargo hereby imposed compatible with the public interest, the President of the United States is hereby authorized to declare by proclamation, that this act is to cease and have no effect.

APPROVED, December 17, 1813.

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**CHAP. II.—*An act making certain partial appropriations for the year one thousand eight hundred and fourteen.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That a sum of one million five hundred thousand dollars be, and the same is hereby appropriated towards defraying the expenses of the military establishment of the United States during the year one thousand eight hundred and fourteen.

**SEC. 2.** *And be it further enacted,* That the following sums be appropriated for the purposes herein recited, that is to say: Towards defraying the compensation granted by law to the members of the Senate and House of Representatives, their officers and attendants, during the year one thousand eight hundred and fourteen, the sum of fifty thousand dollars.

**STATUTE II.**

January 11, 1814.

[Obsolete.] Appropriation of one million five hundred thousand dollars.

Compensation to the Senate and House of Representatives.

Contingent expenses of the Senate and the House of Representatives.

Navy.

Towards defraying the contingent expenses of the House of Representatives, during the year one thousand eight hundred and fourteen, ten thousand dollars:

Towards defraying the contingent expenses of the Senate, during the year one thousand eight hundred and fourteen, three thousand dollars:

Towards defraying the expenses of the navy of the United States, for the year one thousand eight hundred and fourteen, the sum of one million of dollars.

SEC. 3. *And be it further enacted*, That the several appropriations herein before made, shall be paid and discharged out of any moneys in the treasury not otherwise appropriated.

APPROVED, January 11, 1814.

#### STATUTE II.

Jan. 17, 1814.

[Obsolete.]

Where the legislature of a state shall not meet before January 1, 1814, such state to be allowed until February to make payment of the quota of the state of the direct tax.

**CHAP. IV.—*An Act to amend the seventh section of the act, entitled “An act to lay and collect a direct tax within the United States.”***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in every case where the legislature of a state shall not convene prior to the first day of January, one thousand eight hundred and fourteen, no notice of the assumption of the quota of such state of the direct tax shall be deemed necessary; and such state shall be allowed until the twentieth of February next for making payment, and shall receive thereon the same deduction as if such payment had been made on the tenth day of February.

APPROVED, January 17, 1814.

#### STATUTE II.

January 25, 1814.

[Obsolete.]

Permission given to the inhabitants of Nantucket island to hold an intercourse with the main on certain conditions.

**CHAP. V.—*An act authorizing the President of the United States to grant certain permissions to the inhabitants of the island of Nantucket.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That during the continuance of the act laying an embargo on all ships and vessels in the ports and harbours of the United States, it shall be lawful for the President of the United States, and he is hereby authorized and empowered, when in his opinion the public interest shall not forbid it, to grant permission, on application made therefor, to any inhabitant or inhabitants of the island of Nantucket, to employ any ship, vessel, or boat, for the purpose of conveying from the main land to said island, fuel, provisions and other necessaries for the subsistence of the inhabitants thereof, and of carrying from Nantucket to the main land, in the ship, vessel, or boat, oil, spermaceti candles and fish, under such regulations and restrictions, and with such security as are required by the fourth section of the act “laying an embargo on all ships and vessels in the ports and harbours of the United States.”

APPROVED, January 25, 1814.

#### STATUTE II.

January 27, 1814.

[Obsolete.]

Act of December 17, 1813, ch. 1.

**CHAP. VII.—*An act making further provision for filling the ranks of the regular army, encouraging enlistments, and authorizing the re-enlistments, for longer periods, of men whose terms of service are about to expire.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in order to complete the present military establishment to the full number authorized by law with the greatest possible despatch, there shall be paid to each effective able-bodied man who shall after the first day of February next be

enlisted into the army of the United States, to serve for the term of five years, or during the war, at his election, in lieu of the bounty in money and of the three months' pay at the expiration of the service now allowed by law, the sum of one hundred and twenty-four dollars; fifty dollars of which to be paid at the time the recruit is enlisted, fifty dollars when he shall be mustered and have joined some military corps for service, and twenty-four dollars when he shall be discharged from service; and the wife and children, and, if he leave no wife or children, the parents of such non-commissioned officer and soldier enlisted as herein before stated, who may be killed in action, or die in the service of the United States, shall be allowed and paid the said sum of twenty-four dollars; and after the said first day of February next, so much of the fourth section of the act, entitled "An act for the more perfect organization of the army of the United States," passed the twentieth day of January, one thousand eight hundred and thirteen, as allows to each able-bodied man enlisted into the service of the United States, in the manner therein stated, an advance of twenty-four dollars on account of his pay, shall be, and the same is hereby repealed.

Sum to be  
paid to recruits,  
be \$124.

When paid.

Representa-  
tives of persons  
killed or dying  
in the service  
of the United  
States, how  
provided for.

Act of Janua-  
ry 20, 1813, ch.  
12.

Non-commis-  
ioned officers,  
soldiers and  
citizens to be  
entitled to eight  
dollars for every  
recruit procur-  
ed, &c.

Soldiers en-  
listed into the  
regular army of  
the United  
States, may re-  
enlist for five  
years, or during  
the war.

Act of April  
8, 1812, ch. 53.

Act of Jan.  
29, 1813, ch. 15.

Such recruits  
entitled to the  
bounty allowed  
by this act.

SEC. 2. *And be it further enacted,* That the sum of eight dollars shall be paid to any non-commissioned officer, soldier, or citizen, who shall, after the first day of February next, furnish and procure to be enlisted, according to law, an able-bodied man, to serve for the term of five years, or during the war.

SEC. 3. *And be it further enacted,* That every non-commissioned officer, musician, and private, who has been recruited in the regular army of the United States, under the authority of the act of the eighth of April, one thousand eight hundred and twelve, entitled "An act in addition to the act, entitled 'An act to raise an additional military force,'" passed January eleventh, one thousand eight hundred and twelve, may be re-enlisted for the term of five years, or during the war; and that every non-commissioned officer, musician, and private, recruited under authority of the act of the twenty-ninth of January, one thousand eight hundred and thirteen, entitled "An act, in addition to the act, entitled 'An act to raise an additional military force, and for other purposes,'" may be re-enlisted for five years, or during the war.

SEC. 4. *And be it further enacted,* That the non-commissioned officers, musicians, and privates, re-enlisted under the authority of the preceding section, shall be entitled to the bounty allowed by this act to recruits for five years or for the war.

APPROVED, January 27, 1814.

## STATUTE II.

**CHAP. VIII.—*An Act for the appointment of an additional judge for the Missouri territory, and for other purposes.***

Jan. 27, 1814.  
[Obsolete.]

Additional  
judge for the  
Missouri terri-  
tory to be ap-  
pointed to re-  
side at or near  
Arkansaw.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That there shall be appointed an additional judge for the Missouri territory, who shall hold his office for the term of four years, unless sooner removed, shall reside at or near the village of Arkansaw, and who shall possess and exercise within the limits of the late district of Arkansaw, as fixed and established while the same was a part of the territory of Louisiana, or as the limits shall be established by the general assembly of the Missouri territory, the jurisdiction now possessed and exercised in said district, by the court of common pleas, as well as that possessed and exercised by the superior court within the said district, and to the exclusion of the original jurisdiction of the said court of common pleas and superior court within the same: *Provided always,* That the said superior court, or any judge thereof, in pursuance of the laws now in force in said territory, or of

Writs of error  
to the court es-

tablished by  
this act.

By what rules  
judgments of  
the court estab-  
lished by this  
act, may be re-  
versed by the  
superior court.

No writ of  
error to operate  
as a supersedeas,  
but upon  
certain condi-  
tions.

Judge to be  
appointed un-  
der this act, to  
appoint a clerk,  
&c. &c.

Semi-annual  
terms of the  
court to be held  
at Arkansaw.

Proviso.

Salary, &c.  
&c. of the judge.  
Act of June  
4, 1812, ch. 95,  
sect. 12.

any laws hereafter to be made for the purpose, shall have full power and authority to issue writs of error to the court established by this act; and said superior court shall have cognizance thereof, and also of all appeals for error in law in all causes in which appeals are by law allowed from the courts of common pleas to said superior court.

**SEC. 2. And be it further enacted,** That the said superior court is hereby authorized, upon the reversal of a judgment of the courts established by this act, to render such judgment as the said court ought to have rendered, except where the reversal is in favour of the plaintiff in the original suit, and the debt or damages to be assessed are uncertain, in which case the cause shall be remanded for a final determination.

**SEC. 3. And be it further enacted,** That no writ of error shall operate as a *supersedeas*, unless the plaintiff in error shall give security, to be approved of by a judge of the superior court, to prosecute his writ to effect and pay the condemnation money and all costs, or otherwise abide the judgment which may be rendered on such writ of error.

**SEC. 4. And be it further enacted,** That the judge to be appointed by virtue of this act shall appoint a clerk of said court, who shall be commissioned by the governor, and hold his office during the temporary government of said territory, unless sooner removed by said judge.

**SEC. 5. And be it further enacted,** That the said court established by this act shall hold two terms in each and every year in the said village of Arkansaw, to commence on the first Mondays in April and September annually, and shall continue in session until all the business before it shall be disposed of: *Provided always*, That the general assembly of the said territory shall have power to alter the times and place of holding the said court.

**SEC. 6. And be it further enacted,** That the judge to be appointed by virtue of this act, shall receive the same salary, and payable in the same manner which is established by law for judges of the said superior court in the said territory of Missouri.

APPROVED, January 27, 1814.

## STATUTE II.

Jan. 28, 1814.

[Obsolete.]

Fourteen regi-  
ments of in-  
fantry enlisted  
for one year  
may be enlisted  
for the term of  
five years or the  
war.

Bounty, pay,  
and emolu-  
ments, in mo-  
ney and land.

**CHAP. IX.—An Act authorizing the President of the United States to cause cer-  
tain regiments therein mentioned to be enlisted for five years, or during the war.**

**Be it enacted by the Senate and House of Representatives of the  
United States of America in Congress assembled,** That the President of the United States be, and he hereby is authorized and empowered to cause to be enlisted for the term of five years, or during the war, the fourteen regiments of infantry which are now by law authorized to be enlisted for the term of one year, or such number of them, or of the troops composing the same, as in his opinion will best promote the public service.

**SEC. 2. And be it further enacted,** That each man enlisted under the authority of this act, shall be allowed the same bounty in money and land as is now by law allowed to men enlisted for five years or during the war, and that the officers, non-commissioned officers, musicians, and privates, shall receive the same pay, clothing, subsistence, and forage, be entitled to the same benefits, be subject to the same rules and regulations, and be placed in every respect on the same footing as the other regular troops of the United States.

APPROVED, January 28, 1814.

## STATUTE II.

Feb. 10, 1814.

[Obsolete.]

**CHAP. XI.—An Act to raise three regiments of riflemen.**

**Be it enacted by the Senate and House of Representatives of the  
United States of America in Congress assembled,** That there be imme-

dately raised such number of regiments of riflemen, not exceeding three, as in the opinion of the President will best promote the military service, to serve for five years, or during the war, unless sooner discharged.

**SEC. 2. And be it further enacted,** That each regiment shall consist of one colonel, one lieutenant colonel, two majors, one adjutant, one paymaster, one quartermaster, one surgeon, one surgeon's mate, one serjeant-major, one quartermaster's serjeant, two principal musicians, and ten companies.

**SEC. 3. And be it further enacted,** That each company shall consist of one captain, one first lieutenant, one second lieutenant, one third lieutenant, and one ensign, five serjeants, four corporals, two musicians, and ninety privates.

**SEC. 4. And be it further enacted,** That each man recruited under the authority of this act be allowed the same bounty in land and money as is allowed by law to men enlisted for five years, or during the war, and that the officers, non-commissioned officers, musicians, and privates, shall receive the same pay, clothing, subsistence, and forage, be entitled to the same provisions for wounds or disabilities, the same benefits and allowances, and be placed in every respect on the same footing as the other regular troops of the United States.

**SEC. 5. And be it further enacted,** That each company of the regiment of riflemen authorized to be raised by the act of April twelfth, one thousand eight hundred and eight, shall consist of ninety privates.

APPROVED, February 10, 1814.

Certain number  
of regiments  
of riflemen au-  
thorized.

Component  
parts of each  
regiment.

Of each com-  
pany.

Bounty, pay,  
emoluments,  
&c., &c. of the  
officers and  
men.

Number of  
privates in each  
company.

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**CHAP. XIV.—*An Act giving further time to purchasers of public lands to complete their payments.***

**STATUTE II.**

**Feb. 19, 1814.**

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Further time  
given to pur-  
chasers of land.

**Act of March  
3, 1813, ch. 25.**

Conditions.

Proviso, in  
cases where  
the time for  
completing the  
payments shall  
have expired, or  
shall expire  
upon June 1,  
1814.

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That every person, who, prior to the first day of April, one thousand eight hundred and ten, had purchased any tract or tracts of land of the United States not exceeding in the whole six hundred and forty acres, unless the tract purchased be a fractional section or sections, or fractional sections classed with an entire section, at any of the land offices, and whose lands have not already been actually sold or reverted to the United States for non-payment of part of the purchase money, shall be allowed the further time of three years, from and after the expiration of the present period already given by law, for completing the payment of the said purchase money; which further term of three years shall be allowed only on the following conditions: First, that all arrears of interest on the purchase money shall have been paid on or before the time shall have expired for completing the payment of the purchase money: **Provided**, That in all cases in which the time for completing the payment of the purchase money may have expired or shall expire before the first day of June next, the interest may be paid on or before that day. Second, that the residue of the sum due on account of the principal of such purchase shall be paid with interest thereon in three equal annual payments, as follows, viz: one third of the said residue with the interest which may be due thereon within one year; another third of the said residue with the interest which may be due thereon, within two years; and the remaining third of the said residue with the interest due thereon within three years, after the expiration of the time for completing the payment on account of such purchase according to former laws. And in case of failure in paying either the arrears of interest or any of the three instalments of principal with the accruing interest, at the time and times above mentioned, the tract of land shall be forthwith advertised and offered for sale in the manner and on the terms directed by law, in case of lands not paid for within the limited term, and

The benefit of this act not to extend to purchasers of land northwest of the Ohio, prior to April 1, 1809.

shall revert in like manner, if the sum due with interest be not at such sale bidden and paid: *Provided*, That the benefit of this act shall not extend to any person or persons on account of any purchase of any tract or tracts of land made at any of the land offices, northwest of the river Ohio, prior to the first day of April, one thousand eight hundred and nine.

APPROVED, February 19, 1814.

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#### STATUTE II.

Feb. 24, 1814.  
[Expired.]

Act of Feb. 25, 1813, ch. 31, continued in force for one year.

**CHAP. XV.—An act to continue in force an act to raise ten additional companies of rangers.**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the act, entitled “An act to raise ten additional companies of rangers,” passed the twenty-fifth day of February, one thousand eight hundred and thirteen, be and the same is hereby continued in force for one year from and after the date of the passage of this act.

APPROVED, February 24, 1814.

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#### STATUTE II.

Feb. 24, 1814.  
[Obsolete.]

Services of certain volunteers may be accepted by the President.

Act of Feb. 6, 1812, ch. 21.

Act of July 6, 1812, ch. 138.

Volunteers to engage to serve five years.

Their bounty, pay, and emoluments.

**CHAP. XVI.—An act to authorize the President to receive into service certain volunteer corps.**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President of the United States be, and he is hereby authorized to receive into the service of the United States such proportion of the volunteers authorized by the act of sixth February, one thousand eight hundred and twelve, and the act supplementary thereto, of the sixth July, one thousand eight hundred and twelve, and accepted under the authority of said acts, as in his judgment the public service may require: *Provided*, That the volunteers so received shall engage to serve for five years or during the war, unless sooner discharged.

**SEC. 2. And be it further enacted,** That the volunteers which shall be taken into service under the authority of the preceding section, shall be entitled to the same bounty, pay, rations, clothing, forage, and emoluments of every kind, and to the same benefits and allowances as the regular troops of the United States.

**SEC. 3. And be it further enacted,** That the officers of corps of volunteers which shall be taken into service, shall rank according to grade and the dates of their commissions or appointments with other officers of the army.

APPROVED, February 24, 1814.

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#### STATUTE II.

March 4, 1814.  
[Obsolete.]

President authorized to grant permission to vessels loaded in whole or in part, in certain cases, to return to the districts to which they belong.

Act of Dec. 17, 1813, ch. 1.

**CHAP. XVII.—An act to provide for the return to their own districts of vessels detained by the embargo in districts other than those where they are respectively owned or belong.**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That it shall be lawful for the President of the United States to authorize the collectors of the customs to grant permission to ships or vessels of the United States, which, at the time when the masters thereof received notice of the act passed on the seventeenth day of December last, “laying an embargo on all ships and vessels in the ports and harbours of the United States,” were in in a district other than that where the said ships or vessels were owned or belonged, to return to the district where the owner or owners of such ships or vessels reside, in ballast, or with the cargoes other than provi-

sions, naval and military stores, which were on board the same when the masters received notice of the act as aforesaid: *Provided*, That no such permission shall be granted until the owner or master of such ship or vessel, together with one or more sufficient sureties, shall have given bond in four times the value of such vessel, and of the cargo if any there be on board, conditioned that the said ship or vessel shall not proceed to any other port or place than that mentioned in her clearance, nor put any article on board of any other vessel or boat during the voyage. And if such ship or vessel shall proceed to any foreign port or place, or put any article on board of any other vessel or boat during the voyage, or be guilty of any other act contrary to the provisions of the act before mentioned, "laying an embargo on all ships and vessels in the ports and harbours of the United States," or contrary to the provisions of this act, the said ship or vessel, her tackle and apparel shall be forfeited, and the master shall moreover forfeit and pay a sum not exceeding twenty thousand dollars, and shall be imprisoned for a term not less than six months nor exceeding one year.

Act of Dec.  
17, 1813, ch. 1.

Equipment of  
such vessels, as  
to seamen.

**Sec. 2.** *And be it further enacted*, That the master of every vessel receiving a permission under this act shall, before the departure of the same from port, make out under oath, and deliver to the collector of the district, a list of the seamen on board the same, the whole of which shall be landed at the port or place to which the vessel is permitted to proceed, under penalty of five hundred dollars, to be recovered of the master of such vessel before any court of the United States having competent jurisdiction, for every seaman which shall not be thus landed, except death or other unavoidable casualty shall prevent the same. And no vessel receiving such permission shall take on board a number of seamen more than sufficient to navigate the same, of the sufficiency of which number the collector shall be the judge, and shall be authorized to refuse a clearance and permission to depart, if the number of seamen on board shall exceed that which may in his opinion be necessary. No passengers shall be transported in such vessel, other than the owner, supercargo, or agent for the same, or for the cargo, if any there be on board.

Limitation of  
time in which  
permission may  
be obtained.

**Sec. 3.** *And be it further enacted*, That no ship or vessel shall be entitled to the benefit of this act unless the permission hereby authorized to be granted shall be applied for within three months after the passage thereof.

President may  
permit vessels  
employed in the  
transportation of  
the public  
property, to  
clear out for any  
district in the  
United States,  
and to return to  
those to which  
they belong.

**Sec. 4.** *And be it further enacted*, That the President of the United States may instruct the collectors of the customs, under such restrictions and limitations as he may deem proper, to clear out for any district within the United States or the territories thereof, any vessels wholly employed in the transportation of military or naval stores, provisions, or other articles on public account; and if any such vessel, after the delivery of such public property at any port or place within the United States or the territories thereof, shall cease to be employed in the transportation of public property as aforesaid, such vessel may be permitted to return to the port or place of lading, or proceed in ballast only to the district to which such vessel may belong, any thing in the "Act laying an embargo on all ships and vessels in the ports and harbours of the United States," passed during the present session of congress, to the contrary notwithstanding.

Act of Dec.  
17, 1813, ch. 1.

APPROVED, March 4, 1814.

## STATUTE II.

March 4, 1814.

[Obsolete.]

A sum not exceeding 5,000,000 dollars in treasury notes, to be prepared, &c. &c.

Additional 5,000,000 dollars in treasury notes may be issued, but to be considered as part of the sum authorized to be borrowed.

Where, when, and terms on which to be reimbursed.

By whom to be signed.

Compensation to the persons appointed to sign them.

Notes to be countersigned.

**CHAP. XVIII.—An act to authorize the issuing of treasury notes for the service of the year one thousand eight hundred and fourteen. (a)**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President of the United States be, and he is hereby authorized to cause treasury notes, for a sum not exceeding five millions of dollars, to be prepared, signed, and issued, in the manner hereinafter provided.

**SEC. 2. And be it further enacted,** That the President of the United States be, and he is hereby authorized to cause treasury notes for a further and additional sum not exceeding in the whole five millions of dollars, or such part thereof as he shall deem expedient, to be prepared, signed, and issued, in the manner hereinafter provided: but the amount of money borrowed or obtained for the notes which may be issued by virtue of this section, shall be deemed and held to be in part of the sum which may be authorized to be borrowed by virtue of any act authorizing a loan which may be passed during the present session of Congress.

**SEC. 3. And be it further enacted,** That the said treasury notes shall be reimbursed by the United States at such places respectively, as may be expressed on the face of such notes, one year respectively after the day on which the same shall have been issued; from which day of issue they shall bear interest at the rate of five and two-fifths per centum a year, payable to the owner or owners of such notes, at the treasury, or by the proper commissioner of loans, or by the officer designated for that purpose, at the places and times respectively designated on the face of said notes for the payment of principal.

**SEC. 4. And be it further enacted,** That the said treasury notes shall be respectively signed in behalf of the United States by persons to be appointed for that purpose by the President of the United States, two of which persons shall sign each note, and shall each receive as a compensation for that service, at the rate of one dollar and twenty-five cents for every hundred notes thus signed by them respectively: and the said notes shall likewise be countersigned by the commissioner of loans for that state where the notes may respectively be made payable, or by the register of the treasury, if made payable in the District of Columbia, or by a person to be appointed for that purpose by the President of the United States, if made payable in a state for which there is no commissioner of loans; which person or persons thus appointed shall also receive as a compensation for that service at the rate of one dollar and twenty-five cents for every hundred notes thus signed by him or them respectively.

(a) *Treasury Notes.* An act to authorize the issuing of Treasury Notes, June 30, 1812, ch. 111.

An act authorizing the issuing of Treasury Notes for the service of the year one thousand eight hundred and thirteen, Feb. 25, 1813, chap. 27.

An act to authorize the issuing of Treasury Notes for the service of the year one thousand eight hundred and fourteen, March 4, 1814, chap. 18.

An act supplemental to the acts authorizing a loan of the several sums of twenty-five millions of dollars, and three millions of dollars, December 26, 1814, chap. 17.

An act to authorize the issuing of Treasury Notes for the service of the year one thousand eight hundred and fifteen, February 24, 1815, chap. 56.

An act to authorize the payment in certain cases on account of Treasury Notes which have been lost or destroyed, February 4, 1819, ch. 13.

An act relating to Treasury Notes, May 3, 1822, chap. 47.

An act to authorize the issuing of Treasury Notes, October 12, 1837, chap. 2.

An act to authorize the issuing of Treasury Notes to meet the current expenses of the government, May 21, 1838, chap. 82.

An act to revise and extend "An act to authorize the issuing of Treasury Notes to meet the current expenses of the government, approved the twenty-first of May, 1838," March 2, 1839, chap. 36.

An act to authorize an issue of Treasury Notes, January 31, 1842, chap. 2.

An act for the extension of the loan of eighteen hundred and forty-one, and for an addition of five millions thereto, and for allowing interest on Treasury Notes due, April 15, 1842, chap. 14.

An act to limit the sale of public stocks at par, and to authorize the issuing of Treasury Notes, in lieu thereof to a certain amount, August 31, 1842, chap. 287.

An act to authorize the re-issue of Treasury Notes, and for other purposes, March 3, 1843, ch. 81.

**SEC. 5. And be it further enacted,** That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States, to cause to be issued such portion of the said treasury notes as the President may think expedient, in payment of supplies or debts due by the United States, to such public creditors or other persons as may choose to receive such notes in payment as aforesaid, at par; and the Secretary of the Treasury is further authorized, with the approbation of the President of the United States, to borrow, from time to time, not under par, such sums as the President may think expedient, on the credit of such notes; or to sell, not under par, such portion of the said notes as the President may think expedient: and it shall be a good execution of this provision, to pay such notes to such bank or banks as will receive the same at par, and give credit to the Treasurer of the United States for the amount thereof, on the day on which the said notes shall thus be issued and paid to such bank or banks respectively.

Secretary of  
the Treasury  
may cause such  
treasury notes  
to be issued for  
supplies, &c.  
&c.

**SEC. 6. And be it further enacted,** That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States, to employ an agent or agents for the purpose of selling any portion of the notes which may be issued by virtue of this act. A commission not exceeding one quarter of one per cent. on the amount thus sold may, by the Secretary of the Treasury, be allowed to such agent or agents, and a sum not exceeding twelve thousand five hundred dollars, to be paid out of any moneys in the treasury not otherwise appropriated, is hereby appropriated for paying such commission or commissions as may be thus allowed.

Agents to be  
appointed to  
dispose of trea-  
sury notes.

Their com-  
pensation.

**SEC. 7. And be it further enacted,** That the said treasury notes shall be transferable by delivery and assignment, endorsed thereon by the person to whose order the same shall, on the face thereof, have been made payable.

How to be  
transferred and  
assigned.

**SEC. 8. And be it further enacted,** That the said treasury notes, wherever made payable, shall be every where received in payment of all duties and taxes laid by the authority of the United States, and of all public lands sold by the said authority. On every such payment credit shall be given for the amount of both the principal and the interest which, on the day of such payment, may appear due on the note or notes thus given in payment; and the said interest shall on such payments be computed at the rate of one cent and one half of a cent per day, on every hundred dollars of principal, and each month shall be computed as containing thirty days.

Treasury  
notes to be ta-  
ken in payment  
for all public  
dues.

**SEC. 9. And be it further enacted,** That any person making payment to the United States in the said treasury notes, into the hands of any collector, receiver of public moneys, or other public officer or agent, shall, on books kept according to such forms as shall be prescribed by the Secretary of the Treasury, give duplicate certificates of the number and respective amount of principal and interest of each and every treasury note thus paid by such person; and every collector, receiver of public moneys, or other public officer or agent, who shall thus receive any of the said treasury notes in payment, shall, on payment of the same into the treasury or into one of the banks where the public moneys are or may be deposited, receive credit both for the principal and for the interest computed as aforesaid, which, on the day of such last mentioned payment, shall appear due on the note or notes thus paid in; and he shall be charged for the interest accrued on such note or notes from the day on which the same shall have been received by him, in payment as aforesaid to the day on which the same shall be paid by him as aforesaid: *Provided always*, That no such charge or deduction shall be made with respect to any bank into which payments as aforesaid may be made to the United States, either by individuals, or by collectors, receivers, or other public officers or agents, and which shall receive the same as specie, and give

Agents to  
have credit for  
all sums paid  
into the treas-  
ury, &c. &c. in  
treasury notes,  
&c. &c.

No charge or  
deduction shall  
be made to any  
bank or individ-  
uals who shall  
receive the

notes as specie and give credit to the treasurer of the United States.

Commissioners of sinking fund to cause treasury notes to be reimbursed and interest paid, &c. &c.

Appropriations for reimbursement of principal and payment of interest of notes.

Further appropriation for this object.

Money to be paid over to commissioners of the sinking fund.

Appropriation to defray expenses of issuing treasury notes.

Penalties for forging or passing forged treasury notes.

credit to the Treasurer of the United States for the amount thereof, including the interest accrued and due on such notes on the day on which the same shall have been thus paid into such bank on account of the United States.

*SEC. 10. And be it further enacted,* That the Commissioners of the Sinking Fund be, and they are hereby authorized and directed to cause to be reimbursed and paid, the principal and interest of the treasury notes which may be issued by virtue of this act, at the several times when the same, according to the provisions of this act, should be thus reimbursed and paid; and the said commissioners are further authorized to make purchases of the said notes, in the same manner as of other evidences of the public debt, and at a price not exceeding par, for the amount of the principal and interest due at the time of purchase of such notes. So much of the funds constituting the annual appropriation of eight millions of dollars for the payment of the principal and interest of the public debt of the United States as may be wanted for that purpose, after satisfying the sums necessary for the payment of the interest and such part of the principal of the said debt as the United States are now pledged annually to pay and reimburse, including therein the interest and principal which may become payable upon any loan or loans which may be contracted by virtue of any law passed during the present session of Congress, is hereby pledged and appropriated for the payment of the interest, and for the reimbursement or purchase of the principal of the said notes; and so much of any moneys in the treasury, not otherwise appropriated, as may be necessary for that purpose, is hereby appropriated for making up any deficiency in the funds thus pledged and appropriated for paying the principal and interest as aforesaid; and the Secretary of the Treasury is hereby authorized and directed, for that purpose, to cause to be paid to the Commissioners of the Sinking Fund such sum or sums of money, and at such time or times, as will enable the said commissioners faithfully and punctually to pay the principal and interest of the said notes.

*SEC. 11. And be it further enacted,* That a sum of twenty thousand dollars, to be paid out of any money in the treasury not otherwise appropriated, be, and the same is hereby appropriated for defraying the expense of preparing, printing, engraving, signing, and otherwise incident to the issuing of the treasury notes authorized by this act.

*SEC. 12. And be it further enacted,* That if any person shall falsely make, forge, or counterfeit, or cause or procure to be falsely made, forged or counterfeited, or willingly aid or assist in falsely making, forging, or counterfeiting any note, in imitation of, or purporting to be, a treasury note as aforesaid; or shall falsely alter, or cause or procure to be falsely altered, or willingly aid or assist in falsely altering any treasury note, issued as aforesaid; or shall pass, utter, or publish, or attempt to pass, utter, or publish as true, any false, forged, or counterfeited note, purporting to be a treasury note as aforesaid, knowing the same to be falsely made, forged, or counterfeited; or shall pass, utter, or publish, or attempt to pass, utter, or publish as true, any falsely altered treasury note, issued as aforesaid, knowing the same to be falsely altered, every such person shall be deemed and adjudged guilty of felony, and being thereof convicted by due course of law, shall be sentenced to be imprisoned and kept to hard labour for a period not less than three years, nor more than ten years, and be fined in a sum not exceeding five thousand dollars.(a)

APPROVED, March 4, 1814.

(a) *Decisions of the Courts of the United States upon Treasury Notes.*—Treasury notes are on their face payable in one year with interest up to the day when due; but if not then paid by the government, the interest does not stop, but continues until paid; and may be required by the holder in the same manner as interest might be claimed on a private contract of a like nature. *Thorndike v. The United States*, 2 Mason's C. C. R. 1.

The defendant was indicted for receiving Treasury notes of the United States, stolen from the United States mail. A Treasury note was offered in evidence. The court, on a division of opinion

## STATUTE II.

March 4, 1814.

Indiana territory to be laid off into electoral districts.

**CHAP. XIX.—*An Act to establish the mode of laying off the territory of Indiana into districts, for the election of its members of the legislative council.***

***Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*** That the House of Representatives of the Indiana territory be, and it is hereby empowered, from time to time, to lay off the said territory into five districts for the election of the members of the legislative council of the territory aforesaid.

**SEC. 2. And be it further enacted,** That the districts established by Governor Harrison, in the year of our Lord one thousand eight hundred and nine, shall remain, as the lawfully authorized districts for the election of the members of the legislative council of said territory, until the House of Representatives thereof shall have exercised the power vested in that body by the first section of this act.

APPROVED, March 4, 1814.

Those already laid off to remain as the authorized ones till others are established.

## STATUTE II.

March 4, 1814.

Regulations concerning pensions to persons on board private armed vessels.

**CHAP. XX.—*An Act giving pensions to the orphans and widows of persons slain in the public or private armed vessels of the United States. (a)***

***Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*** That if any officer, seaman or marine serving on board of any private armed ship or vessel bearing a commission of letter of marque, shall die, or shall have died since the eighteenth day of June, in the year of our Lord one thousand eight hundred and twelve, by reason of a wound received in the line of his duty, leaving a widow, or if no widow, a child or children under sixteen years of age, such widow, or if no widow, such child or children shall be placed on the pension list by the Secretary of the Navy, who shall allow to such widow, child or children, half the monthly pension to which the rank of the deceased would have entitled him for the highest rate of disability, under "An act regulating pensions to persons on board private armed ships," which allowance shall continue for the term of five years; but in case of the death or intermarriage of such widow before the expiration of the term of five years, the half-pay for the remainder of the term shall go to the child or children of the deceased: ***Provided,*** That the half-pay shall cease on the death of such child or children. And the several pensions hereby directed shall be paid by direction of the Secretary of the Navy out of the fund provided by the seventeenth section of an act, entitled "An act concerning letters of marque, prizes and prize goods," and from no other.

Act of Feb. 13, 1813, ch. 22.

Proviso.

Act of June 26, 1812, ch. 107.

Widows and children of seamen serving in the public vessels of the U. States provided for.

**SEC. 2. And be it further enacted,** That if any seaman or marine belonging to the navy of the United States shall die, or if any officer, seaman or marine belonging to the navy of the United States, shall have died, since the eighteenth day of June, in the year of our Lord one thousand eight hundred and twelve, by reason of a wound received in the line of his duty, leaving a widow, or if no widow, a child or children

from the Circuit Court of Virginia, held, that Treasury notes, issued by authority of the act of Congress of October 12, 1838, are promissory notes within the meaning of the act of Congress of March 3, 1825, regulating the Post-office department. *United States v. Hardyman*, 13 Peters, 176.

Treasury notes, issued under the act of Congress of 1814, ch. 18, being by their terms receivable in payment of duties, taxes, and land debts, due to the United States, for the principal and interest due thereon, are a good tender, and may be pleaded as such to such debts. *Thornlike v. The United States*, 2 Mason's C. C. R. 1.

(a) Act of Feb. 3, 1813, chap. 22. Act of March 3, 1817, chap. 60. Act of April 16, 1818, chap. 60. Act of March 3, 1819, chap. 123. Act of April 9, 1824, chap. 34. Act of May 26, 1824, chap. 187. Act of July 4, 1836, chap. 362. Act of March 3, 1837, chap. 40. Act of July 7, 1838, chap. 189. Act of June 19, 1840, chap. 38. Act of August 23, 1842, chap. 191. Act of March 3, 1843, chap. 102. Act of April 30, 1844, chap. 13.

Proviso.

under sixteen years of age, such widow, or if no widow, such child or children shall be entitled to receive half the monthly pay to which the deceased was entitled at the time of his death, which allowance shall continue for the term of five years; but in case of the death or intermarriage of such widow before the expiration of the said term of five years, the half-pay for the remainder of the term shall go to the child or children of the deceased: *Provided*, That such half-pay shall cease on the death of such child or children. And the money required for this purpose shall be paid out of the navy pension fund under the direction of the commissioners of that fund.

APPROVED, March 4, 1814.

## STATUTE II.

March 9, 1814.

[Obsolete.]

Specific appropriation for building floating batteries.

**CHAP. XXI.**—*An Act authorizing the President of the United States to cause to be built, equipped and employed, one or more floating batteries for the defence of the waters of the United States.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the sum of five hundred thousand dollars be, and the same is hereby appropriated for the purpose of building, equipping, and putting into service, one or more floating batteries of such magnitude and construction as shall appear to the President of the United States best adapted to attack, repel, or destroy any of the ships of the enemy which may approach the shores or enter the waters of the United States; and that the sum hereby appropriated shall be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 9, 1814.

## STATUTE II.

March 19, 1814.

[Obsolete.]

Specific appropriations.

Act of Jan.  
11, 1814, ch. 2.

Specific appropriations.

**CHAP. XXV.**—*An Act making appropriations for the support of the military establishment of the United States, for the year one thousand eight hundred and fourteen.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That for defraying the expenses of the military establishment of the United States, including the volunteers and militia in their actual service, for the year one thousand eight hundred and fourteen, for ordnance, fortifications and the Indian department, the following sums, including the sum of one million five hundred thousand dollars already appropriated by the first section of the act, entitled “An act making certain partial appropriations for the year one thousand eight hundred and fourteen,” be, and the same are hereby respectively appropriated, that is to say:

For the pay of the army of the United States, including the private servants kept by officers, and for the pay of the volunteers and militia in the actual service of the United States, seven millions nine hundred and sixty-five thousand three hundred and sixty dollars.

For forage to officers, two hundred and sixty-four thousand five hundred and seventy-six dollars.

For subsistence of the army, and of volunteers and militia, four million nine hundred and seventeen thousand four hundred and seventy dollars.

For camp and field equipage, four hundred and sixty thousand dollars.

For the medical and hospital department, two hundred and fifty-five thousand dollars.

For bounties and premiums, two million five hundred and forty thousand dollars.

For clothing, two million thirty-six thousand dollars.

For the Quarter-master's department, three million five hundred thousand dollars.

For ordnance and ordnance stores, including arsenals, magazines, and armories, seven hundred thousand dollars.

For fortifications, five hundred thousand dollars.

For contingencies, seven hundred thousand dollars.

For the Indian department, four hundred and sixty-four thousand five hundred dollars.

*Sec. 2. And be it further enacted,* That the several appropriations herein before made shall be paid out of any moneys in the Treasury not otherwise appropriated.

APPROVED, March 19, 1814.

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STATUTE II.

CHAP. XXVI.—*An Act making appropriations for the support of the Navy of the United States, for the year one thousand eight hundred and fourteen.*

March 19, 1814.

[Obsolete.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That for defraying the expenses of the navy for the year one thousand eight hundred and fourteen, the following sums, including the sum of one million of dollars already appropriated by the act, entitled "An act making certain partial appropriations for the year one thousand eight hundred and fourteen," be, and the same hereby are respectively appropriated, that is to say:

Act of Jan.  
11, 1814, ch. 2.

For pay and subsistence of the officers, and pay of the seamen, two million five hundred and seventy-nine thousand three hundred and forty-one dollars.

Specific ap-  
propriations.

For provisions, one million four hundred and thirty-nine thousand nine hundred and two dollars and fifty-two cents.

For medicines, hospital stores, and all expenses on account of the sick, one hundred and twenty thousand dollars.

For repairs of vessels, one million five hundred thousand dollars.

For contingent expenses, including freight, transportation, and recruiting expenses, five hundred thousand dollars.

For ordnance, ammunition, and military stores, three hundred thousand dollars.

For navy yards, docks and wharves, one hundred thousand dollars.

For pay and subsistence of the marine corps, two hundred and eighteen thousand two hundred and seventy-nine dollars and fifty cents.

For clothing for the same, seventy-one thousand seven hundred and eighty-eight dollars and ten cents.

For military stores for the same, twenty-seven thousand six hundred and eight dollars and seventy-five cents.

For contingent expenses for the same, forty-six thousand dollars.

*Sec. 2. And be it further enacted,* That the several appropriations herein before made shall be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 19, 1814.

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STATUTE II.

CHAP. XXVII.—*An Act in addition to an act, entitled "An Act allowing a bounty to the owners, officers and crews of the private armed vessels of the United States."*

March 19, 1814.

[Obsolete.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in lieu of the bounty now allowed by law, the sum of one hundred dollars be paid to the owners, officers and crews of the private armed vessels of the United States,

Aug. 2, 1813,  
ch. 55.

The sum of  
100 dollars to  
be paid out of

the treasury to  
privateers-men  
for each prison-  
er taken by  
them.

Bounty to be  
paid by the Se-  
cretary of the  
Treasury.

Specific ap-  
propriation of  
\$200,000.

commissioned as letters of marque, for each and every prisoner by them captured and delivered to an agent authorized to receive him in any port of the United States, or of a power at war with Great Britain, or delivered at any station within the dominions of the king of Great Britain established for the exchange of prisoners of war, whereby such prisoner shall be actually placed and allowed by the government of the kingdom of Great Britain and Ireland, in the account of prisoners to the credit of the United States. And the Secretary of the Treasury is hereby authorized and required to pay, or cause to be paid, to such owners, officers and crews of private armed vessels commissioned as aforesaid, or their agents, the aforesaid sum for each prisoner captured and delivered as aforesaid.

SEC. 2. *And be it further enacted*, That, for the purposes aforesaid, the sum of two hundred thousand dollars, out of any money in the treasury not otherwise appropriated, be, and the same is hereby appropriated.

APPROVED, March 19, 1814.

#### STATUTE II.

March 24, 1814.

[Obsolete.]  
Specific ap-  
propriations.

CHAP. XXVIII.—*An Act making appropriations for the support of government for the year one thousand eight hundred and fourteen.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That for the expenditure of the civil list in the present year, including the contingent expenses of the several departments and offices; for the compensation of the several loan officers and their clerks, and for books and stationery for the same; for the payment of annuities and grants; for the support of the mint establishment; for the expense of intercourse with foreign nations; for the support of light-houses, beacons, buoys, and public piers; for defraying the expenses of surveying the public lands, and for satisfying certain miscellaneous claims, the following sums be, and the same are hereby respectively appropriated, that is to say:

For compensation granted by law to the members of the Senate and House of Representatives, their officers and attendants, two hundred and fifty-two thousand two hundred and fifty-five dollars.

For the expense of fire-wood, stationery, printing, and all other contingent expenses of the two Houses of Congress, fifty-two thousand dollars.

For the expenses of the library of Congress, including the Librarian's allowance for the year one thousand eight hundred and fourteen, eight hundred dollars.

For compensation to the President and Vice-President of the United States, thirty thousand dollars.

For compensation to the Secretary of State, clerks, and persons employed in that department, including a clerk on old records, and a clerk and messenger in the patent office, fifteen thousand nine hundred and thirty-eight dollars.

For additional compensation to the clerks in said department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," one thousand and seventy-two dollars and fifty cents.

For the incidental and contingent expenses of the said department, including the expense of printing and distributing ten thousand four hundred copies of the laws of the first and second session of the thirteenth Congress, and printing the laws in newspapers, twenty thousand two hundred and fifty dollars.

For compensation to the Secretary of the Treasury, clerks, and persons employed in his office, thirteen thousand two hundred and ninety-nine dollars and eighty-one cents.

Specific appropriations.

For expense of translating foreign languages, allowance to the person employed in transmitting passports and sea-letters, and for stationery and printing in the office of the Secretary of the Treasury, one thousand five hundred dollars.

For compensation to the Comptroller of the Treasury, clerks, and persons employed in his office, including the sum of one thousand eight hundred and eighty-nine dollars for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, fourteen thousand eight hundred and sixty-six dollars.

For expense of stationery and printing and contingent expenses in the Comptroller's office, eight hundred dollars.

For compensation to the Auditor of the Treasury, clerks, and persons employed in his office, twelve thousand two hundred and twenty-one dollars.

For expense of stationery and printing, and contingent expenses in the Auditor's office, five hundred dollars.

For compensation to the Treasurer, clerks, and persons employed in his office, including the sum of one thousand dollars for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, seven thousand two hundred and twenty-seven dollars and forty-five cents.

For expense of stationery and printing and contingent expenses in the Treasurer's office, three hundred dollars.

For compensation to the Commissioner of the General Land-office, clerks, and persons employed in his office, twelve thousand four hundred and ten dollars.

For expense of stationery and printing, and contingent expenses of the General Land-office, three thousand seven hundred dollars.

For compensation to the Commissioner of the Revenue, clerks, and persons employed in his office, nine thousand four hundred and ten dollars.

For expense of stationery and printing, and contingent expenses of the revenue office, including the sum of five thousand three hundred and twenty-five dollars seventy-three cents, the amount of expenditures for these objects during the year one thousand eight hundred and thirteen, for which no appropriation has been made, nine thousand nine hundred and seventy-eight dollars and thirty-six cents.

For compensation to the Register of the Treasury, clerks, and persons employed in his office, sixteen thousand and fifty-two dollars and two cents.

For additional compensation to the clerks in the treasury department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes;" six thousand six hundred and thirty-four dollars and nine cents.

For compensation to the Messenger of the Register's Office, for stamping and arranging ships' registers, ninety dollars.

For expense of stationery and printing, and contingent expenses of the Register's office, two thousand eight hundred dollars.

For fuel and other contingent expenses of the Treasury department, four thousand dollars.

For the purchase of books, maps and charts for the Treasury department, four hundred dollars.

For compensation to a superintendent and two watchmen, employed to secure the buildings and records of the Treasury department during the year one thousand eight hundred and fourteen, including expenses and repairs of two fire engines, buckets and lanterns, one thousand one hundred dollars.

Act of April 21, 1806, ch. 41.

Act of April 21, 1806, ch. 41.

Act of April 21, 1806, ch. 41.

Specific appropriations.

For defraying the expense of stating and printing the public accounts for the year one thousand eight hundred and fourteen, one thousand two hundred dollars.

For compensation to the Secretary of the Commissioners of the Sinking Fund, two hundred and fifty dollars.

Act of April 21, 1806, ch. 41.

For compensation to the Secretary of War, clerks, and persons employed in his office, including the sum of three thousand nine hundred and sixty dollars, in addition to the sum allowed by the act of April twenty-first, one thousand eight hundred and six, fifteen thousand two hundred and ten dollars.

For expense of fuel, stationery, printing, and other contingent expenses in the office of the Secretary of War, two thousand dollars.

Act of April 21, 1806, ch. 41.

For compensation to the Accountant of the War department, clerks, and persons employed in his office, including the sum of fifteen thousand dollars for clerk-hire, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, twenty-five thousand nine hundred and ten dollars.

Act of April 21, 1806, ch. 41.

For contingent expenses in the office of the Accountant of the War department, one thousand dollars.

For additional compensation to the clerks in the War Department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," two thousand two hundred and twenty-six dollars.

Act of April 21, 1806, ch. 41.

For compensation to the clerks and messenger in the office of the Paymaster of the Army, nine thousand five hundred dollars.

For compensation to the Superintendent General of Military Supplies, clerks, and persons employed in his office, ten thousand four hundred and ten dollars.

For contingent expenses in the office of the Superintendent General of Military Supplies, five hundred dollars.

For compensation to the clerks in the Adjutant and Inspector General's Office, one thousand five hundred dollars.

For compensation to the Secretary of the Navy, clerks, and persons employed in his office, including the sum of one thousand six hundred dollars in addition to the sum allowed by the act of the twenty-first April, one thousand eight hundred and six, eleven thousand four hundred and ten dollars.

Act of April 21, 1806, ch. 41.

For contingent expenses in the office of the Secretary of the Navy, two thousand five hundred dollars.

For compensation to the Accountant of the Navy, clerks, and persons employed in his office, including seven hundred and fifty dollars for a deficiency in the appropriation for the year one thousand eight hundred and thirteen, and a further sum of three thousand dollars in addition to the sum allowed by the act of April twenty-first, one thousand eight hundred and six, fourteen thousand one hundred and sixty dollars.

Act of April 21, 1806, ch. 41.

For contingent expenses in the office of the Accountant of the Navy, one thousand dollars.

For additional compensation to the clerks in the Navy Department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," one thousand nine hundred and thirty-five dollars.

For compensation to the Postmaster General, Assistant Postmasters General, clerks, and persons employed in the general post office, including one thousand two hundred and three dollars and twenty-five cents, for deficiencies in the appropriations for the years one thousand eight hundred and twelve, and one thousand eight hundred and thirteen, and the sum of five thousand seven hundred and fifty-five dollars, in addition

to the sum allowed for the compensation of clerks by the act of April twenty-first, one thousand eight hundred and six, twenty-three thousand one hundred and sixty-three dollars and twenty-five cents.

For contingent expenses of the General Post-office, two thousand eight hundred dollars.

For additional compensation to the clerks employed in the General Post-office, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," one thousand four hundred and one dollars and seventy-five cents.

For compensation to the several loan offices, thirteen thousand two hundred and fifty dollars.

For compensation to the clerks of the Commissioners of Loans, including a sum of two thousand dollars in addition to the amount heretofore allowed by law, and for allowance to certain loan officers, in lieu of clerk-hire, and to defray the authorized expenses of the several loan offices, seventeen thousand dollars.

For compensation to the Surveyor-General and his clerks, three thousand two hundred dollars.

For compensation to the surveyor of lands south of Tennessee, and the clerks employed in his office, and for stationery and other contingencies, three thousand two hundred dollars.

For compensation to the officers of the Mint, viz :

The Director, two thousand dollars.

The Treasurer, one thousand two hundred dollars.

The Assayer, one thousand five hundred dollars.

The Chief Coiner, one thousand five hundred dollars.

The Melter and Refiner, one thousand five hundred dollars.

The Engraver, one thousand two hundred dollars.

One clerk at seven hundred dollars.

One clerk at five hundred dollars.

For wages to the persons employed in the different operations of the Mint, including the sum of one thousand dollars allowed to an assistant coiner, and die forger, and six hundred dollars allowed to an assistant engraver, eight thousand five hundred dollars.

For repairs of furnaces, cost of iron and machinery, rents, and other contingent expenses of the Mint, three thousand seven hundred dollars.

For allowances for wastage in the gold and silver coinage, three thousand dollars.

For compensation to the Governor, Judges, and Secretary of the Mississippi territory, nine thousand dollars.

For cost of stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

For compensation to the Governor, Judges, and Secretary of the Indiana territory, six thousand six hundred dollars.

For cost of stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

For compensation to the Governor, Judges, and Secretary of the Michigan territory, six thousand six hundred dollars.

For cost of stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

For compensation to the Governor, Judges, and Secretary of the Missouri territory, seven thousand eight hundred dollars.

For cost of stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

For compensation to the Governor, Judges, and Secretary of the Illinois territory, six thousand six hundred dollars.

For cost of stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

Specific appropriations.  
Act of April  
21, 1806, ch. 41.

Act of April  
21, 1806, ch. 41.

Specific appropriations.

For the discharge of such demands against the United States, on account of the civil department, not otherwise provided for, as shall have been admitted in due course of settlement at the treasury, two thousand dollars.

For compensation granted by law to the Chief Justice, the Associate Judges, and District Judges of the United States, including the Chief Justice and Associate Judges of the District of Columbia, and the Attorney General, sixty-two thousand dollars.

For like compensations granted to the several District Attorneys of the United States, including those of the several territories, four thousand six hundred and fifty dollars.

For like compensations granted to the several Marshals for the Districts of Maine, New Hampshire, Vermont, New Jersey, North Carolina, Kentucky, Ohio, East and West Tennessee, and of the several territories of the United States, three thousand two hundred dollars.

For defraying the expenses of the Supreme, Circuit and District Courts of the United States, including the District of Columbia, and of jurors and witnesses, in aid of the funds arising from fines, penalties and forfeitures, and for defraying the expenses of prosecutions for offences against the United States, and for the safe-keeping of prisoners, forty thousand dollars.

For the payment of sundry pensions granted by the late government, eight hundred and sixty dollars.

For the payment of the annual allowance to the invalid pensioners of the United States, ninety-eight thousand dollars.

For the maintenance and support of light-houses, beacons, buoys, and public piers, stakeages of channels, bars and shoals, including repairs and improvements, and contingent expenses, sixty-nine thousand one hundred dollars and twenty-eight cents.

For the following objects, being the balances of former appropriations, for the same purposes, carried to the surplus fund, viz:

For erecting light-houses at the mouth of the Mississippi river, and at or near the pitch of Cape Look-out, in North Carolina, twenty thousand dollars.

For building a light-house on the south point of Cumberland island, in Georgia, four thousand dollars.

For building a light-house on the south point of Sapelo island, in Georgia, and placing buoys and beacons on Dobay bar and Beach point, four thousand four hundred and ninety-four dollars and eighty-one cents.

For placing buoys and beacons at or near the entrance of Beverly harbour, in Massachusetts, three hundred and fifty dollars.

For erecting two lights on Lake Erie, viz: on or near Bird island, and on or near Presque Isle, four thousand dollars.

For placing two beacons and buoys at or near the entrance of the harbour of New Haven, in Connecticut, one hundred dollars.

For placing buoys at the entrance of the harbour of Edgartown, in Massachusetts, one thousand four hundred and forty-three dollars and forty-three cents.

For placing buoys at or near the main bar and new inlet bar off Cape Fear, in North Carolina, two thousand dollars.

For erecting a beacon on a point of land near New Inlet, in North Carolina, one thousand eight hundred dollars.

For completing the fitting up of all the light-houses with Winslow Lewis's improvements, in addition to the sums heretofore appropriated for that purpose, forty thousand dollars.

For defraying the expense of surveying the public lands within the several territories of the United States, sixty thousand dollars.

For the support and safe-keeping of prisoners of war, four hundred thousand dollars.

For the contingent expenses of government, twenty thousand dollars.

For the expense of printing one thousand copies of the digest of manufactures, pursuant to a resolution of the House of Representatives of the ninth of July, one thousand eight hundred and thirteen, one thousand two hundred and fifty dollars.

Specific appropriations.

For the support of sick and disabled seamen, in addition to the funds already appropriated by law, twenty thousand dollars.

For the salaries, allowances, and contingent expenses of ministers to foreign nations, and of secretaries of legation, eighty-nine thousand four hundred dollars.

For the contingent expenses of intercourse between the United States and foreign nations, fifty thousand dollars.

For expenses of intercourse with the Barbary Powers, ten thousand dollars.

For the relief and protection of distressed American seamen, thirty thousand dollars.

For expenses of agents at Paris and Copenhagen in relation to prize causes and captures of American vessels, four thousand dollars.

For the discharge of such miscellaneous claims against the United States, not otherwise provided for, as shall have been admitted in due course of settlement at the treasury, four thousand dollars.

**SEC. 2. And be it further enacted,** That the several appropriations herein before made, shall be paid and discharged out of the fund of six hundred thousand dollars, reserved by the act making provision for the debt of the United States, and out of any moneys in the treasury not otherwise appropriated.

Out of what fund to be paid.

Act of Aug. 4, 1790, ch. 34.

APPROVED, March 24, 1814.

#### STATUTE II.

**CHAP. XXIX.—*An act to authorize a loan for a sum not exceeding twenty-five millions of dollars.***

March 24, 1814.

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That the President of the United States be, and he is hereby authorized to borrow, on the credit of the United States, a sum not exceeding twenty-five millions of dollars, to be applied, in addition to the moneys now in the treasury, or which may be received from other sources, to defray any expenses which have been, or during the present year may be authorized by law, and for which appropriations have been, or during the present year may be made by law: **Provided,** That no engagement or contract shall be entered into which shall preclude the United States from reimbursing any sum or sums thus borrowed at any time after the expiration of twelve years from the last day of December next.

Act of Dec. 26, 1814, ch. 17. Loan authorized.

For what purposes.

Proviso.

Secretary of the Treasury to cause certificates of stock to be issued for the sum obtained by loan.

An account to be rendered by him of this amount.

Secretary of the Treasury to employ agents for procuring subscriptions, &c.

Their commissions.

**SEC. 2. And be it further enacted,** That the Secretary of the Treasury, with the approbation of the President of the United States, be, and he is hereby authorized to cause to be constituted certificates of stock, signed by the Register of the Treasury, or by a Commissioner of Loans, for the sum to be borrowed by this act, or for any part thereof, and the same to be sold. And the Secretary of the Treasury shall lay before Congress, during the first week in the month of February, one thousand eight hundred and fifteen, an account of all the moneys obtained by the sale of the certificates of stock in manner aforesaid, together with a statement of the rate at which the same may have been sold.

**SEC. 3. And be it further enacted,** That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States, to employ an agent or agents for the purpose of obtaining subscriptions to the loan authorized by this act, or of selling any part of the stock to be created by virtue thereof. A commission not exceeding one quarter of one per cent. on the amount thus sold, or for which subscriptions shall have been thus obtained, may, by the Secretary of the Treasury, be allowed to such agent or agents; and a sum not

Specific appropriations.

exceeding sixty-six thousand dollars, to be paid out of any moneys in the treasury not otherwise appropriated, is hereby appropriated for paying the amount of such commission or commissions as may be thus allowed, and also for defraying the expenses of printing and issuing the subscription certificates, and certificates of stock, and other expenses incident to the completing of the loan authorized by this act.

Funds pledged for the reimbursement of principal and payment of interest.

SEC. 4. *And be it further enacted*, That so much of the funds constituting the annual appropriation of eight millions of dollars for the payment of the principal and interest of the public debt of the United States, as may be wanted for that purpose, after satisfying the sums necessary for the payment of the interest and such part of the principal of said debt as the United States are now pledged annually to pay or reimburse, is hereby pledged and appropriated for the payment of the interest, and for the reimbursement of the principal of the stock which may be created by virtue of this act. It shall accordingly be the duty of the Commissioners of the Sinking Fund to cause to be applied and paid out of the said fund, yearly, such sum and sums as may be annually wanted to discharge the interest accruing on the said stock, and to reimburse the principal as the same become due, and may be discharged in conformity with the terms of the loan; and they are further authorized to apply, from time to time, such sum or sums out of the said fund, as they may think proper, towards redeeming, by purchase and at a price not above par, the principal of the said stock, or any part thereof. And the faith of the United States is hereby pledged to establish sufficient revenues for making good any deficiency that may hereafter take place in the funds hereby appropriated for paying the said interest and principal sums, or any of them, in manner aforesaid.

Lawful for banks in Columbia to lend any part of sum required.

SEC. 5. *And be it further enacted*, That it shall be lawful for any of the banks in the District of Columbia to lend any part of the sum authorized to be borrowed by virtue of this act, any thing in any of their charters to the contrary notwithstanding.

APPROVED, March 24, 1814.

## STATUTE II.

March 24, 1814.

**CHAP. XXXI.—*An Act to alter the time for holding the District Courts of the United States for the Virginia district. (a)***

Act of March 23, 1804, ch. 31.

Time of the sessions of the court altered in the Virginia district.

This change not to affect the pleadings.

Process returnable according to the change.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That instead of the time heretofore prescribed by law for the sessions of the District Court of the United States for the Virginia district, the said court shall hereafter commence its sessions on the following days in each year, that is to say; on the twelfth day of April, and on the fifteenth day of October, in the city of Richmond, and on the first day of May, and on the first day of November, in the borough of Norfolk.

SEC. 2. *And be it further enacted*, That the said court, at its sessions to be commenced by virtue of this act, on the twelfth day of April next, in the city of Richmond, and on the first day of May next, in Norfolk, shall have the same right, power, and jurisdiction over all actions, suits, process, notices, pleadings and recognisances, and of all other proceedings of what nature or kind soever, civil or criminal, as the said court might or could possess and lawfully exercise, if the sessions of the said court, instead of being commenced on the said twelfth day of April next, and the said first day of May next, should have been commenced on the days heretofore prescribed.

SEC. 3. *And be it further enacted*, That from and after the passing of this act, all actions, suits, process, notices, pleadings and recognisances, and all other proceedings of what nature or kind soever, civil or

(a) See notes to the act of February 4, 1819, ch. 12.

criminal, returnable to or having day in the said court during the session thereof, shall be returnable to and have day in the sessions of the said court as prescribed by this act.

SEC. 4. *And be it further enacted*, That if at any time the day prescribed by this act for commencing a session of the said court shall be a Sunday, the said court shall commence and hold its sessions on the following day.

APPROVED, March 24, 1814.

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CHAP. XXXII.—*An Act to amend the act, entitled “An act laying duties on sales at auction of merchandise and of ships and vessels.”*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the condition of the bond required to be given by every auctioneer by the third section of the act, entitled “An act laying duties on sales at auction of merchandise and of ships and vessels,” passed the twenty-fourth day of July, one thousand eight hundred and thirteen, shall be, that the said auctioneer shall render the quarterly account, in writing, required of him by said act, within twenty days after the first day of April, July, October and January, in each year, and that in the said quarterly return shall be stated the aggregate amount of goods, wares, merchandise and effects, liable to duty, sold by him on each day during the quarter, with the date of each sale, any thing in the said act contained to the contrary notwithstanding.

APPROVED, March 24, 1814.

STATUTE II.  
March 24, 1814,  
[Obsolete.]

Act of July  
24, 1813, ch. 26.  
Condition of  
bonds given by  
auctioneers.

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CHAP. XXXVI.—*An Act concerning Shawneetown.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That a tract of land not exceeding two sections, in the Illinois territory, adjoining Shawneetown, shall, under the directions of the Surveyor General, be laid off into town lots, streets, and avenues, and out-lots, in the same manner, under the same restrictions, as are prescribed by the sixth section of the act entitled “An act providing for the sale of certain lands in the Indiana territory, and for other purposes,” approved the thirtieth day of April, one thousand eight hundred and ten. And it shall be the duty of the Surveyor General, or the person by him authorized to carry this act into effect, to select the two sections so as to extend the said town to the high lands in the rear of the town as it is now laid out.

SEC. 2. *And be it further enacted*, That the lots in said town shall be offered for sale at the same time, and on the same terms and conditions as are provided by the sixth section of the before recited act.

APPROVED, March 28, 1814.

STATUTE II.  
March 28, 1814.

A town to be  
laid off.  
Act of April  
30, 1810, ch. 35.

Lots to be  
offered for sale.

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CHAP. XXXVII.—*An Act for the better organizing, paying, and supplying the army of the United States.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the first, second, and third regiments of artillery be formed into one corps, and organized into twelve battalions, as follows, to wit: six lieutenant colonels, six majors, twelve adjutants, twelve quarter-masters, and forty-eight companies.

SEC. 2. *And be it further enacted*, That each company shall consist of one captain, one first lieutenant, two second lieutenants, one third lieutenant, five serjeants, one quarter-master's serjeant, eight corporals, four musicians, and one hundred privates.

SEC. 3. *And be it further enacted*, That the President be authorized to assign one of the two second lieutenants hereby provided for each company, as a conductor of artillery for said company, whose duty it shall be

STATUTE II.  
March 30, 1814.

[Obsolete.]  
Act of March  
3, 1815, ch. 78.  
Certain regi-  
ments compos-  
ing a corps to  
be formed into  
battalions.

Component  
parts of compa-  
nies.

Particular du-  
ties assigned to  
one of the lieu-

tenants of each company.

Their extra pay.

Two regiments of light dragoons formed into one.

Component parts of each troop.

Officers of the corps of artillery and light dragoons, their pay.

Additional rations to subalterns of corps.

Allowances of blankets, &c. &c.

President to prescribe the kind and amount of clothing.

Regulations concerning waiters to the officers, &c.

Further regulations.

President may appoint assistant apothecaries.

Their pay, &c.

Promotions, how to be made.

Act of June 26, 1812, ch. 108.

to receipt and account for all ammunition, implements, and cannon, furnished by the ordnance department for said company, and to do and perform such other services as the war department may direct; and that for the performance of these services they be allowed each ten dollars extra pay per month.

**SEC. 4. And be it further enacted,** That in lieu of the two regiments of light dragoons now in service, there shall be organized one regiment, to consist of one colonel, one lieutenant colonel, two majors, one adjutant, one quartermaster, one surgeon, two surgeon's-mates, one serjeant-major, one quartermaster-serjeant, one principal musician, one principal farrier, and eight troops.

**SEC. 5. And be it further enacted,** That each troop shall consist of one captain, one first lieutenant, one second lieutenant, one third lieutenant, one cornet, five serjeants, eight corporals, one riding master, one master of the sword, two trumpeters or buglers, one farrier, one blacksmith, one saddler, and ninety-six privates.

**SEC. 6. And be it further enacted,** That the officers of the corps of artillery, and the regiment of light artillery, shall severally receive the same pay as is now provided by law for the light dragoons in the service of the United States; and the subalterns of all other corps shall be allowed one ration in addition to the pay authorized by existing laws.

**SEC. 7. And be it further enacted,** That there shall be allowed annually to each non-commissioned officer, musician and private in the corps of sea-fencibles one blanket, one knapsack and one canteen.

**SEC. 8. And be it further enacted,** That the President of the United States be, and he hereby is authorized to prescribe the quantity and kind of clothing to be issued annually to the troops of the United States.

**SEC. 9. And be it further enacted,** That from and after the first day of June next, the officers of the army shall be entitled to waiters agreeable to grade, as follows: a major general, four waiters; a brigadier general, three; a colonel, two; the physician and surgeon general, two; a lieutenant colonel, major, and hospital surgeon, each, one; the officers of each company, three; every commissioned officer who holds a staff appointment which gives the rank of captain, or any higher grade, one; and to every company officer who commands a separate post or detachment, one; any law or regulation heretofore existing to the contrary notwithstanding.

**SEC. 10. And be it further enacted,** That no officer shall be permitted to employ as a servant any soldier from the line of the army, and that the servants of officers, not exceeding the number allowed by the preceding section, shall be mustered with some corps of the army, and that on the muster rolls formed in consequence thereof payments shall be made in money to the officers employing them in lieu of wages, subsistence and clothing, by the paymasters of the several corps or districts where such servants are mustered, at the rate allowed to privates of infantry, which shall be published to the army annually, by the Secretary for the department of war.

**SEC. 11. And be it further enacted,** That the President of the United States be authorized to appoint so many assistant apothecaries as the service may, in his judgment, require; each of whom shall receive the same pay and emoluments as a regimental surgeon's mate.

**SEC. 12. And be it further enacted,** That from and after the passing of this act, promotions may be made through the whole army in its several lines of light artillery, light dragoons, artillery, infantry, and riflemen respectively; and that the relative rank of officers of the same grade, belonging to regiments or corps already authorized, or which may be engaged to serve for five years, or during the war, be equalized and settled by the war department, agreeably to established rules; and that so much of the act, entitled "An act for the more perfect organization of the

army of the United States," passed the twenty-sixth of June, one thousand eight hundred and twelve, as comes within the purview and meaning of this act, be, and the same is hereby repealed.

**SEC. 13.** *And be it further enacted,* That for the purpose of avoiding unnecessary expenses in the military establishment, the President of the United States be, and he is hereby authorized, in case of failure in filling the rank and file of any regiment or regiments, to consolidate such deficient regiment or regiments, and discharge all supernumerary officers: **Provided,** That officers so discharged shall be allowed, in addition to the mileage already authorized by law, three months' pay to each.

**SEC. 14.** *And be it further enacted,* That every non-commissioned officer and private of the army, or officer, non-commissioned officer, and private of any militia or volunteer corps, in the service of the United States, who has been, or who may be captured by the enemy, shall be entitled to receive during his captivity, notwithstanding the expiration of his term of service, the same pay, subsistence, and allowance to which he may be entitled whilst in the actual service of the United States: **Provided,** That nothing herein contained shall be construed to entitle any prisoner of war, of the militia, to the pay and compensation herein provided after the date of his parole, other than the travelling expenses allowed by law.

**SEC. 15.** *And be it further enacted,* That the five regiments which, by the first section of an act, entitled "An act to amend the act in addition to the act, entitled 'An act to raise an additional military force, and for other purposes,'" were authorized to be enlisted, at the discretion of the President of the United States, for and during the war, may be enlisted, at the option of the recruit, for five years, or for and during the war, unless sooner discharged; the provisions of the said act to the contrary notwithstanding.

**SEC. 16.** *And be it further enacted,* That the commissary general of ordnance may employ in his department, besides blacksmiths and wheelwrights, other mechanics, such as the public service may require, who shall, together with the said blacksmiths and wheelwrights, be mustered under the general denomination of artificers; and such artificers, being hereafter, or having been heretofore enlisted to serve for the term of five years, or during the war, shall be entitled to the same annual allowance of clothing as is or may be provided for the soldiers of the army.

**SEC. 17.** *And be it further enacted,* That the labourers who may be hereafter enlisted to serve in the ordnance department, for the term of five years, or during the war, shall be entitled to a bounty of twenty-five dollars in money, and the same annual allowance of clothing as is or may be provided for the soldiers of the army.

**SEC. 18.** *And be it further enacted,* That the physician and the surgeon general of the army be entitled to two rations per day and forage for two horses; and that in addition to their pay, as at present established by law, the regimental surgeons and regimental surgeons' mates be entitled to fifteen dollars per month each.

**SEC. 19.** *And be it further enacted,* That the aids-de-camp of major generals shall be taken from the captains and subalterns of the line; and the aids-de-camp of brigadier generals from the subalterns of the line; and that it shall not be lawful to take more than one aid-de-camp from a regiment.

**SEC. 20.** *And be it further enacted,* That in no case shall the district paymasters or quartermasters of any grade be taken from the line of the army.

**SEC. 21.** *And be it further enacted,* That the officers of the volunteer corps, authorized by the act of the twenty-fourth day of February, one thousand eight hundred and fourteen, be entitled to promotion in the line of the army; and that the President of the United States, with the ad-

Deficient regiments may be consolidated.

Proviso.

Pay of non-commissioned officers, &c. &c. of the army and officers of militia not affected by their captivity.

Proviso.

Five regiments now authorized may be enlisted for five years or during the war.

Act of July 5, 1813, ch. 4.

Commissary general of ordnance may employ all needful aid in his department.

Bounty and clothing to labourers in that department.

Allowance in rations to the medical staff, and increase of pay to part.

Aids-de-camp of major generals, &c. &c. from what part of the army to be drawn.

District pay and quartermasters.

Officers of volunteer corps may be promoted in the line of the army.

Act of Feb. 24, 1814, ch. 15. vice and consent of the Senate, be authorized to make all necessary appointments, and to fill all vacancies, which may happen in the same.

APPROVED, March 30, 1814.

STATUTE II.

March 30, 1814.

Release of the title of the United States to a certain lot in favour of the corporation of the city of New York authorized.

**CHAP. XXXVIII.—*An Act authorizing the President of the United States to exchange a certain parcel of land in the city of New York, for other lands in the same city or its vicinity.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President of the United States be, and hereby is authorized, in case the same can, in his opinion, be done without disadvantage to the United States, to grant and release to the mayor, aldermen, and commonalty of the city of New York, and their successors forever, all the right, title, and interest of the United States in and to a certain lot or parcel of land lying in the said city of New York, and being that parcel of land first described in a deed bearing date the sixth day of May, one thousand eight hundred and eight, signed by Daniel D. Tompkins, John Broome, John Lansing, James Kent, and Dewitt Clinton, acting as commissioners under the authority of the state of New York, for the purpose of granting to the United States the use and jurisdiction of three several parcels of land therein described: *Provided*, That there be conveyed in fee simple to the United States, in exchange for the same, other land necessary or proper to be occupied for the safety and defence of the city of New York, and which may be equally advantageous to the United States; and in case the lands to be conveyed in exchange to the United States shall be of less value than the land, with its improvements, hereby authorized to be conveyed to the mayor, aldermen, and commonalty, the difference in value may be paid to the United States in money; the respective valuation to be ascertained in such manner and form as the President of the United States may direct.

APPROVED, March 30, 1814.

STATUTE II.

March 31, 1814.

Supplementary act, Jan. 23, 1815, ch. 24.

Conditions of indemnification.

Act of March 3, 1803, ch. 27.

**CHAP. XXXIX.—*An act providing for the indemnification of certain claimants of public lands in the Mississippi territory.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That every person or persons claiming public lands in the Mississippi territory, south of the State of Tennessee and west of the State of Georgia, under the act, or pretended act of the State of Georgia, entitled "An act supplementary to an act, entitled 'An act for appropriating a part of the unlocated territory of this state for the payment of the late state troops and other purposes therein mentioned, declaring the right of this state to the unappropriated territory thereof, for the protection and support of the frontiers of this state and for other purposes,'" passed January the seventh, one thousand seven hundred and ninety-five, who have exhibited the evidence of their claims to the Secretary of State, for the purpose of having the same recorded in books in his office, conformable to the act of congress, passed the third day of March, one thousand eight hundred and three, entitled "An act regulating the grants of lands, and providing for the disposal of the lands of the United States, south of the state of Tennessee," shall be allowed until the first Monday of January next, to deposit in the office of the Secretary of State of the United States, a sufficient legal release of all such claim or claims to the United States, and an assignment and transfer to the United States of their right and claim to any sum or sums of money which by them, or the persons from whom they or any of them have derived their claims, were deposited or paid into the treasury of the State of Georgia, as the consideration of the purchase of the land for which their release of claim is deposi-

ed as aforesaid; and also, a power to sue, in the name of such claimant, for any sum or sums of money assigned as aforesaid, and which shall have been unlawfully or fraudulently withdrawn from the treasury of the State of Georgia, such release, assignment, transfer, and power, to take effect on the indemnification of such claimants being made conformably to the provisions of this act.

*Sec. 2. And be it further enacted,* That the Secretary of State, the Secretary of the Treasury, and the Attorney General of the United States (for the time being) shall be, and they are hereby constituted and appointed a Board of Commissioners, to meet in the city of Washington, on the first Monday of January next; and as soon as may be practicable thereafter, they or any two of them, are hereby fully authorized and required to adjudge and determine upon the sufficiency of the releases and assignments and powers to be executed and deposited in the office of the Secretary of State in conformity with the foregoing section; and also to adjudge and finally determine upon all controversies arising from such claims so released as aforesaid, which may be found to conflict with, and to be adverse to, each other; and also to adjudge and determine upon all such claims under the aforesaid act, or pretended act of the State of Georgia, as may be found to have accrued to the United States by operation of law: *Provided*, That it shall be the duty of the said commissioners to cause to be published for the period of three months before the said meeting, at least once a week, in all the public newspapers in which the acts of Congress are by authority published, notice of the purposes and of the time and place of such meeting.

*Sec. 3. And be it further enacted,* That as soon as the said commissioners shall have made report to the President of the United States of the sufficiency of such releases and assignments, to the amount of at least nine-tenths of the whole lands claimed by virtue of the sales made by the Legislature of the State of Georgia to the respective companies hereafter enumerated, exclusive of such claims to the said lands as shall have vested in the United States by the operation of law, and shall have certified to him the names of the claimants, whose claims they have finally adjudged and allowed, and the respective and relative proportions on which they are entitled to the indemnity under and by virtue of this act, the President shall be and he hereby is authorized and required to cause to be issued from the treasury of the United States, to such claimants respectively, (of convenient amount for circulation) certificates of stock, not bearing interest, and expressing on their face, that the same are payable out of the first moneys in the treasury of the United States, arising from the sale of public lands in the Mississippi territory, after the money due to the state of Georgia and the expenses of surveying such lands have been satisfied.

To the persons claiming in the name of, or under the Upper Mississippi Company, including such share or shares as may be found to have vested in the United States and for which the United States are to be considered entitled to the respective proportions for the same, (and exclusive of all claims usually denominated in the former report of the commissioners aforesaid *citizens' claims*) a sum not exceeding in the whole three hundred and fifty thousand dollars.

To the persons claiming in the name of, or under the Tennessee Company, under the foregoing terms and restrictions, a sum not exceeding in the whole six hundred thousand dollars.

To the persons claiming in the name of, or under the Georgia Mississippi Company, under the like terms and restrictions, a sum not exceeding in the whole one million five hundred and fifty thousand dollars.

To the persons claiming in the name of, or under the Georgia Company, under the like terms and restrictions, a sum not exceeding in the whole two millions two hundred and fifty thousand dollars.

To the persons claiming under citizens' rights, including such share

Commissioners to ascertain and decide upon conflicting claims.

Act of Jan. 23, 1814, ch. 24.

Certificates of stock to be issued upon report of the board of commissioners.

Upper Mississippi Company.

Tennessee Company

Georgia Mississippi Company.

Georgia Company.

Citizens' rights.

or shares as have already accrued to the United States by operation of law, or by the provisions of this act, and to which the United States are to be considered entitled to the respective proportions for the same, a sum not exceeding in the whole two hundred and fifty thousand dollars:

**Proviso.** *Provided*, That any person having claim under either of the said companies, and entitled to indemnity by virtue of this act, shall receive such indemnity only in proportion to the amount of such claims: *And provided also*, That no claim shall be allowed, or any indemnification made therefor, to any person or persons who have voluntarily surrendered the evidence of their claims to the said lands under the act of Georgia of the thirteenth of February, one thousand seven hundred and ninety-six, or under any subsequent act of the said state, and which at the time of the surrender would have vested the title in such claimants had the title from Georgia been valid, or who have received the money deposited as the consideration of the purchase of said land thus surrendered; but all such lands shall be deemed and taken to be vested in the United States, exonerated, and discharged from all such claims without any further surrender or release whatever, and the dividends to be made to claimants who shall be entitled to the benefits of this act shall be lessened in proportion to the claim so surrendered or withdrawn: *And provided also*,

**Proviso.** *That no person or persons, nor the agent or trustee of any person or persons, shall be entitled to the benefits of this act, who, by himself, herself, or themselves, or by his, her, or their agent, or by any person or persons with privity and consent of him, her or them, shall have taken, received, or withdrawn from the Treasury of the State of Georgia any sum or sums of money, which had been paid and deposited as the consideration of the purchase of any of the aforesaid lands, which person or persons at the time of the taking, receiving or withdrawing of the said money, was or were not the bona fide claimant or claimants of the lands for the purchase of which the said money had been deposited: but all and every the share or shares of such person or persons so fraudulently drawing the money as aforesaid, as may be found to have been claimed by such person or persons, at the time of recording in the office of the Secretary of State the evidences of their claim or claims shall be vested in the United States, and the dividends to be made to the claimants entitled to the benefits of this act shall be lessened in proportion thereto: *And provided also*, That each and every person before receiving the certificates of stock aforesaid, shall, after the two foregoing provisos have been read to him, take and subscribe the following oath, viz: "I, A. B., do solemnly swear, or affirm, as the case may be, that I have not, nor has any person for whose interest I now act, either as agent or trustee, or as executor, administrator, or heir at law, done and performed any act, which by the tenor of the two provisos I have heard read to me, would disqualify me from receiving the indemnity afforded by the provisions of this act."*

**Certificates of stock made receivable for public lands in Mississippi territory.**

**Proviso.**

**Consideration money to be paid to the state of Georgia.**

**SEC. 4. *And be it further enacted*,** That the said certificates of stock shall be receivable in payment of the public lands, to be sold after the date of such certificates, in the Mississippi territory: *Provided*, That on every hundred dollars to be paid for such land, ninety-five dollars shall be receivable in said certificates, and five dollars in cash: *Provided*, That no person or persons making payment for lands in certificates authorized to be issued by this act, shall be entitled to the discount for prompt payment now allowed by law to purchasers of public lands.

**SEC. 5. *And be it further enacted*,** That from and after such sufficient releases from the claimants to the United States shall be lodged in the office of Secretary of State, as is hereinbefore provided in this act, all such sum or sums of money remaining in the possession of the State of Georgia, which may have been deposited as the consideration of the purchase of the said lands, together with such interest, if any there be, as may have accrued thereon, shall be set over and paid by the said com-

missioners to the state of Georgia, in part payment of the one million two hundred and fifty thousand dollars, stipulated to be paid by the articles of agreement and cession between the United States and the state of Georgia.

**SEC. 6. And be it further enacted,** That if any person or persons, in pursuance of the act of the state of Georgia, of the thirteenth of February, one thousand seven hundred and ninety-six, or of any subsequent act, shall have taken, received, or withdrawn from the treasury of the state of Georgia, any sum or sums of money which had been paid or deposited as the consideration of the purchase of any of the aforesaid lands, which person or persons at the time of receiving or withdrawing said sum or sums of money as aforesaid, were not the bona fide claimants of the lands for the purchase of which said money had been paid or deposited: or if such person or persons had not, at the time the legal title vested in them, supposing the title of Georgia to have been valid, every such person or persons who shall have taken, received or withdrawn the money as aforesaid, shall be deemed and adjudged to have had and received the same to and for the use of the United States, and shall be and hereby are declared to be holden and liable to refund and pay to the United States, or to the treasury of the state of Georgia for the use of the United States, all such sum or sums of money so had and received as aforesaid, with legal interest from the time she or they so received the same. And the aforesaid commissioners shall be and they are hereby further authorized and directed to examine into and investigate all cases coming within the purview of this section, and to claim such sum or sums of money to be paid to the United States as to them shall appear just and reasonable, and in case of refusal to pay the same, to direct suits to be commenced for the recovery of the same, in such form and manner as shall be thought most advisable, making plaintiff or complainant, as they shall think best, either the United States, the claimants who shall have transferred to the United States their right of action against the aforesaid persons, or the state of Georgia as bailee of the money so taken, received, and withdrawn from the treasury of the said state: **Provided**, That if it should be thought advisable to institute the suits for the recovery of the moneys aforesaid in the name of the state of Georgia, or of its proper officers, the consent thereto from the proper authority of the state of Georgia shall be first had and obtained: **And provided also**, That the said suits shall be conducted at the proper expense of the United States.

Persons who withdrew money from the treasury of Georgia to be barred.

Proviso.

Proviso.

Vouchers to be obtained from the state of Georgia.

Cases of persons under age, &c. &c. provided for.

**SEC. 7. And be it further enacted,** That the President of the United States be, and he hereby is authorized to apply to the Governor of the State of Georgia, for all such vouchers and testimony within archives or treasury of the said state as may be necessary for carrying into effect the provisions of this act.

**SEC. 8. And be it further enacted,** That whenever the legal estate in any of the said lands (supposing the said act of the Legislature of the State of Georgia of the seventh of January, seventeen hundred and ninety-five, had been valid and effectual) shall be vested in any person or persons who, at the time of the passing of this act, shall be under the age of twenty-one years, it shall be lawful for the guardian or guardians of such person or persons, appointed in pursuance of the laws of the respective states in which such person or persons shall reside, to execute for and in behalf of such person or persons, and deposit in the office of the Secretary of State of the United States the release, assignment, and power mentioned in the first section of this act; which said release, assignment, and power, so executed and deposited as aforesaid, are hereby declared to be good and effectual to all intents and purposes, and that in case of females-covert claiming lands under the act, or pretended act of the state of Georgia aforesaid, passed the seventh of January, seventeen hundred

## Proviso.

and ninety-five, it shall be lawful for the husband and wife to join in the execution of the release, assignment, and transfer mentioned in the first section of this act, and that such release, assignment, and transfer shall be good and effectual as to the interest of such wife: *Provided*, That the release, assignment, and transfer, executed as aforesaid, shall be acknowledged before a judge or justice of a court of record, and shall have the attestation of such judge or justice, certifying that, on the separate examination of the wife, she had acknowledged that she had freely and voluntarily executed the same.

Persons refusing to compromise to be barred from any claim.

**SEC. 9.** *And be it further enacted*, That if any person or persons claiming lands under the aforesaid act, or pretended act, of the state of Georgia, passed January seventh, seventeen hundred and ninety-five, shall neglect or refuse to compromise and make settlement of all such claim or claims, in conformity with the provisions of this act, the United States shall be, and hereby are declared to be, exonerated and discharged from all such claim or claims, and the same shall be forever barred; and no evidence of any such claim or claims shall be admitted to be pleaded or allowed to be given in evidence in any court whatever against any grant derived from the United States.

APPROVED, March 31, 1814.

## STATUTE II.

April 9, 1814.

**CHAP. XLVII.**—*An Act making Elizabeth city the port of entry and delivery for the district of Camden, in the State of North Carolina.*

*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 June next, the port of entry and delivery established by law at Plankbridge, on Sawyer's creek, for the district of Camden, in the state of North Carolina, shall be abolished, and the town of Elizabeth city, on Pasquotank river, shall be the port of entry and delivery for the said district; and the collector for the said district shall, from the said first day of June, keep his office at the town of Elizabeth city aforesaid.

APPROVED, April 9, 1814.

## STATUTE II.

April 9, 1814.

1815, ch. 94.  
1820, ch. 38.  
1833, ch. 15.  
1837, ch. 32.

**CHAP. XLIX.**—*An Act for the better organization of the courts of the United States within the State of New York.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That, for the more convenient transaction of business in the courts of the United States within the state of New York, the said state shall be and the same is hereby divided into two districts, in manner following, to wit: the counties of Rensselaer, Albany, Schenectady, Schoharie and Delaware, together with all that part of the said state lying south of the said above mentioned counties, shall compose one district, to be called the southern district of New York; and all the remaining part of the said state shall compose another district, to be called the northern district of New York; and that the terms of the district court in the said southern district shall be held in the city of New York, at the several times at which they are now by law directed to be held in the said city; and that the terms of the said court in the said northern district shall be held at the several times and places at which they are now by law directed to be held in that part of the state of New York included in the said northern district, except that the term of the said court now holden at Geneva, shall hereafter be held at the village of Canandaigua.

Two districts formed; the first to be called the southern.

The second, the northern district.

Terms of the said court, where and when holden.

Judge Tallmadge assigned for the northern and Judge Van Ness for the southern district.

**SEC. 2.** *And be it further enacted*, That Matthias B. Tallmadge, one of the district judges of the district of New York, be, and he is hereby assigned as the judge to hold the said district court in the said northern district of New York, and to do and perform all the duties appertaining to his office

within the said northern district; and that William P. Van Ness, the remaining district judge of the district of New York, be, and he is hereby assigned as the judge to hold the said court in the said southern district of New York, and to do and perform all the duties appertaining to his said office within the said southern district. And it is hereby also made the duty of the judge of the said southern district to hold the several district courts hereinbefore directed to be held in the said northern district, in case of the inability, on account of sickness or absence, of the said Matthias B. Tallmadge to hold the same.

Judge Van  
Ness to hold  
the court for  
the northern  
district, in cer-  
tain cases.

SEC. 3. *And be it further enacted,* That the circuit court of the United States shall be held in and for the said southern district of New York, at the city of New York, at the times and in the manner now directed by law to be held in and for the district of New York; and that the district court in the said northern district of New York shall, besides the ordinary jurisdiction of a district court, have jurisdiction of all causes, except of appeals and writs of error cognizable by law in a circuit court, and shall proceed therein in the same manner as a circuit court; and writs of error shall lie from decisions therein to the circuit court in the said southern district of New York, in the same manner as from other district courts to their respective circuit courts.

Circuit court  
to be held for  
the southern  
district in New  
York.

Jurisdiction  
of northern dis-  
trict court.

APPROVED, April 9, 1814.

STATUTE II.

April 12, 1814.

CHAP. LII.—*An Act for the final adjustment of land titles in the State of Louisiana and territory of Missouri.*

Act of April  
29, 1816, ch.  
159.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That every person or persons, or the legal representatives of any person or persons claiming lands in the state of Louisiana, or the territory of Missouri, by virtue of any incomplete French or Spanish grant or concession, or any warrant or order of survey, which was granted prior to the twentieth of December, one thousand eight hundred and three, for lands lying within that part of the state of Louisiana which composed the late territory of Orleans, or which was granted for lands lying within the territory of Missouri, before the tenth day of March, one thousand eight hundred and four, and where the claimant, or the person under whom he claims, were resident in the province of Louisiana at the respective times aforesaid, or at the time the said concession, warrant, or order of survey was granted, and whose claims have been filed with the proper register or recorder of land titles according to law, and are embraced in the report of the commissioners, or register, or recorder, for the district within which the lands claimed do lie, in every case where it shall appear by the said report of the commissioners, register, or recorder, that the concession, warrant, or order of survey, under which the claim is made, contains a special location, or had been actually located or surveyed within the late territory of Orleans before the twentieth day of December, one thousand eight hundred and three, or actually located or surveyed within the territory of Missouri, before the tenth day of March, one thousand eight hundred and four, by a surveyor duly authorized by the government making such grant, such persons shall be, and they are hereby, confirmed in their claims: *Provided*, That no claim shall be confirmed by this section which shall have been adjudged by either of the boards of commissioners, or a register or receiver of public moneys, or a recorder acting as such, to be antedated or otherwise fraudulent: nor any one to claim a greater quantity of land than the number of acres contained in one league square; nor the claim of any person, in his own right, who has received, in his own right, a donation grant from the United States, in said state or territory: *And provided also*, That no confirmation made by this section shall affect the rights of any person claiming the

Certain claim-  
ants confirmed  
in their titles or  
claims.

Proviso.

Proviso.

same lands or any part thereof, whose claim has been confirmed by a board of commissioners for ascertaining and adjusting claims to land in said state or territory, nor preclude a judicial decision between private claimants in such interfering claims.

Certain other  
claims con-  
firmed.

**SEC. 2.** *And be it further enacted,* That every person or persons claiming lands in the said state or territory, by right of donation under any former laws, whose claims are contained in the report of any of the boards of commissioners, or the report of the register and receiver of public moneys, or of the recorder of land titles, made or hereafter to be made under existing laws, and which claims shall appear by the said reports not to have been confirmed, merely because the tracts claimed were not inhabited on the twentieth of December, one thousand eight hundred and three, such person or persons shall be and they are hereby confirmed in their respective claims: *Provided*, That in every other respect such claims shall be embraced by the provisions, and conform to the limitations and restrictions, prescribed by former laws for granting the right of donations in the said state and territory.

Proviso.

The proper  
registers of land  
offices and re-  
corders of land  
titles to give the  
necessary certifi-  
cates.

**SEC. 3.** *And be it further enacted,* That it shall be the duty of the several registers of the land offices, and of the recorder of land titles in the state or territory aforesaid, with whom the claims in their respective districts have been entered, which are confirmed by this act, in all cases where the land has not been surveyed according to law, to make out, for the principal deputy surveyor of the district in which the land lies, an order of survey for each tract of land confirmed under this act, with a proper description of the tracts to be surveyed, wherein the quantity, locality, boundaries, and connexion, when practicable, with each other, and the tracts which have been heretofore confirmed, shall be stated; and on the return of the plat of survey, or where an order of survey is not necessary, the said register or recorder of land titles shall, on application for that purpose, make out for each claimant, entitled thereto by the provisions of this act, a certificate of confirmation, directed to the Commissioner of the General Land Office, and if [it] shall appear to the satisfaction of said commissioner, that such certificate shall have been fairly obtained according to the true intent and meaning of this act, then and in that case patents shall be granted in like manner as is provided by law for the other lands of the United States. And the said register or recorder shall be entitled to receive from the person applying therefor, where he shall have previously issued an order of survey, for such order of survey and certificate, the sum of one dollar and fifty cents, and for each certificate without an order of survey, the sum of one dollar.

Made the duty  
of the principal  
deputy surveyor  
to survey the  
lands designated  
by the orders of  
survey.

**SEC. 4.** *And be it further enacted,* That it shall be the duty of the principal deputy surveyor, on receiving an order of survey from the register or recorder of land titles, and the surveying fees from the claimant, which shall not exceed three dollars for every mile to be surveyed and marked, to survey or cause to be surveyed, under the direction of the surveyor general, or surveyor of the lands south of the state of Tennessee, the several tracts of land confirmed by this act; and the said principal deputy surveyor shall make return of the surveys in separate plats to the register or recorder of the district within which the land lies, and also transmit to the surveyor general, or surveyor of the lands south of the state of Tennessee, as the case may be, a plat or plats of the surveys directed to be made by this section, who shall respectively transmit copies thereof to the commissioner of the General Land Office.

Actual settlers  
entitled to the  
pre-emption.

**SEC. 5.** *And be it further enacted,* That every person, and the legal representatives of every person, who has actually inhabited and cultivated a tract of land lying in that part of the state of Louisiana which composed the late territory of Orleans, or in the territory of Missouri, which tract is not rightfully claimed by any other person, and who shall not

have removed from said state or territory, shall be entitled to the right of pre-emption in the purchase thereof, under the same restrictions, conditions, provisions and regulations, in every respect as is directed by the act, entitled "An act giving the right of pre-emption in the purchase of lands, to certain settlers in the Illinois territory," passed February fifth, one thousand eight hundred and thirteen.

Act of Feb. 5,  
1813, ch. 20.

APPROVED, April 12, 1814.

STATUTE II.

**CHAP. LVI.—*An Act to repeal an act, entitled “An act laying an embargo on all ships and vessels in the ports and harbours of the United States,” and so much of any act or acts as prohibit the importation of goods, wares and merchandise of the growth, produce, or manufacture of Great Britain or Ireland, or of any of the colonies or dependencies thereof, or of any place or country in the actual possession of Great Britain.***

April 14, 1814.

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That the act, entitled "An act laying an embargo on all ships and vessels in the ports and harbours of the United States," passed on the seventeenth day of December, one thousand eight hundred and thirteen, be, and the same is hereby repealed: **Provided**, That all penalties and forfeitures which have been incurred under the said act, shall be recovered and distributed, and may be mitigated or remitted, in like manner as if the said act had continued in full force and virtue.

Repealing  
clause.

Act of Dec.  
17, 1813, ch. 1.

**SEC. 2. And be it further enacted,** That so much of any act or acts as prohibits the importation of goods, wares or merchandise, of the growth, produce, or manufacture of Great Britain or Ireland, or of any of the colonies or dependencies thereof, or of any place or country in the actual possession of Great Britain, and so much of any act or acts as prohibits importation into the United States or the territories thereof, in neutral ships or vessels, from any port or place situated in Great Britain or Ireland, or in any of the colonies or dependencies of Great Britain, be, and the same is hereby repealed: **Provided**, That all fines, penalties and forfeitures incurred by virtue of the said act or acts shall be recovered and distributed, and may be mitigated or remitted, in like manner as if the same had continued in full force and virtue: **And provided also** That nothing herein contained shall be construed to authorize or permit the importation of goods, wares or merchandise, or of any article, the property of, or belonging at the time of such importation, to the enemy or enemies of the United States.

Repeal of non-  
importation acts.

APPROVED, April 14, 1814.

Proviso.

**CHAP. LVII.—*An Act declaring the assent of Congress to an act of the General Assembly of the State of Tennessee, therein mentioned.***

STATUTE II.  
April 14, 1814.

Assent of  
Congress given.

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That the assent of Congress is hereby given and declared to an act of the general assembly of the state of Tennessee, entitled "An act to provide for the more equal and equitable apportionment of the direct tax, laid upon the state of Tennessee by an act of the Congress of the United States at the last session, among the counties in this state:" **Provided**, That if all the principal assessors shall not have been appointed prior to the first day of February last past, that then, and in that case, the principal assessors, in the respective assessment districts, shall suspend the delivery of the tax lists to the respective collectors for one month after the time allowed for the last appointed assessor to complete the assessments and make out his tax lists, to be delivered to the collector; during which time of one month, it shall be the duty of the several principal assessors to comply with the provisions of the above described act of the general assembly of the state of Tennessee.

Proviso.

Principal assessor last mentioned, to give notice to other principal assessors, by publication, of time of meeting.

If all the assessors do not attend at the place appointed, those appointed to make the apportionment.

Provision in case any of the assessors appointed do not perform the duties of the office.

**SEC. 2. And be it further enacted,** That it shall be the duty of the principal assessor last appointed, to give at least one month's notice to the other principal assessors, by publication in the newspapers published at Nashville, Knoxville, and Hawkins court-house, of the time of meeting at the seat of government of said state to make the appointments aforesaid, which time of meeting shall be at least twenty days before the period at which the principal assessor last appointed will be required to deliver his tax lists to his principal collector.

**SEC. 3. And be it further enacted,** That if all the principal assessors should not attend at the time notified as aforesaid, that then, and in that case, those that do attend shall proceed to make an apportionment for their respective districts, by making the quota of each county bear the same proportion to the aggregate amount of the direct tax already apportioned among the several counties of their respective districts, by the act of Congress passed at the last session, that the assessed value of the property of each county bears to the aggregate amount of the assessed value of the property of all the counties in the districts of those who do attend.

**SEC. 4. And be it further enacted,** That if any one or more of the principal assessors shall fail to attend and perform the duties enjoined by the provisions of this act, and the act of the state of Tennessee, which is herein referred to, that then, and in that case, such principal assessor or assessors shall immediately afterwards proceed to make out tax lists, and the tax shall be collected in their respective districts in the same manner as if this act had not been passed.

APPROVED, April 14, 1814.

#### STATUTE II.

April 16, 1814.

#### CHAP. LVIII.—*An Act authorizing an augmentation of the marine corps, and for other purposes. (a)*

Act of March 3, 1817, ch. 65.  
Marine corps authorized to be augmented.

The staff to be taken from the captains and subalterns.

Their pay.

President authorized to confer brevet rank in certain cases.

Proviso.  
Act of April 16, 1818, ch. 59.

Act of June 30, 1834, ch. 132.

President may appoint the offi-

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That the President of the United States be, and he is hereby authorized to cause the marine corps, in the service of the United States, to be augmented by the appointment and enlistment of not exceeding one major, fourteen captains, twelve first lieutenants, twenty second lieutenants, sixty-one sergeants, forty-two drums and fifes, and six hundred and ninety-six privates, who shall be respectively allowed the same pay, bounty, clothing and rations, and shall be employed under the same rules and regulations to which the said marine corps are or shall be entitled and subject.

**SEC. 2. And be it further enacted,** That the adjutant, paymaster and quartermaster of the marine corps, may be taken either from the line of captains or subalterns, and the said officers shall respectively receive thirty dollars per month, in addition to their pay in the line, in full of all emoluments.

**SEC. 3. And be it further enacted,** That the President of the United States be, and he is hereby authorized to confer brevet rank on such officers of the marine corps as shall distinguish themselves by gallant actions or meritorious conduct, or who shall have served ten years in any one grade: *Provided*, That nothing herein contained shall be so construed as to entitle officers so brevetted to any additional pay or emoluments, except when commanding separate stations or detachments, when they shall be entitled to and receive the same pay and emoluments which officers of the same grades are now or hereafter may be allowed by law.

**SEC. 4. And be it further enacted,** That it shall be lawful for the President of the United States, in the recess of the Senate, to appoint any

(a) See notes of acts relating to the marine corps, vol. i. 594.

of the officers authorized by this act; which appointments shall be submitted to the Senate at their next session, for their advice and consent.

cers in the recess  
of the Senate.

Sec. 5. *And be it further enacted*, That it shall be lawful for the President of the United States, in the recess of the Senate, to appoint all or any of the officers of the navy authorized by existing laws; which appointments shall be submitted to the Senate at their next session, for their advice and consent.

And of the navy.

APPROVED, April 16, 1814.

STATUTE II.

CHAP. LIX.—*An Act authorizing the appointment of certain officers for the flotilla service.*

April 16, 1814.  
[Obsolete]  
Officers to be appointed.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President of the United States be, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint four captains and twelve lieutenants to be employed in the flotilla service of the United States, without rank in the navy, but with the same relative rank and authority in the flotilla service as officers of the same grade are entitled to in the navy of the United States.

Their rank.

Sec. 2. *And be it further enacted*, That the said captains shall receive the pay and subsistence of a captain in the navy commanding a ship of twenty and under thirty-two guns, and the lieutenants the same pay and subsistence as officers of the same rank are entitled to in the navy of the United States, and shall be governed by the rules and regulations provided for the government of the navy.

Pay and emol-  
uments.

Sec. 3. *And be it further enacted*, That it shall be lawful for the President of the United States to appoint, in the recess of the Senate, any of the officers authorized by this act, which appointments shall be submitted to the Senate at their next session.

May be ap-  
pointed during  
recess of the  
Senate.

APPROVED, April 16, 1814.

STATUTE II.

CHAP. LX.—*An Act to revive and continue in force “An act declaring the assent of Congress to certain acts of the States of Maryland and Georgia.”*

April 16, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the act which passed the seventeenth day of March, in the year one thousand eight hundred, entitled “An act declaring the assent of Congress to certain acts of the states of Maryland and Georgia,” be, and the same is hereby revived and continued in force until the third day of March, one thousand eight hundred and twenty-two: *Provided*, That nothing herein contained shall authorize the demand of a duty on tonnage, on vessels propelled by steam, employed in the transportation of passengers.

Act of March  
17, 1800, ch. 15,  
continued in  
force until  
March 3, 1822.

APPROVED, April 16, 1814.

STATUTE II.

CHAP. LXI.—*An Act confirming certain claims to land in the Illinois territory, and providing for their location.*

April 16, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the decisions made by the commissioners (appointed in pursuance of the act, entitled “An act for the revision of former confirmations, and for confirming certain claims to land in the district of Kaskaskia,”) passed the twentieth day of February, one thousand eight hundred and twelve) where such decisions were in favor of the claims, and where the commissioners have reported specially and have not rejected the claims; all such claims as entered in their report to the Secretary of the Treasury, bearing date the fourth day of January, one thousand eight hundred and thirteen, shall be and the same are hereby confirmed.

Act of Feb. 20,  
1812, ch. 22.  
Act of April 26,  
1816, ch. 101.  
Act of Feb. 27,  
1815, ch. 63.

Claims transmitted by Michael Jones confirmed.

Proviso.

Proviso.

Boundaries of reservation to satisfy unlocated claims.

Actual settlers entitled to pre-emption.

Proviso.

Notice to be given by Register of Land Office at Kaskaskia, that persons claiming pre-emption rights may come forward.

After 1st October owners of unlocated confirmed claims to exhibit their claims, &c.

**SEC. 2. And be it further enacted,** That all the claims contained in a list transmitted to the Secretary of the Treasury by Michael Jones, one of the commissioners aforesaid, bearing date the eighteenth day of January, one thousand eight hundred and thirteen, shall be and the same hereby are confirmed: *Provided*, That any person who may have received a militia right, shall not receive in addition thereto more than three hundred acres of land by virtue of this section; and it shall be the duty of the Commissioner of the General Land Office to enter the list aforesaid of record in his office: *And provided also*, That nothing in this act shall prevent or bar a judicial decision between persons claiming the same original title or claim.

**SEC. 3. And be it further enacted,** That all that tract of land included within the following boundary, viz: beginning at the township line nearest to and above the mouth of Big Muddy river, on the Mississippi river; thence east to the Meridian line running from the mouth of the Ohio river, thence north with the said meridian line to the north boundary lines of township number five, north; thence west to the Mississippi river, thence down the same to the beginning, shall be, and the same hereby is reserved and set apart to satisfy the unlocated claims of persons to land within the Illinois territory confirmed to them heretofore or by this act.

**SEC. 4. And be it further enacted,** That any person or persons residing within the tract reserved by this act, and who had actually cultivated or improved any tract of land therein, before the fifth day of February, one thousand eight hundred and thirteen, not rightfully claimed by any other person, shall be entitled to a pre-emption in the purchase of such tract of land including the improvement: *Provided*, That the purchaser shall not enter less than one quarter section or more than one section; and any person claiming a pre-emption in the purchase under this act, who may be the owner of any unlocated confirmed claim which may be located within the tract aforesaid, shall be and is hereby authorized to deliver to the receiver of public money for the district within which the land lies, the evidences of his or their claim, which shall be received as payment for the quantity of land such person or persons would have been entitled to locate by virtue thereof; and in all cases where the land purchased shall not be completely paid for by the evidences of confirmed claims, the residue of the land shall be paid for at the same price, in the same manner, under the same restrictions, and liable to the same forfeiture, as other public lands sold at private sale.

**SEC. 5. And be it further enacted,** That it shall be the duty of the Register of the Land Office for the district of Kaskaskia, to give notice that all persons entitled to a pre-emption in the purchase of any tract of land by virtue of this act, may make such purchase on application to him at his office on or before the first day of October next; and any person failing or refusing to enter with the Register of the Land Office the land by such person improved, on or before the first day of October next, shall lose the right of pre-emption given by this act.

**SEC. 6. And be it further enacted,** That after the first day of October next, it shall be lawful for any person or persons being the owner of any unlocated confirmed claim, to enter with the register of the land office for the Kaskaskia district, any quantity of land within the reserved tract aforesaid, not exceeding one quarter section more than the quantity of acres contained in his claim or claims, and to deliver to the receiver of public money the evidence of his claim, which shall be received in payment for the number of acres specified therein, and the residue of the land thus entered which may exceed the amount of confirmed claims thus paid in, shall be paid for at the same price and in like manner as the other public lands of the United States sold at private sale. And if two or more persons shall make applications at the same time to enter

the same tract or tracts of land, the priority of right to enter shall be decided by lot in the presence of the Register of the Land Office; and any person or persons failing or refusing to enter or locate his claim within the reserved tract aforesaid, according to the provisions of this act, on or before the first day of May, one thousand eight hundred and fifteen, shall forfeit all right or claim against the United States, derived from confirmations under this act or any former law.

*SEC. 7. And be it further enacted,* That it shall be the duty of the Register of the Land Office for the Kaskaskia district, to make out a certificate of confirmation to each person whose claim or claims are confirmed by this act, or by any former law, within the territory of Illinois; and such certificate shall specify the quantity of land confirmed to the holder thereof, and shall be sufficient evidence of claim, within the meaning of this act, to entitle the owner or holder thereof to a credit with the receiver of public moneys, for the quantity of land mentioned in such certificate, within the reserved tract aforesaid; and the Register of the Land Office shall receive the sum of seventy-five cents from the person demanding and receiving such certificate.

*SEC. 8. And be it further enacted,* That patents shall be obtained for lands entered under this act, in the reserved tract aforesaid, in the same manner and on the same terms as are provided by law for other public lands of the United States.

APPROVED, April 16, 1814.

Certificates to be given by register of land office for Kaskaskia district, &c. &c.

Patents to be granted as for other lands.

#### STATUTE II.

CHAP. LXII.—An Act directing the disposition of money paid into the courts of the United States.

April 18, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That upon the payment of any money into any District or Circuit Court of the United States, to abide the order of the court, the same shall be deposited in such incorporated bank as the court may designate, and there remain till it shall be decided to whom it of right belongs: *Provided*, That if in any judicial district there shall be no incorporated bank, the court may direct such money to be deposited according to its discretion: *Provided also*, That nothing herein shall be construed to prevent the delivery of any such money upon security, according to agreement of parties, under the direction of the court.

APPROVED, April 18, 1814.

Act of March 3, 1817, ch. 108.  
Money to be deposited in incorporated banks.

Proviso, as to agreement of parties.

#### STATUTE II.

CHAP. LXV.—An Act granting pensions to the officers and seamen serving on board the revenue cutters in certain cases.

April 18, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the officers and seamen of the revenue cutters of the United States, who have been or may be wounded or disabled in the discharge of their duty whilst co-operating with the navy by order of the President of the United States, shall be entitled to be placed on the navy pension list, at the same rate of pension, and under the same regulations and restrictions as are now provided by law for the officers and seamen of the navy.

APPROVED, April 18, 1814.

Pensions to officers and seamen on board the revenue cutters in certain cases.

**STATUTE II.**  
April 18, 1814.

Congress to meet on the last Monday of Oct. 1814.

**CHAP. LXVI.—*An Act fixing the time for the next meeting of Congress.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That after the adjournment of the present session, the next meeting of Congress shall be on the last Monday in October next.

**APPROVED,** April 18, 1814.

**STATUTE II.**

April 18, 1814.

[Expired.]

Salary of the paymaster fixed.

Additional allowance for clerk hire.

District assistant paymasters to be appointed.

Proviso.

Disbursements to be made by district paymasters.

District paymasters to forward accounts with vouchers to the paymaster of the army.

Proviso.

Pay of district paymasters.

District and assistant district paymasters to give bonds; made subject to

**CHAP. LXVII.—*An Act fixing the salary of the Paymaster of the Army of the United States, and allowing a sum for the employment of additional clerks in his office, for the year one thousand eight hundred and fourteen, and providing for the appointment of Assistant District Paymasters.***

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in lieu of the monthly compensation now allowed by law to the paymaster of the army of the United States, he shall receive an annual salary of two thousand dollars, to be paid quarter-yearly at the treasury of the United States, and to commence on the first day of January last; and that in addition to the amount already allowed by law for clerk hire, in the office of the paymaster of the army of the United States, there shall be allowed the further sum of five thousand five hundred and forty-seven dollars, for the purpose of employing additional clerks in, and for contingent expenses of his office for the present year, to be paid out of any money in the treasury not otherwise appropriated.

**SEC. 2. And be it further enacted,** That the President of the United States be, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint so many assistant district paymasters, not exceeding thirty, as the public service may, in his opinion, require: *Provided*, That the President of the United States shall have power to appoint any officer authorized by this act, during the recess of the Senate, to be submitted to them for their advice and consent, at their next session.

**SEC. 3. And be it further enacted,** That it shall be the duty of the paymaster of the army, under the direction of the War Department, to make all disbursements of money within that department to the district paymasters, and to adjust, state, and exhibit their several accounts, according to such forms, and within such periods as shall be prescribed for that purpose by the Treasury Department.

**SEC. 4. And be it further enacted,** That to secure the regular and punctual payment of the troops, the district paymasters shall examine and transmit to the paymaster of the army the accounts and vouchers for all disbursements which have been made by them to the troops of the army or district where they shall be stationed, as soon as the first payment shall have been made, and accompany the same with an estimate for the next payment; which accounts and estimates shall be regularly transmitted, that settlements may be made and competent funds remitted, *Provided also*, That the said district and assistant paymasters shall make payments to the militia in the service of the United States when required by the Secretary of War or the paymaster of the army.

**SEC. 5. And be it further enacted,** That the assistant district paymasters shall receive the pay and emoluments of a captain of infantry, and forage for one horse.

**SEC. 6. And be it further enacted,** That the district and assistant district paymasters shall severally give bonds, with good and sufficient security to the United States, for the faithful performance of their duties, in such sums as shall be required by the paymaster of the army, under

the direction of the War Department, and shall be subject to the rules and articles of war.

the rules and  
articles of war.

**SEC. 7.** *And be it further enacted,* That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

Continuance  
of this act to  
Feb. 17, 1816.

APPROVED, April 18, 1814.

STATUTE II.

**CHAP. LXIX.—*An Act authorizing a subscription for the laws of the United States, and for the distribution thereof.***

April 18, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Department of State be, and he hereby is authorized and directed to subscribe, on behalf of the United States, for one thousand copies of the edition of the laws thereof, proposed to be printed and published by John Bioren and W. John Duane, of the city of Philadelphia, and Roger C. Weightman, of the city of Washington, upon such terms as he may deem reasonable, not exceeding fifteen dollars per copy: *Provided*, That said publication shall contain an edition of the laws of the United States, the declaration of independence, the articles of confederation, and the constitution thereof, and the treaties and conventions made between the United States and foreign nations and the Indian tribes, and that it shall be comprised in four volumes, royal octavo, and shall include the laws passed at the present session of Congress, and that all laws relating entirely to the District of Columbia shall be excluded therefrom: *And provided further*, That the said edition shall be executed on a plan, and in a manner that shall be prescribed by the Secretary of State and the Attorney General of the United States, whose duty it shall be to direct what acts shall be printed by title only. And the Secretary of State is hereby authorized and required to appoint a competent person to prepare said edition for publication, and to superintend the same under the direction of the Secretary of State and the Attorney General, who for his services shall be compensated by the publishers.

[Obsolete.]  
Secretary of  
State to sub-  
scribe for 1000  
copies of the  
edition of the  
laws, by Bioren,  
Duane, and  
Weightman.

Proviso.

Proviso.

**SEC. 2.** *And be it further enacted,* That the said Secretary shall cause the said copies of the laws to be distributed as soon as may be after publication, in manner following: one set shall be delivered to the President of the United States, the Vice-President, and to each member of the Senate and House of Representatives; six sets shall be delivered to the secretary of the Senate, and eighteen sets to the clerk of the House of Representatives, for the use of said houses respectively; one set shall be delivered to each of the judges of the Supreme Court, and clerk thereof, to each of the judges of the District Courts, and to each of the marshals, clerks, and attorneys of each district; one set shall be delivered to the Secretary of State, the Secretary of the Treasury, to the Secretary of War, to the Secretary of the Navy, to the Attorney General, to the Director of the Mint, to the Comptroller, Auditor, and Register of the Treasury, to the Treasurer, to the Accountants of the War and Navy departments, to the Postmaster General and the two Assistant Postmasters General, to the Commissioner of the Revenue, and to the Commissioner of the General Land Office each; two sets shall be delivered to the Legislatures of the several states and territories respectively; one set shall be delivered to each of the governors of the several states and territories; and one set shall be delivered to each of the judges of the courts in the several territories; and the residue of said subscription shall remain at the future disposal of Congress.

Distribution  
of the 1000  
copies regu-  
lated.

**SEC. 3.** *And be it further enacted,* That in case of the death, resignation, or dismissal from office of either of the officers before mentioned,

To go to the  
successors in

office of certain officers mentioned.

Future acts of Congress to be published in the form prescribed by this act.

excepting the President and Vice-President of the United States, the members of the Senate and House of Representatives, and the judges of the Supreme and District Courts, the said copies of the laws delivered to them, as aforesaid, shall belong to, and be delivered up to their respective successors in the said offices.

SEC. 4. *And be it further enacted*, That the acts passed at each succeeding session of Congress, including future treaties, shall be printed in a form corresponding with the said edition, and shall be distributed in the same manner as heretofore by law directed.

APPROVED, April 18, 1814.

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## STATUTE II.

April 18, 1814.

[Obsolete.]  
Purchase au-  
thorized.

Appropriation,  
to be dis-  
tributed as prize  
money.

Specific ap-  
propriations.

Five thousand  
dollars in addi-  
tion to his prize  
money awarded  
to Oliver H.  
Perry.

**CHAP. LXX.—An Act authorizing the purchase of the vessels captured on lake Erie.**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President of the United States be, and he is hereby authorized to cause to be purchased the British vessels which were captured on lake Erie by the American squadron, on the tenth day of September, in the year one thousand eight hundred and thirteen; and the sum of two hundred and fifty-five thousand dollars, in payment for the said vessels, shall be distributed as prize money among the captors, or their heirs.

SEC. 2. *And be it further enacted*, That for carrying into effect this act, a sum not exceeding two hundred and fifty-five thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated.

SEC. 3. *And be it further enacted*, That there be allowed and paid to Captain Oliver H. Perry, out of any money in the treasury not otherwise appropriated, in addition to his share of prize money, as commander of the ship Lawrence, the sum of five thousand dollars.

APPROVED, April 18, 1814.

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## STATUTE II.

April 18, 1814.

**CHAP. LXXIII.—An Act extending relief to certain purchasers of public lands in the Mississippi territory.**

Allowance of  
one year from  
1st June, 1814,  
to purchasers  
of land of the  
United States  
who have been  
subjected to  
claimants under  
Spanish grants  
for payment of  
interest.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That any person or persons having purchased lands of the United States, in the Mississippi Territory, who have been subjected to prosecutions by adverse claimants, who derived their titles from a Spanish grant, warrant, or order of survey, and where such prosecutions have terminated favourably to purchasers from the United States, such purchasers shall have one year from the first day of June next, for the payment of any interest that may be due from them to the United States, on the purchases aforesaid.

APPROVED, April 18, 1814.

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## STATUTE II.

April 18, 1814.

Discontinuance  
of post-roads.

Maryland.

Virginia.

**CHAP. LXXV.—An Act to alter and establish certain post-roads.**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the post-roads hereafter named be discontinued:

*In Maryland*.—From Queen Ann's to Pig Point.

*In Virginia*.—From Mecklinburg Courthouse, by St. Tammany and Lombardy Grove, to Gees' Bridge. From Tazewell Courthouse, by Russell Courthouse and Lee Courthouse, to Cumberland Gap. From Springfield to Romny.

*In North Carolina.*—From Suffolk, by Gates Courthouse, to Edenton. From Elizabethtown to Whitesville. From Charlotte, by Beaty's Ford, to Lincolnton.

Discontinuance of post-roads.  
North Carolina.  
Georgia.

*In Georgia.*—From Greensborough to Washington. From Darien, by Jones, to Milledgeville.

*In Kentucky.*—From Lewis Courthouse, by Flemingsburg, Millersburg, Mount Sterling, Olympian Springs, and Little Sandy salt works, to Cattletsburg.

*In Tennessee.*—From Alexander's, by White Plains, to Carthage. From Bledsoe Courthouse to Franklin Courthouse.

*In Ohio.*—From Steubenville, by Faucettstown, to New Lisbon. From New Lisbon, by Salem, to Columbiana. From Springfield to Troy. From Zanesville to Coshocton.

*In Louisiana.*—From La Fourch, by Point Coupee, to Opelousa.

Tennessee.

Ohio.

Louisiana.

Indiana.

Establishment of post-roads.  
New Hampshire.

*In Indiana.*—From Jeffersonville, by Clarksville, to Vincennes.

SEC. 2. *And be it further enacted,* That the following be established post-roads:

*In New Hampshire.*—The post-road from Rochester to Wakefield be altered so that it pass through Farmington, Middleton, and Wolfborough, to Wakefield.

*In Maine.*—From Waterford, by Norway, Plantation Third, Rumford, and Bethel, to Waterford. From Livermore, by Jay and Wilton, to Farmington.

Maine.

*In Massachusetts.*—From Springfield to Southwick. From Stafford, Connecticut, by Monson, to Palmer, in Massachusetts. From Hatfield, by Whately, Conway, and Ashfield, to Charlemont. From Athol to Greenfield. From Kingston to Halifax.

Massachusetts.

*In Connecticut.*—From Middletown, by Hebron, to Windham. From Sharon, by Ellsworth, Cornwall bridge, and Warren, to Litchfield. From Providence, in Rhode Island, through Scituate, to Ashford, in Connecticut.

Connecticut.

*In New York.*—From Bettsburg to Deposit. From Albany, by Bath, Sand Lake, Stephenson, Hancock, and Lanesborough, to Dalton, in Massachusetts. From Sheldon, by Willink and Hamburg, to Buffaloe. From Onondago, by Tully, Preble, and Homer, to Courtland Courthouse. From Chesterfield to Jay, in Essex county. From Peekskill, by West-point, to Newburg. From Stamford, by Waterville, to Roseville. From Esperanza, by Schoharie Courthouse and Middleburg, to Stanford, on the turnpike road. From Middletown, Delaware county, by Colchester and Hancock, to Deposit. From Aurelius to Sempronius. From Brooklyn to Flatbush. From Albany, by Spencertown, to Sheffield, in Massachusetts. From Cairo, by Windham, to Lexington. From Green, on the turnpike, west, to Lisle.

*In New Jersey.*—From Morristown, by Newtown, to Millford, in Pennsylvania.

New York.

*In Pennsylvania.*—From Wysor, by Orewill and Warren, to Nanticoke, in New Jersey. From Washington to West Alexandria. From York, by York Haven, to Middletown. From Somerset, by Melford, Turkeyfoot and Addison, to Smith's Stand on the national road. From Lewistown, by Beavertown, Middleburg and Selin's Grove, to Sunbury. From Beavertown to Burgetstown. From Burgetstown, by Hookstown, Georgetown, Beaver bridge and Fulkstown, to New Lisbon, in Ohio. From Burlingville to Easton. From Wilmington, by West Chester, to Pottsgrove, Swamp Churches and Summary Town, to Samuel Seller's tavern, on the post-road leading from Philadelphia toward Bethlehem, in Bucks county. From the town of Indiana, through Kataning to Butler Town.

*In Ohio.*—From Urbanna to Springfield, in Champaign county. From Canton, by Springfield, Suffield, Talmadge and Stow, to Cleveland.

New Jersey.

Pennsylvania.

Ohio.

- Establishment of post-roads.** From Portsmouth to Vanceburg, in Kentucky. From Urbanna to Troy. From Chillicothe, by Lebanon, to Cincinnati. From Athens, by Lancaster, to Columbus. From Cadiz, by Freeport, White Eyes Plains, Coshocton, Mount Vernon and Clinton, to Fredericktown. From Steubenville, by Fausttown, Fulkstown, Achor, Fairfield, Columbiana, Salem, Grissels, Sandy Store, Thompson's salt works, and Lower salt works, to Steubenville. From Columbus, by Washington, to New-market. From Columbus, by London, to Xenia.
- Indiana.** *In Indiana.*—From Eaton, in Ohio, to Salisbury. From Washington Courthouse to Valonia. From Charlestown, by Washington Courthouse and Lindly's mills, to Vincennes.
- Illinois.** *In Illinois.*—From Cahokia, by Madison Courthouse and Clinton Hill, to Cahokia. From Kaskaskia to Johnson Courthouse.
- Delaware.** *In Delaware.*—From Christiana to Newark.
- Maryland.** *In Maryland.*—From Libertytown, by Union Bridge and Uniontown, to Westminster. From Annapolis to Pig Point.
- Virginia.** *In Virginia.*—From Clarksburg, by Morgantown, Waynesboro', in Pennsylvania, to Wheeling. From Monroe Courthouse to Lewisburg. From Fredericksburg to the mouth of Potomac run. From Fincastle, by the mouth of Cowpasture, to Callahan's. From Norfolk, by Elizabeth-city, to Edenton, in North Carolina. From Wood Courthouse to Jacksonville. From Abingdon, by Russell Courthouse and Mockinson Gap, to Abingdon. From Pughtown to Springfield. From Dumfries, by Walnut Branch, to Fauquier Courthouse. From Columbia to Warren. From Charlottesville to Warren. From Percival's, by Lewisville and Lombardy Grove, to St. Tammany. From Petersburg, by Frenchtown, to Morganville. From Hanover Courthouse, by Hanover-town and New-Castle, to New Kent Courthouse.
- Kentucky.** *In Kentucky.*—From Mount Sterling to Floyd Courthouse. From Bairdstown, by Grayson Courthouse and Butler Courthouse, to Russelville. From Washington, by Williamsburg, to Lewis Courthouse. From Greenup Courthouse to Little Sandy salt works.
- North Carolina.** *In North Carolina.*—From Grayson Courthouse, Virginia, by Edwards and M'Millen's, to Ash Courthouse. From Suffolk, Virginia, by Sunbury and Gates Courthouse, to Edenton. From Trent Bridge, by Trenton, to Duplin Courthouse. From Winton to Gates Courthouse. From Windsor to Williamston's. From Wilmington, by Whiteville and Fairbluff, to Barfield Mill, in South Carolina. From Charlotte to Lincolnton. From Salisbury to Lincolnton. From Hillsborough, by High Rock, to Lennox Castle.
- Tennessee.** *In Tennessee.*—From Newport, by Greenville, Rogersville, and Lee Courthouse, in Virginia, to Cumberland Gap. From Carthage, by Sparta, to Alexander's. From Sparta, by M'Minville and Winchester, in Franklin county, to Huntsville, in the Mississippi territory.
- South Carolina.** *In South Carolina.*—From Belfast, by Satterthwait's, to Cambridge.
- Georgia.** *In Georgia.*—From Milledgeville, by Greenboro, Lexington, and Danielsville, to Carnsville. From Milledgeville, by Irvinton, Dublin, Montgomery Courthouse, Tatnal Courthouse, and Barrington, to Darien. From Dublin to Telfair Courthouse. From Riceboro, by Barrington and Jefferson, to St. Marys. From Brunswick to Frederica.
- Louisiana.** *In Louisiana.*—From Blanchardsville, by Assumption, to Opelousa. From Assumption to La Fourch (Interior) Courthouse. From Concordia to Washita Courthouse. From Concordia to Warren Courthouse.
- SEC. 3. And be further enacted,** That the Postmaster-General cause a mail to be carried from the nearest post-office on any established post-road to the Courthouse of any county which is now, or may hereafter be, established in any of the states or territories of the United States, and which is not or will not otherwise be accommodated with the mail; and the road on which the same shall be so carried, shall thereupon become a

post-road, and so continue until other provision shall be made by law for the accommodation thereof with the mail.

**SEC. 4. And be it further enacted,** That the Secretary of State be, and is hereby authorized to transmit by the mail, free of postage, one copy of the documents hereafter mentioned, being on subjects of a general nature, and which may be ordered to be printed by either house of Congress, namely, of communications with the accompanying documents, made by the President of the United States to Congress, or either house thereof; of reports made by the Secretary of State, by the Secretary of the Treasury, by the Secretary of War, by the Secretary of the Navy, by the Postmaster General, by the Commissioners of the Sinking Fund, to Congress, or either house thereof, in pursuance of any law or resolution of either house: affirmative reports on subjects of a general nature made to Congress, or either house thereof, by any committee respectively: for each of the Judges of the Supreme Court, and of the District Courts, and of the territories of the United States, to any post-office within the United States, they may respectively designate.

Certain documents may be transmitted by Secretary of State free of postage.

APPROVED, April 18, 1814.

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#### STATUTE II.

**CHAP. LXXVIII.—*An Act to provide for the collection and preservation of such flags, standards, and colours as shall have been or may hereafter be taken by the land and naval forces of the United States, from their enemies.***

April 18, 1814.

**Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,** That the Secretaries of the War and Navy Departments be, and they are hereby directed to cause to be collected and transmitted to them, at the seat of the government of the United States, all such flags, standards, and colours as shall have been or may hereafter be taken by the army and navy of the United States, from their enemies.

Made the duty of the Secretaries of the War and Navy Departments to collect at the seat of government captured flags, &c. &c.

**SEC. 2. And be it further enacted,** That all the flags, standards, and colours of the description aforesaid, which are now in the possession of the departments aforesaid, and such as may be hereafter transmitted to them, be, with all convenient despatch, delivered to the President of the United States, for the purpose of being, under his direction, preserved and displayed in such public place as he shall deem proper.

To be displayed in some public place, designated by the President.

**SEC. 3. And be it further enacted,** That the sum of five hundred dollars be, and the same is hereby appropriated, for the above purposes, out of any moneys in the treasury not otherwise appropriated.

Appropriation.

APPROVED, April 18, 1814.

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#### STATUTE II.

**CHAP. LXXIX.—*An Act to lessen the compensation for marshals, clerks and attorneys in the cases therein mentioned.***

April 18, 1814.

[Repealed.]

**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 June next, there shall not be allowed or paid to either the Marshal or Attorney of the Districts of Massachusetts, Rhode Island, Connecticut, the southern district of New York, or Pennsylvania, nor to the Clerk of the District and Circuit Court of the United States, in either of said districts, any daily compensation for attending on the said courts, and that the Clerks of the District and Circuit Courts of the United States shall be entitled to one half of one per centum and no more on money deposited in court, any law to the contrary notwithstanding.

Act of Feb. 28, 1799, ch. 19.  
Act of March 8, 1824, ch. 26.  
Certain marshals, attorneys and clerks no longer to have a daily allowance for attending courts.

APPROVED, April 18, 1814.

**STATUTE II.**

April 18, 1814.

[Obsolete.]

Act of Feb.  
28, 1795, ch. 36.Act of May  
8, 1792, ch. 33.Act of March  
2, 1803, ch. 15.Additional  
officers autho-  
rized; their  
rank,  
and duties.**CHAP. LXXX.—An Act in further addition to an act, entitled “An act more effectually to provide for the national defence by establishing an uniform militia throughout the United States.”**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in addition to the officers of the militia provided for by the act, entitled “ An act more effectually to provide for the national defence by establishing an uniform militia throughout the United States,” approved May the eighth, one thousand seven hundred and ninety-two, and by an act in addition to the said recited act, approved March the second, one thousand eight hundred and three, there shall be to each division, one Division Inspector, with the rank of Lieutenant Colonel, and one Division Quartermaster, with the rank of Major; to each brigade one Aid-de-camp, with the rank of Captain; and the Quartermasters of brigade heretofore provided for by law, shall have the rank of Captain. And it shall be incumbent on the said officers to do and perform all the duties which by law and military principles are attached to their offices respectively.

APPROVED, April 18, 1814.

**STATUTE II.**

April 18, 1814.

[Expired.]

Act of Feb.  
28, 1795, ch. 36.  
Courts mar-  
tial for the trial  
of drafted mili-  
tia to be com-  
posed of militia  
officers.Stoppage of  
pay for delin-  
quencies to re-  
fer to the pay at  
the time the  
offence was  
committed.What shall be  
deemed a suffi-  
cient summons.Act of Feb.  
28, 1795, ch. 36.Upon non-ap-  
pearance of delin-  
quent, he  
may be pro-  
ceeded against.Witnesses  
may be sum-  
moned by presi-  
dent of a court  
martial.**CHAP. LXXXII.—An Act in addition to the act, entitled “An act to provide for calling forth the militia to execute the laws of the union, suppress insurrections, and repel invasions, and to repeal the act now in force for those purposes.”**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That courts martial to be composed of militia officers alone for the trial of militia drafted, detached and called forth for the service of the United States, whether acting in conjunction with the regular forces or otherwise, shall, whenever necessary, be appointed, held and conducted in the manner prescribed by the rules and articles of war for appointing, holding, and conducting courts martial for the trial of delinquents in the army of the United States.

**SEC. 2. And be it further enacted,** That in all cases in the militia, where an offence is punishable by stoppage of pay or by imposing a fine, limited by the amount of pay, the same shall be taken to have relation to the monthly pay existing at the time the offence was committed.

**SEC. 3. And be it further enacted,** That if any delinquent directed to be summoned to appear before a court martial for neglect or refusal to obey the orders of the President of the United States in any of the cases recited in the first, second, third and fourth sections of the act, entitled “ An act to provide for calling forth the militia to execute the laws of the union, suppress insurrections, and repel invasions, and to repeal the act now in force for those purposes,” passed February twenty-eighth, one thousand seven hundred and ninety-five, shall be absent when any non-commissioned officer shall call to summon him, it shall be a sufficient summoning of such delinquent if the non-commissioned officer leave a copy of the summons or a written notice thereof, signed by him, with some person of suitable age and discretion, at the usual place of abode of such delinquent, at least ten days previous to the day of appearance. And in case of the non-appearance of such delinquent, the court martial may proceed with his trial in the same manner as if he had appeared and plead not guilty to the charge exhibited against him.

**SEC. 4. And be it further enacted,** That it shall be the duty of the president of any court martial for the trial of militia if required, and upon his being duly satisfied that such testimony is material to the trial, to issue his precept, directed to any person to be summoned as a witness, commanding his or her attendance at such court to testify for or

against the person to be tried, as the case may be; and any witness having been duly summoned, and failing to appear, without a reasonable excuse, shall forfeit and pay a sum not exceeding fifty dollars, to be sued for and recovered in the name of the United States, by bill, plaint, or information, in any court of competent jurisdiction. And if any witness, when called upon for that purpose, shall refuse to testify, or shall behave with contempt to the court, or if any other person shall use any menacing words, signs or gestures, in presence thereof, or shall cause any riot or disorder therein, it shall be lawful for such court to punish every such offender by imprisonment for a term not exceeding one month at the discretion of the court.

*Sec. 5. And be it further enacted,* That for the purpose of carrying into execution the sentence, judgment or order of any such court martial, for any of the offences specified in the last clause of the preceding section of this act, it shall be lawful for the court to issue an order to any commissioned officer of militia not below the rank of captain, commanding him to carry the same into effect by military force, whose duty it shall be to obey the same, and execute the order accordingly.

*Sec. 6. And be it further enacted,* That on the trial of delinquents, for offences not capital, by any such court martial, the deposition of witnesses taken before a justice of the peace or other person authorized to take affidavits to be read in any court of record in the state where the same shall be taken, may be read in evidence, provided the prosecutor and person accused are present at taking the same, or are duly notified thereof. And further, that the returns of captains or other commanding officers of companies, of delinquents drafted or ordered into the service of the United States, who shall have refused or neglected to enter the same sworn to as aforesaid, shall be competent evidence of the facts therein contained.

*Sec. 7. And be it further enacted,* That if any person shall wilfully swear false before any such court martial, or in any affidavit or deposition taken as aforesaid, he or she shall be adjudged to be guilty of wilful and corrupt perjury, and shall be indicted, tried and punished accordingly, by any court of competent jurisdiction in the state where such offence shall be committed.

*Sec. 8. And be it further enacted,* That the militia, when called into the service of the United States by virtue of the before recited act, may, if in the opinion of the President of the United States the public interest require it, be compelled to serve for a term not exceeding six months after their arrival at the place of rendezvous, in any one year.

*Sec. 9. And be it further enacted,* That regimental chaplains in the militia which have been or shall be called into the service of the United States, shall receive the same monthly pay and rations as a captain of infantry, with the addition of forage for one horse; and whenever called forth into the service of the United States, division quartermasters shall be entitled to the pay, emoluments and allowances of a deputy quartermaster general; brigade quartermasters, to the pay, emolument and allowances of an assistant deputy quartermaster general; and regimental quartermasters, to the pay and emoluments of a lieutenant of infantry, and sixteen dollars per month in addition thereto, and forage for one horse; division inspectors shall be entitled to the pay, emoluments and allowances of a lieutenant colonel of infantry; brigade majors, to the pay, emoluments and allowances of a major of infantry; aids-de-camp to brigadier generals, to the pay, emoluments and allowances of a captain of infantry; with an addition of sixteen dollars per month, and forage for one horse.

*Sec. 10. And be it further enacted,* That the expenses incurred or to be incurred by marching the militia of any state or territory of the United States to their places of rendezvous, in pursuance of a requisition

Penalty for  
not attending.

May be pun-  
ished for con-  
temptuous be-  
haviour when  
attending.

Court may  
issue orders for  
carrying the  
sentence in the  
last mentioned  
case into effect.

Rules of evi-  
dence.

Deemed  
guilty of per-  
jury for corrupt  
swearing, and  
punishable ac-  
cordingly.

Time militia  
called into the  
service of the  
United States  
may be com-  
pelled to serve.

Pay of chap-  
lains, &c. &c.  
of militia called  
into service of  
the U. States.

How militia  
called into ser-  
vice of the U.

States are to be paid, in certain cases.

**Proviso.**

Muster rolls to be signed by the proper officers.

Act of May 8, 1792, ch. 33.

Commissioned officers and others may be punished for acts committed while in service, after discharge.

Continuance of this act until Feb. 17, 1816.

**STATUTE II.**

April 18, 1814.

Pay, &c. &c. of commissioned and warrant officers.

Bounty and allowance to ordinary seamen and marines.

**Proviso.**

President may authorize the augmentation of pay in certain cases.

of the President of the United States, or which shall have been or may be incurred in cases of calls made by the authority of any state or territory which shall have been or may be approved by him, shall be adjusted and paid in like manner as the expenses incurred after their arrival at such place of rendezvous, on the requisition of the President of the United States: *Provided*, That nothing herein contained shall be considered as authorizing any species of expenditure previous to arriving at the place of rendezvous, which is not provided by existing laws to be paid for after their arrival at such place of rendezvous.

**SEC. 11.** *And be it further enacted*, That in all cases where a brigade of militia shall be called forth for actual service, it shall be the duty of the brigade major of such brigade to inspect and muster the same, and sign the muster rolls conformably to the provisions of the act entitled "An act more effectually to provide for the national defence, by establishing an uniform militia throughout the United States." If less than a brigade be called forth, then it shall be the duty of a brigade major of the district wherein such militia may rendezvous, to inspect and muster the same, and sign the muster rolls: two musters to be made in the manner aforesaid, one on the assembling, and the other on the discharge of such militia. If there should be no brigade major in the vicinity, the commanding officer may direct any officer under the rank of lieutenant colonel, whether of the regular troops or militia, to inspect and muster the militia so called forth.

**SEC. 12.** *And be it further enacted*, That any commissioned officer, non-commissioned officer, musician or private of the militia of the United States, who shall have committed an offence while in the actual service of the United States, may be tried and punished for the same, although his term of service may have expired, in like manner as if he had been actually in the service of the United States.

**SEC. 13.** *And be it further enacted*, That this act be continued in force for and during the present war, and no longer.

APPROVED, April 18, 1814.

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**CHAP. LXXXIV.—*An Act concerning the pay of officers, seamen and marines in the navy of the United States.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the pay and subsistence of the respective commissioned and warrant officers be as follows: a lieutenant other than a master commandant, or lieutenant commanding a small vessel, forty dollars per month and three rations per day; a chaplain forty dollars per month and two rations per day; a sailing master forty dollars per month and two rations per day; a surgeon fifty dollars per month and two rations per day; a surgeon's mate thirty dollars per month and two rations per day; a purser forty dollars per month and two rations per day; a boatswain twenty dollars per month and two rations per day; a gunner twenty dollars per month and two rations per day; a sail-maker twenty dollars per month and two rations per day; and that the pay to be allowed to the petty officers and midshipmen, and the pay and bounty upon enlistment of the seamen, ordinary seamen, and marines, shall be fixed by the President of the United States: *Provided*, That the whole sum to be given for the whole pay aforesaid, and for the pay of officers, and that the amount of bounties upon enlistment of seamen and marines, shall not exceed for any year the amount which may, in such year, be appropriated for those purposes respectively.

**SEC. 2.** *And be it further enacted*, That the President be, and he is hereby authorized to make an addition, not exceeding twenty-five per cent., to the pay of the officers, petty officers, midshipmen, seamen and

marines engaged in any service, the hardships or disadvantages of which shall, in his judgment, render such an addition necessary.

APPROVED, April 18, 1814.

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STATUTE II.

CHAP. LXXXV.—*An Act supplemental to an act, entitled “An act for ascertaining the titles and claims to lands in that part of Louisiana which lies east of the river Mississippi and island of New Orleans.”*

April 18, 1814.

See act of April 25, 1812, ch. 67.  
Time extended for filing claims.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the time for delivering notices and the evidences of claims to lands as required by the act to which this is a supplement, be, and the same hereby is extended until the first day of September next.

SEC. 2. *And be it further enacted,* That it shall be the duty of the Commissioners appointed under the act aforesaid, to receive such evidences as to them may be offered in support of any claims which may not be embraced by said act, and to report the same, together with those referred to in the first section of this act, on or before the first day of November next, to the Commissioner of the General Land Office, to be by him laid before Congress at their next session.

SEC. 3. *And be it further enacted,* That the commissioner for the district east of Pearl river and west of the Perdido be, and he is hereby authorized and required to receive and make report as aforesaid on all claims to lands lying east of the river Tombigbee.

APPROVED, April 18, 1814.

Commissioners to receive and report the evidences of claims to Commissioner of General Land-Office.

Commissioner for district east of Pearl river and west of Perdido to receive evidences and make report.

STATUTE II.

CHAP. LXXXVII.—*An Act to fix the compensation of the clerks employed in the offices of the Secretary of the Senate and Clerk of the House of Representatives.*

April 18, 1814.

[Obsolete.]  
Salaries increased.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in lieu of the annual compensations of the clerks employed in the office of the secretary of the Senate and in the office of the clerk of the House of Representatives, as now fixed by law, there shall be allowed to the principal clerk in each of said offices fifteen hundred dollars, and to each of the engrossing clerks employed in said offices twelve hundred and fifty dollars per annum, to be paid quarter-yearly out of any money in the treasury not otherwise appropriated.

SEC. 2. *And be it further enacted,* That this act shall take effect from and after the thirty-first day of December, one thousand eight hundred and thirteen.

APPROVED, April 18, 1814.

STATUTE II.

CHAP. XCI.—*An Act to amend the act laying duties on licenses to retailers of wines, spirituous liquors and foreign merchandise, and for other purposes.*

April 18, 1814.

Repealed by act of Dec. 23, 1817, ch. 1.

Act of Aug. 2, 1813, ch. 39.

Physicians not obliged to take out licensee for retailing drugs, making up their own prescriptions.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That nothing contained in the first section of the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, shall be construed to extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients, nor shall any physician, surgeon, or chemist, for vending, solely in his practice, medicines to his patients, be subjected to take out license as a retail dealer in foreign merchandise.

Licenses for these purposes already given to be cancelled, and the money paid to be returned.

Upon the sale or transfer of a licensed still, the right of using it to accrue to the new proprietor.

In case of a licensed still being burnt, the duties to be returned.

Proviso.

Proviso.

The representatives of a person deceased, who had taken out a license to have the privilege of retailing,

or of using a licensed still.

Proviso.

Licensed retailers to exhibit their licenses on the demand of the collector.

Duties of a collector in case of sickness to be devolved on a deputy.

Proviso.

**SEC. 2. And be it further enacted,** That where any collector shall have required any physician, surgeon, or chemist, vending medicine exclusively to his patients in his practice, to take out license as a retail dealer in foreign merchandise, every such collector is hereby authorized and required to cancel every such license and to re-pay any money received for the same, and in every case where the money has not been received to grant a release for the same.

**SEC. 3. And be it further enacted,** That upon the sale or transfer of any licensed still or boiler, or other vessel used in distillation, the right of using the same, during the term for which such license shall remain in force, shall accrue to the new proprietor or possessor, entry of such sale or transfer having been previously made at the office of the collector for the district by the person selling or transferring the same, and the same having been endorsed on the original license.

**SEC. 4. And be it further enacted,** That in case any still, boiler, or other vessel used in distillation, shall be burnt or otherwise destroyed, the collector for the district wherein the same shall have been situate, shall be empowered, and is hereby directed, to remit such portion of the duties which may have been bonded for the license granted therefor, and shall at the time of the burning or destruction thereof, remain unpaid, as would have accrued for the time between such burning or destruction, and the expiration of the period for which such license was granted: *Provided*, That previous to such remission, the said burning or destruction shall be verified, under the oath or affirmation of the owner or superintendent of such still, boiler, or other vessel, before a judge or justice of the peace residing within the said district: *And provided*, That the said judge or justice shall endorse on said certificate his belief of the facts therein set forth, and that the burning or destruction did not arise from a fraudulent intent to defraud the revenue, and in case of such remission of duties, the license previously granted for such still, boiler, or other vessel used in distillation, shall be of no further avail.

**SEC. 5. And be it further enacted,** That in case any person or persons, to whom a license for retailing may be granted, shall die before the commencement or during the period thereof, the heirs, executors, or administrators of such person or persons shall be authorized to retail under the same; and any person to whom a license for retailing shall be granted, may, on application in writing to the collector for the district, have the same transferred to any other person in the same collection district; in which several cases it shall be the duty of the collector to endorse on the said licenses a certificate of such transfer, without which certificate this provision shall be of no avail.

**SEC. 6. And be it further enacted,** That in case any person or persons, to whom a license for employing a still in distilling spirituous liquors may be granted, shall die before the commencement or during the period thereof, the heirs, executors, or administrators of such person or persons shall be authorized to employ the same for the unexpired period of such license: *Provided*, An application previous to using the same be made in writing by the said heirs, executors, or administrators to the collector for the district, and that a certificate of such transfer be endorsed thereon by him, without which certificate this provision shall be of no avail.

**SEC. 7. And be it further enacted,** That it shall be the duty of any person to whom a license for retailing may have been granted, to produce and exhibit the same on the demand of the collector for the district made at the place of retailing, for refusing to do which said person shall forfeit the sum of one hundred dollars.

**SEC. 8. And be it further enacted,** That in case of the sickness or temporary inability of a collector to discharge such of his duties as cannot under existing laws be discharged by a deputy, they may be devolved by him on a deputy: *Provided*, Information thereof be immediately

communicated to the Commissioner of the Revenue, and the same shall be approved by him; *And provided*, That the responsibility of the collector, or his sureties, to the United States, shall not be thereby impaired.

SEC. 9. *And be it further enacted*, That in case a collector shall die, resign, or be removed, the deputy in his service, at the time immediately preceding, who shall have been longest employed by him, may and shall, until a successor is appointed, discharge all the duties of said collector.

SEC. 10. *And be it further enacted*, That all letters and packets to and from the Commissioner of the Revenue, of whatever weight, shall be received and conveyed by the mail, free of postage.

APPROVED, April 18, 1814.

Deputy to execute the duties of the office in certain other cases.

PACKETS OF  
WHATEVER  
WEIGHT MAY BE  
FRANKED BY COM-  
MISSIONER.

#### STATUTE II.

**CHAP. XCII.—An Act making additional appropriations for the service of the year one thousand eight hundred and fourteen.**

April 18, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the sum of six hundred and twenty-five thousand dollars be, and the same is hereby appropriated for the purpose of defraying the expenses which have been or may be incurred in building and equipping vessels of war on lakes Ontario and Champlain, to be paid, first, out of the balances of appropriations for the support of the navy remaining unexpended at the end of the year one thousand eight hundred and thirteen, and secondly, out of the surplus of any other appropriation which may, in the opinion of the President, be transferred to that object without injury to the public service.

SPECIFIC APPROPRIATIONS.  
BUILDING VES-  
SELS ON LAKES  
ONTARIO AND  
CHAMPLAIN.

SEC. 2. *And be it further enacted*, That for defraying the expense of additional clerks in the offices of the Secretary of the Treasury, Comptroller, and Auditor of the United States, the following sums, in addition to the sum already appropriated, be, and they are hereby appropriated: For the office of the Secretary of the Treasury, the sum of one thousand dollars: for the office of the Comptroller, seven hundred dollars: and for the Auditor's office, one thousand dollars; which several sums shall be paid out of any money in the treasury not otherwise appropriated.

EXPENSES OF  
CLERKS.

SEC. 3. *And be it further enacted*, That in addition to the sums already appropriated to those objects, the sum of one hundred and eighty-nine thousand two hundred and ninety-one dollars be, and the same is hereby appropriated to pay the bounty, subsistence, clothing, and other expenses of the marine corps, to be paid out of any moneys in the treasury not otherwise appropriated.

SUBSISTENCE  
AND CLOTHING,  
&c. OF MARINE  
CORPS.

SEC. 4. *And be it further enacted*, That the sum of one hundred and twenty-two thousand seven hundred dollars be appropriated for the bounty and pay of seamen for the year one thousand eight hundred and fourteen, in addition to the sum already appropriated, to be paid out of any moneys in the treasury not otherwise appropriated.

BOUNTY AND  
PAY OF SEAMEN.

APPROVED, April 18, 1814.

**CHAP. XCIII.—An Act concerning certificates of confirmation of claims to lands in the state of Louisiana.**

April 18, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in all cases where certificates of confirmation to lands lying in either of the land districts established by law in the state of Louisiana, have been issued agreeably with the provisions of the act, entitled "An act respecting claims to lands in the territories of Orleans and Louisiana," passed the third [day of] March, one thousand eight hundred and seven, and which were directed to be filed with the proper register of the land office within twelve

REGULATIONS  
CONCERNING CERTI-  
FICATES OF CONFIR-  
MATION.

ACT OF MARCH  
3, 1807, CH. 36.

months after date, and on claims which are included in the transcript of divisions made in favour of claimants and transmitted to the Secretary of the Treasury, the said certificates shall, in every case where the lands have not been already surveyed according to law, be by the said registers delivered to the principal deputy surveyor of the district, together with the proper descriptions of the tracts to be surveyed, wherein the quantity, locality, and connexion, when practicable with each other, shall be stated at any time after the expiration of three months from the passage of this act, (unless the claimant shall otherwise specially direct,) whose duty it shall be, under the direction of the surveyor of the lands south of Tennessee, to accurately survey the land at the expense of the United States, according to the said certificates of confirmation and description, and make general and particular plats thereof, which he shall return to the office of the proper register, together with the original certificates; and it shall be the further duty of the said surveyor to make a like return of the plats to the Commissioner of the General Land Office: *Provided*, The expense of surveying the said tracts shall not exceed that allowed by law for surveying the public lands in the said state.

*SEC. 2. And be it further enacted,* That so soon as the said tracts of land shall have been thus surveyed, and the surveys thereof returned to the office of the proper register, together with the original certificates of the commissioners, it shall be the duty of the said register to issue certificates in favour of the claimants entitled thereto, which he shall transmit to the Commissioner of the General Land Office, and if it shall appear to the satisfaction of the said commissioner that the certificates have been fairly obtained, and correspond with the transcript heretofore transmitted to the Secretary of the Treasury, and the plats returned by the surveyors, patents shall be granted in like manner as is provided by law for the other public lands of the United States; which patents shall be transmitted by the Commissioner of the General Land Office to the proper register, to be by him delivered to the claimants entitled thereto; and the said register for delivering the certificates and descriptions of the tracts to the surveyor, making out and forwarding the returns to the General Land Office, and delivering the patents, shall be entitled to, and receive from each claimant, the sum of two dollars for such patent so delivered.

APPROVED, April 18, 1814.

Patents to be granted upon them.

## STATUTE II.

Dec. 27, 1813.

Distribution of the journals of Congress and documents.

## RESOLUTIONS.

*Resolution for the printing and distribution of an additional number of the journals of Congress, and of the documents published under their order.*

*Resolved*, by the Senate and House of Representatives of the United States of America, in Congress assembled, That of the public journals of the Senate and of the House of Representatives, of the present and every future congress, commencing with the present session, and of the documents published under the orders of the Senate and of the House of Representatives respectively, from the commencement of the present session, there shall be printed two hundred copies beyond the number usually printed; of which twenty-five copies shall be deposited in the library of the United States, at the seat of government, to be delivered to members of Congress during any session, and to all other persons authorized by law to use the books in the said library, upon their application to the librarian, and giving their responsible receipts for the same, in like manner as for other books. And that so many other of the said copies shall be transmitted, in like manner as the acts of congress are transmitted, to the executives of the several states and territories, as shall

be sufficient to furnish one copy to each executive, one copy to each branch of every state and territorial legislature, one copy to each university and college in each state, and one copy to the Historical Society incorporated, or which shall be incorporated, in each state: and that the residue of the said two hundred copies be deposited in the library of the United States, subject to the future disposition of Congress.

APPROVED, December 27, 1813.

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STATUTE II.

**II.—Resolutions expressive of the sense of Congress of the gallant conduct of Captain Oliver H. Perry, the officers, seamen, marines and infantry acting as such, on board of his squadron.**

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Jan. 6, 1814.

Of the gallant conduct of Capt. Oliver H. Perry, and others.

*Resolved*, by the Senate and House of Representatives of the United States of America, in Congress assembled, That the thanks of congress be, and the same are hereby presented to Captain Oliver Hazard Perry, and through him to the officers, petty officers, seamen, marines, and infantry serving as such, attached to the squadron under his command, for the decisive and glorious victory gained on Lake Erie, on the tenth of September, in the year one thousand eight hundred and thirteen, over a British squadron of superior force.

*Resolved*, That the President of the United States be requested to cause gold medals to be struck, emblematical of the action between the two squadrons, and to present them to Captain Perry and Captain Jesse D. Elliott, in such manner as will be most honourable to them; and that the President be further requested to present a silver medal with suitable emblems and devices to each of the commissioned officers, either of the navy or army, serving on board, and a sword to each of the midshipmen and sailing masters who so nobly distinguished themselves on that memorable day.

*Resolved*, That the President of the United States be requested to present a silver medal with like emblems and devices to the nearest male relative of lieutenant John Brooks, of the marines, and a sword to the nearest male relatives of midshipmen Henry Laub and Thomas Claxton, jun., and to communicate to them the deep regret which Congress feel for the loss of those gallant men, whose names ought to live in the recollection and affection of a grateful country, and whose conduct ought to be regarded as an example to future generations.

*Resolved*, That three months' pay be allowed, exclusively of the common allowance, to all the petty officers, seamen, marines, and infantry serving as such, who so gloriously supported the honour of the American flag, under the orders of their gallant commander on that signal occasion.

APPROVED, January 6, 1814.

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STATUTE II.

**III.—Resolution relative to the brilliant achievement of Lieutenants Burrows and M'Call.**

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Jan. 6, 1814.

Brilliant achievement of lieutenants Burrows and M'Call.

*Resolved*, by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the United States be requested to present to the nearest male relative of lieutenant William Burrows, and to lieutenant Edward R. M'Call of the brig Enterprise, a gold medal with suitable emblems and devices; and a silver medal with like emblems and devices to each of the commissioned officers of the aforesaid vessel, in testimony of the high sense entertained by Congress of the gallantry and good conduct of the officers and crew in the conflict with the British sloop Boxer, on the fourth of September, in the year one thousand eight hundred and thirteen. And the Presi-

dent is also requested to communicate to the nearest male relative of lieutenant Burrows the deep regret which Congress feel for the loss of that valuable officer, who died in the arms of victory, nobly contending for his country's rights and fame.

APPROVED, January 6, 1814.

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**STATUTE II.**

Jan. 11, 1814.

**IV.—Resolution relative to the brilliant achievement of Captain James Lawrence, in the capture of the British vessel of war, the Peacock.**

Brilliant achievement of Capt. James Lawrence.

*Resolved, by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States be requested to present to the nearest male relative of Captain James Lawrence, a gold medal, and a silver medal to each of the commissioned officers who served under him in the sloop of war Hornet, in her conflict with the British vessel of war, the Peacock, in testimony of the high sense entertained by Congress of the gallantry and good conduct of the officers and crew in the capture of that vessel; and the President is also requested to communicate to the nearest relative of Captain Lawrence the sense which Congress entertains of the loss which the naval service of the United States has since sustained in the death of that distinguished officer.

APPROVED, January 11, 1814.

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**STATUTE II.**

Feb. 19, 1814.

**V.—Resolution directing a sword to be presented to the nearest male relation of midshipman John Clark.**

A sword to be presented to the nearest male relation of midshipman John Clark.

*Resolved, by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States be requested to present a sword to the nearest male relation of midshipman John Clark, who was slain, gallantly combatting the enemy in the glorious battle gained on Lake Erie, under the command of Captain Perry, and to communicate to him the deep regret which Congress feels for the loss of that brave officer.

APPROVED, February 19, 1814.

# ACTS OF THE THIRTEENTH CONGRESS

## OF THE UNITED STATES,

*Passed at the third session, which was begun and held at the City of Washington, in the District of Columbia, on the nineteenth day of September, 1814, and ended on the fourth day of March, 1815.*

JAMES MADISON, President of the United States; ELBRIDGE GERRY, Vice President of the United States and President of the Senate; JOHN GAILLARD, President of the Senate pro tempore, from the first of December, 1814; LANGDON CHEVES, Speaker of the House of Representatives.

### STATUTE III.

CHAP. I.—*An Act further to extend the right of suffrage, and to increase the number of members of the legislative council in the Mississippi territory. (a)*

Oct. 25, 1814.

Elective franchise defined.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That each and every free white male person, being a citizen of the United States, who shall have attained the age of twenty-one years, and who shall have paid a county or territorial tax, and who also shall have resided one year in said territory previous to any general election, and be at the time of any such election a resident thereof, shall be entitled to vote for members of the House of Representatives, and a delegate to Congress, for the territory aforesaid: any thing in the ordinance or in any act relative to the government of said territory to the contrary notwithstanding.*

SEC. 2. *And be it further enacted, That the House of Representatives of the territory aforesaid be, and they hereby are authorized, to nominate eight persons, being citizens of the United States, to the President of the United States, four of whom shall be appointed members of the legislative council for said territory, in addition to the number already provided, any act or ordinance to the contrary notwithstanding.*

Additional members for the legislative council to be appointed.

APPROVED, October 25, 1814.

CHAP. II.—*An Act further extending the time for locating Virginia military land warrants, and for returning the surveys thereon to the general land office. (b)*

STATUTE III.

Nov. 3, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the officers and soldiers of the Virginia line, on continental establishment, their heirs or assigns, entitled to bounty lands within the tract reserved by Virginia, between the Little Miami and Sciota rivers, for satisfying the legal bounties to her officers and soldiers upon continental establishment, shall be allowed a further term of three years, from and after the passage of this act, to ob-*

Act of March 16, 1810, ch. 31. Officers and soldiers in Virginia line, on continental establishment, allowed a further time.

(a) An act to enable the people of the western part of the Mississippi territory to form a constitution and state government, and for the admission of such state into the union on an equal footing with the original states, March 1, 1817, ch. 23.

(b) See notes of acts relating to the sale of public lands north-west of the river Ohio, vol. i. 464.

**Proviso.**

tain warrants and complete their locations, and a further term of five years, from and after the passage of this act as aforesaid, to return their surveys and warrants, or certified copies of warrants, to the general land office, any thing in any former act to the contrary notwithstanding: *Provided*, that no locations, as aforesaid within the above-mentioned tract, shall, after the passing of this act, be made on tracts of land for which patents had previously been issued, or which had been previously surveyed; and any patent which may, nevertheless, be obtained for land located contrary to the provisions of this act, shall be considered as null and void.

**APPROVED**, November 3, 1814.

**STATUTE III.**

Nov. 15, 1814. **CHAP. III.—*An Act authorizing the President of the United States to cause to be built or purchased the vessels therein described. (a)***

**Vessels to be built.**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That in addition to the present naval establishment, the President of the United States be, and he is hereby authorized to cause to be built or purchased, manned, equipped and officered, any number of vessels, not exceeding twenty, which, in his opinion, the public service may require, to carry not less than eight, nor more than sixteen guns, each.

**Appropriation.**

**SEC. 2. And be it further enacted,** That for the building, or purchase, and equipping of these vessels, the sum of six hundred thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated.

**APPROVED**, November 15, 1814.

**STATUTE III.**

Nov. 15, 1814.

**CHAP. IV.—*An Act to authorize a loan for a sum not exceeding three millions of dollars.***

**Act of Dec. 15, 1814, ch. 12.**  
A loan of three millions authorized.

How the proceeds to be applied.

**Proviso.**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States be, and he is hereby authorized to borrow, on the credit of the United States, a sum not exceeding three millions of dollars, to be applied, in addition to the moneys now in the treasury, or which may be received from other sources, to defray any expenses which have been, or during the present year may be, authorized by law, and for which appropriations have been, or during the present year, may be made by law; *Provided*, That no engagement or contract shall be entered into, which shall preclude the United States from reimbursing any sum or sums thus borrowed, at any time after the expiration of twelve years from the last day of December next.

**Secretary of the Treasury to cause certificates of stock to be sold for the sum to be borrowed.**

An account to be laid before Congress of the rate, &c.

To appoint an agent or agents for obtaining

**SEC. 2. And be it further enacted,** That the Secretary of the Treasury, with the approbation of the President of the United States, be, and he is hereby authorized, to cause to be constituted certificates of stock, signed by the register of the treasury, or by a commissioner of loans, for the sum to be borrowed by this act, or for any part thereof, and the same to be sold. And the Secretary of the Treasury shall lay before Congress an account of all the moneys obtained by the sale of the certificates of stock in manner aforesaid, together with the statement of the rate at which the same may have been sold.

**SEC. 3. And be it further enacted,** That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States, to employ an agent or agents, for the purpose of

(a) Repealed by act of Feb. 27, 1815, ch. 62.

obtaining subscriptions to the loan authorized by this act, or of selling any part of the stock to be created by virtue thereof. A commission not exceeding one quarter of one per cent. on the amount thus sold, or for which subscriptions shall have been thus obtained, may, by the Secretary of the Treasury, be allowed to such agent or agents; and a sum not exceeding nine thousand dollars, to be paid out of any moneys in the treasury not otherwise appropriated, is hereby appropriated for paying the amount of such commission or commissions as may be thus allowed, and also for defraying the expenses of printing, and issuing the subscription certificates and certificates of stock, and other expenses, incident to the completing of the loan authorized by this act.

subscriptions or  
selling the  
stock.

Commission  
to be paid for  
the service

SEC. 4. *And be it further enacted*, That it shall be lawful to receive in payment of any loan obtained under this act, or under any other act of Congress authorizing a loan, treasury notes which have been issued according to law, and which shall become due and payable on or before the first day of January next, at the par value of such treasury notes, together with the interest thereon accrued, at the time of the payment on account of the loan.

Treasury notes  
due before Jan-  
uary receivable  
in payment of  
this or any other  
loan.

SEC. 5. *And be it further enacted*, That so much of the funds constituting the annual appropriation of eight millions of dollars, for the payment of the principal and interest of the public debt of the United States as may be wanted for that purpose, after satisfying the sums necessary for the payment of the interest and such part of the principal of said debt, as the United States are now pledged annually to pay or reimburse, is hereby pledged and appropriated for the payment of the interest, and for the reimbursement of the principal of the stock which may be created by virtue of this act. It shall accordingly be the duty of the commissioners of the sinking fund, to cause to be applied and paid out of the said fund, yearly, such sum and sums as may be annually wanted to discharge the interest accruing on the said stock, and to reimburse the principal, as the same shall become due, and may be discharged in conformity with the terms of the loan; and they are further authorized to apply, from time to time, such sum or sums out of the said fund, as they may think proper, towards redeeming, by purchase, and at a price not above par, the principal of the said stock, or any part thereof.

Fund approp-  
riated for the  
payment of in-  
terest and re-  
imbursement of  
principal of  
stock created  
by virtue of this  
act.

Duty of com-  
missioners of  
sinking fund,  
accordingly.

SEC. 6. *And be it further enacted*, That in addition to the annual sum of eight millions of dollars, heretofore appropriated to the sinking fund, adequate and permanent funds shall during the present session of Congress, be provided and appropriated, for the payment of the interest and reimbursement of the principal of said stock created by this act.

Permanent  
funds to be pro-  
vided and ap-  
propriated, in  
addition to the  
sum already ap-  
propriated to  
the sinking  
fund.

An adequate  
sinking fund for  
paying the war  
debt to be crea-  
ted.

Banks in Dis-  
trict of Colum-  
bia authorized  
to contribute to  
the loan.

SEC. 7. *And be it further enacted*, That an adequate and permanent sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted during the present war, shall also be established during the present session of Congress.

SEC. 8. *And be it further enacted*, That it shall be lawful for any of the banks in the District of Columbia, to lend any part of the sum authorized to be borrowed by virtue of this act, any thing in any of their charters to the contrary notwithstanding.

APPROVED, November 15, 1814.

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CHAP. VI.—*An Act to authorize the publication of the laws of the United States within the territories of the United States.*

STATUTE III.

Nov. 21, 1814.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the Secretary for the Department of State be, and he is hereby authorized to cause the laws of the United States, passed, or to be passed, during the present or any future session of Congress, to be published in two of the public newspapers

Laws of the  
United States  
to be published  
in each and  
every territory  
of the United  
States.

within each and every territory of the United States:—*Provided*, in his opinion, it shall become necessary and expedient.

APPROVED, November 21, 1814.

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STATUTE III.

Nov. 22, 1814.

[Obsolete.]

The Secretary  
of the Treasury  
to appoint a  
clerk, &c.

CHAP. VII.—*An Act authorizing the Secretary of the Treasury to appoint a clerk in the office of the commissioner of the revenue, with power to sign licenses.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the head of the treasury department shall be, and he is hereby authorized, from time to time, as may be requisite, to designate a clerk in the office of the commissioner of the revenue, to assist in the signing of the licenses issuing from that office; and the clerk so designated shall have power to sign his own name to such licenses; which signature shall be as valid as that of the said commissioner of the revenue.

APPROVED, November 22, 1814.

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STATUTE III.

Dec. 1, 1814.

[Expired.]

Secretary of  
State may give  
an additional  
allowance for  
bringing home  
destitute sea-  
men.

Former claims  
to be adjusted  
and settled, as  
he may deem  
reasonable.

Continuance  
of this act.

CHAP. VIII.—*An Act authorizing the Secretary of State, during the continuance of the present war, to make an additional allowance to the owners and masters of vessels, for bringing back to the United States, destitute and distressed American seamen.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That during the continuance of the present war, the Secretary of State be, and he is hereby authorized, in addition to the sum of ten dollars, at present allowed by law for returning destitute American seamen to the United States, to allow such additional compensation as he may deem reasonable, to be paid out of the sum annually appropriated for the relief of destitute American seamen.

SEC. 2. *And be it further enacted*, That the Secretary of State be, and he is hereby authorized, to adjust and settle such claims as may have been exhibited at the Department of State, for returning destitute American seamen to the United States, and to allow, in addition to the ten dollars at present allowed by law, such additional compensation as he may deem reasonable, and to pay the same out of the fund appropriated for the relief of destitute American seamen.

SEC. 3. *And be it further enacted*, That this act shall continue and be in force during the continuance of the present war between the United States and Great Britain, and for one year thereafter.

APPROVED, December 1, 1814.

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STATUTE III.

Dec. 10, 1814.

[Repealed.]

Act of March  
3, 1815, ch. 78.  
Recruits au-  
thorized of able-  
bodied men be-  
tween the ages  
of eighteen and  
fifty.

CHAP. X.—*An Act making further provision for filling the ranks of the army of the United States.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That from and after the passing of this act, each and every commissioned officer who shall be employed in the recruiting service, shall be, and he hereby is authorized to enlist into the army of the United States, any free effective able-bodied man, between the ages of eighteen and fifty years; which enlistment shall be absolute and binding upon all persons under the age of twenty-one years, as well as upon persons of full age, such recruiting officer having complied with all the requisitions of the laws regulating the recruiting service.

SEC. 2. *And be it further enacted*, That it shall not be lawful for any

recruiting officer to pay or deliver to a recruit under the age of twenty-one years, to be enlisted by virtue of this act, any bounty or clothing, or in any manner restrain him of his liberty, until after the expiration of four days, from the time of his enlistment; and it shall be lawful for the said recruit at any time during the said four days, to reconsider and withdraw his enlistment, and thereupon he shall forthwith be discharged and exonerated from the same.

**SEC. 3. And be it further enacted,** That so much of the fifth section of the act passed the twentieth day of January, one thousand eight hundred and thirteen, entitled "An act supplementary to the act, entitled 'An act for the more perfect organization of the army of the United States'" as requires the consent, in writing, of the parent, guardian, or master, to authorize the enlistment of persons under the age of twenty-one years, shall be, and the same is hereby repealed; *Provided however*, That in case of the enlistment of any person held to service as an apprentice, under the provisions of this act, whenever such person, at the time of his enlistment, shall be held by his indenture to serve for any term between two and three years, his master shall be entitled to receive one half of the money bounty; if held, in like manner, to serve between one and two years, the master shall be entitled to receive one-third of the money bounty as aforesaid; and if held, in like manner, to serve one year or less, the master shall be entitled to receive one-fourth of the money bounty as aforesaid.

**SEC. 4. And be it further enacted,** That in lieu of the bounty of one hundred and sixty acres of land, now allowed by law, there shall be allowed to each non-commissioned officer and soldier, hereafter enlisted, when discharged from service, who shall have obtained from the commanding officer of his company, battalion, or regiment, a certificate that he had faithfully performed his duty whilst in service, three hundred and twenty acres of land, to be surveyed, laid off, and granted under the same regulations and in every respect in the manner now prescribed by law; and the widow and children, and if there be nowidow nor child, the parents of every non-commissioned officer and soldier, enlisted according to law, who may be killed or die in the service of the United States, shall be entitled to receive the three hundred and twenty acres of land as aforesaid; but the same shall not pass to collateral relations, any law heretofore passed to the contrary notwithstanding.

**SEC. 5. And be it further enacted,** That any person subject to militia duty, who shall, according to law, furnish a recruit for the army of the United States, at his own expense, to serve during the war, shall thereafter be exempt from militia duty during the war; and every recruit thus furnished, shall be delivered to some recruiting officer of the United States, who shall immediately grant his receipt for such recruit, to the person furnishing him, and shall forthwith report the same to the Department of War, and shall specify in the report the name of such person, and his place of residence, as well as the name and description of the recruit, whereupon it shall be the duty of the Secretary for the Department of War to grant to the person furnishing such recruit a certificate of exemption from militia duty during the war, upon calls made upon authority of the United States, which certificate shall be good and available to all intents and purposes for that object; and every recruit thus furnished shall be entitled to the bounty in land, in the same manner, and upon the same conditions, as the other recruits in the army of the United States.

APPROVED, December 10, 1814.

Four probationary days allowed to young recruits before receiving the bounty.

Part of former laws requiring the consent of parents, &c. repealed.

Act of Jan. 20, 1813, ch. 12.

Proviso.

Land bounty changed, and to be given to recruits upon their discharge.

Persons furnishing recruits for the war, exempted from militia duty.

**STATUTE III.**  
Dec. 10, 1814.

Act of Aug. 2, 1813, ch. 53. Secretary of the Treasury may make a composition with private bankers in lieu of stamp duty.

Statements to be made by private bankers, and after verified by oath or affirmation.

Mode of ascertaining profits in order to a composition with the banks.

**CHAP. XI.—An Act supplementary to an act, laying duties on notes of banks, bankers, and certain companies, on notes, bonds, and obligations, discounted by banks, bankers, and certain companies, and on bills of exchange of certain descriptions. (a)**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in respect to the stamp duties of any of the notes of private bankers which are subject by law to such duties, it shall be lawful for the Secretary of the Treasury to agree to an annual composition, in lieu thereof, with any of the said private bankers, at the rate of one and a half per centum on the amount of the annual profit made by such private bankers respectively, upon the capital employed in the business of their respective banks, to be ascertained as is hereinafter provided.*

**SEC. 2. And be it further enacted,** That every private banker, who shall be desirous to enter into the composition aforesaid, shall, at the time of proposing the same, transmit to the Secretary of the Treasury a statement, verified by his own oath or affirmation, and that of his cashier, or principal clerk, of the amount of the capital employed, or to be employed in his bank, and the charges and expenses of conducting the business thereof, in such detail as shall be satisfactory to the Secretary of the Treasury. And every private banker, after entering into such composition, shall keep a weekly account of his discounts, issues of bank notes, and deposits, and shall, once in every month, transmit to the Secretary of the Treasury a transcript thereof, verified by oath or affirmation as aforesaid, and he shall also, half yearly, make and transmit to the Secretary of the Treasury a statement of the profits of his bank for the preceding half year, verified as aforesaid. ·

**SEC. 3. And be it further enacted,** That for the purpose of carrying such compositions into effect, the Secretary of the Treasury may, from time to time, estimate the profits of the said private bankers respectively, either according to the amount of the capital by them respectively stated to be employed in the business of their respective banks as aforesaid, and the half-yearly profits by them respectively stated to be actually made thereon as aforesaid, or according to the amount of the capital, which, upon the general principle and practice of banking, would be requisite and proper for conducting the business of a bank, to the extent appearing upon the said monthly returns of the said private bankers respectively, and the usual profits made upon such capital. And the said private bankers, respectively, shall pay to the collector of internal duties for the district wherein their banks respectively are established, for the use of the United States, a composition in lieu of the said stamp duties, at the rate of one and a half per centum on the profits of their respective banks, estimated and ascertained in either of the modes aforesaid.

APPROVED, December 10, 1814.

**STATUTE III.**

Dec. 15, 1814.

Duties on carriages.

Specific rates of duties.

**CHAP. XII.—An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by duties on carriages, and the harness used therefor. (a)**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from the last day of December instant, there shall be paid the following yearly rates and duties upon every carriage, with the harness used therefor, kept for use, which shall not be exclusively employed in husbandry, or for the transportation of goods, according to the following valuations, to wit:*

*If not exceeding fifty dollars, one dollar.*

(a) Repealed by act of Dec. 23, 1817, ch. 1.

If above fifty and not exceeding one hundred dollars, two dollars.  
 If above one hundred and not exceeding two hundred dollars, four dollars.

Specific duties.

If above two hundred and not exceeding three hundred, seven dollars.

If above three hundred and not exceeding four hundred, eleven dollars.

If above four hundred and not exceeding five hundred, sixteen dollars.

If above five hundred and not exceeding six hundred, twenty-two dollars.

If above six hundred dollars and not exceeding eight hundred dollars, thirty dollars.

If above eight hundred dollars and not exceeding one thousand dollars, forty dollars.

If above one thousand dollars, fifty dollars; which valuations shall be made agreeably to the existing condition of the carriage and harness at the time of making the first entry thereof, in conformity to the provisions of this act, and shall not be changed in relation to any carriage and harness while subject to the duties imposed by this act.

Time limited  
for entering  
carriages.Act of July  
22, 1813, ch. 16.

**SEC. 2. And be it further enacted,** That every person having or keeping such carriage, shall, yearly, in the month of January, make and subscribe a true and exact entry thereof, describing the same, and stating its denomination and the number of its wheels, together with its value, and that of the harness used therefor, as aforesaid; which entry shall be lodged with the collector appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the district in which the person liable for the payment of such duty may reside.—And it shall be the duty of the collectors aforesaid, to attend within the month of January, in each year, at three or more of the most public and convenient places in each county, within their respective districts, and to give public notice, at least ten days previous to such day, of the time and place of such attendance, and to receive such entry made in the manner before directed, at such place, or at any other, where they may happen to be within the said month of January; within which said month, the duties shall be paid agreeably thereto, and on the payment thereof, to grant a certificate for each carriage mentioned in such entry, therein specifying the name of the owner, the description and denomination of the carriage, and the sum paid with the time when, and the period for which such duty shall be so paid; and the forms of the certificates, to be so granted, shall be prescribed by the Treasury department, and such certificates, or the acknowledgments of the collector aforesaid, by a credit in his public accounts, shall be the only evidence to be exhibited and admitted, that any duty imposed by this act has been discharged: **Provided nevertheless,** That no certificate shall be deemed of validity any longer than while the carriage for which the said certificate was granted, is owned by the person mentioned in such certificate, unless such certificate shall be produced to a collector; and an entry shall be thereon made by him, specifying the name of the then owner of such carriage, and the time when he or she became possessed of the same.

Proviso.

**SEC. 3. And be it further enacted,** That any person who, after the month of December, in any year, shall commence the having or keeping of any carriage subject to duty, shall and may, at any time during thirty days after he shall so commence the having or keeping of such carriage, make like entry and payment in manner before prescribed; and on payment of such proportion of the duty laid by this act on such carriage, and the harness used therefor, as the time from which he shall commence the keeping of such carriage to the end of the month of

Carriages to  
be entered for  
a part of the  
year.

December then next ensuing, shall bear to the whole year, shall be entitled to and may demand like certificates, subject, nevertheless, to the conditions before and hereinafter provided.

**Penalties for  
making untrue  
or fraudulent  
entries.**

**SEC. 4. *And be it further enacted,*** That any person having or keeping any carriage subject to duty, who shall make an untrue or defective entry, to evade the whole or any part of the duty justly and truly payable according to this act, shall lose the sum paid pursuant to such untrue or defective entry; and where such untrue or defective entry hath been made, or where no entry shall be made, or where there shall be a neglect of payment after entry, such person shall moreover, in addition thereto, at any time thereafter, on personal application and demand at the house, dwelling, or usual place of abode of such person, by the proper collector, be liable and shall pay the duty by this act imposed, with a further sum double the amount thereof, one moiety of which last sum shall be to the use of the United States, and the other moiety thereof to the use of the person, who, if a collector, shall first discover, if other than a collector, shall first inform in such case; which duty, with the said addition, shall be collected by distress and sale of the goods and chattels of the person by whom the same shall be due. And in every case where the owner of a carriage shall fail to enter the same in conformity to the provisions of this act, the collector shall have power, and he is hereby authorized, to determine the class to which such carriage belongs, and to fix the duty payable on the same.

**And for neglect.**

**SEC. 5. *And be it further enacted,*** That in all cases where any duty shall be collected pursuant to this act, whether by distress or otherwise, certificates shall be granted for each carriage in manner as before prescribed.

**Certificates  
where the du-  
ties are collect-  
ed.**

**SEC. 6. *And be it further enacted,*** That in case a question shall arise in the execution of this act, whether a carriage is exclusively employed in husbandry, or for the transportation of goods, such carriage shall be deemed not to be so employed, unless proof to the contrary be adduced by the owner or keeper thereof.

**Proof neces-  
sary to entitle  
carriages to ex-  
emption from  
tax.**

**SEC. 7. *And be it further enacted,*** That in case any entry of a carriage may have been made under the "Act laying duties on carriages for the conveyance of persons," passed July twenty-fourth, one thousand eight hundred and thirteen, for a period extending beyond the first day of January next, it shall be the duty of the owner or keeper thereof, notwithstanding, to render the entry required by the second section of this act, to the proper collector, and to pay to him such sum as, with any duty previously paid, shall amount to the whole duty payable according to this act on such carriage, and the harness used therefor, subject, in case of neglect or failure, to a proportionate part of the penalty imposed in the fourth section of this act, which payment shall be endorsed on any certificate which may have been granted.

**Deficient en-  
tries to be cor-  
rected.**

**Act of July  
24, 1813, ch. 24.**

**SEC. 8. *And be it further enacted,*** That whenever hereafter there shall be a general assessment made throughout the United States, it shall be the duty of the principal assessor in each collection district, agreeably to instructions to be given by the Secretary of the Treasury, to cause a list of carriages, liable to duty, with the valuations thereof, as fixed in this act, to be made out and delivered to the collector for such district, according to which valuations, so far as the same may apply, the duties hereby imposed shall be thereafter assessed and collected: *Provided*, That the owner or keeper of a carriage liable to duty, shall not be thereby released from the obligation to make the entry hereby required to be made: *And provided further*, That carriages that are not contained in said list, shall be also liable to duty.

**Proviso.**

**SEC. 9. *And be it further enacted,*** That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second

**Provisions of  
former acts to  
apply under  
this.**

day of August, one thousand eight hundred and thirteen, shall, and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon collectors, are hereby imposed upon the collectors of the duties laid by this act.

Act of Aug.  
2, 1813, ch. 56.

**SEC. 10. And be it further enacted,** That towards establishing an adequate revenue to provide for the payment of the expenses of government, for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively, and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted, the internal duties laid and imposed by this act, (and those laid and imposed by the "Act laying duties on carriages for the conveyance of persons," passed twenty-fourth July, one thousand eight hundred and thirteen, so far as the same are not hereby abolished,) shall be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in any act of Congress to the contrary thereof in any wise notwithstanding. And for effectual application of the revenue to be raised by and from the said internal duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged; **Provided always,** That whenever Congress shall deem it expedient to alter, reduce, or change the said internal duties, or any or either of them, it shall be lawful so to do, upon providing and substituting by law, at the same time, and for the same purposes, other duties which shall be equally productive with the duties so altered, reduced, or changed: **And, Provided further,** that nothing in this act contained shall be deemed or construed in any wise to rescind or impair any specific appropriation of the said duties, or any or either of them, heretofore made by law, but such appropriation shall remain and be carried into effect according to the true intent and meaning of the laws making the same, any thing in this act to the contrary thereof in any wise notwithstanding.

Revenues  
arising under  
this act applied  
to payment of  
expenses incurred  
during pre-  
sent war.

Act of July  
24, 1813, ch. 24.

If withdrawn,  
other adequate  
revenues sub-  
stituted.

Proviso.

Former acts  
repealed; ex-  
cept as they are  
conformable  
with this.

Act of July  
24, 1813, ch. 24.

Proviso.

**SEC. 11. And be it further enacted,** That the "Act laying duties on carriages for the conveyance of persons," passed July twenty-fourth, one thousand eight hundred and thirteen, shall cease after the thirty-first day of December, one thousand eight hundred and fourteen, except so far as the same may apply to the collection of duties which may have previously accrued, and except so far as entries may have been made or duties paid under the same, as contemplated in the seventh section of this act: **Provided,** That all fines, penalties, and forfeitures, which have been or may be incurred under the said act, shall be recovered and distributed, and may be mitigated or remitted, in like manner as if the said act had continued in full force and virtue.

APPROVED, December 15, 1814.

STATUTE III.

Dec. 15, 1814.

[Obsolete.]

**CHAP. XIII.—An Act directing the staff officers of the army to comply with the requisitions of naval and marine officers, 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 be the duty of the several officers of the staff of the army of the United States to provide the officers, seamen, and marines of the navy of the United States, when acting, or proceeding to act on shore, in co-operation with the land troops upon the requisition of the commanding naval or marine officer of any such detachment of seamen or marines, under orders to act as

**Proviso.**

aforesaid, with rations, also the officers and seamen with camp equipage, according to the relative rank and station of each, and the military regulations in like cases, together with the necessary transportation, as well for the men, as for their baggage, provisions, and cannon: *Provided nevertheless*, That the contract price of the rations which may be furnished, shall be reimbursed out of the appropriations for the support of the navy.

**Naval officers while co-operating with land-forces, to have certain supplies.**

**SEC. 2. And be it further enacted,** That the respective quartermasters of the army shall, upon the requisition of the commanding naval officer of any such detachment of seamen or marines, furnish the said officer and his necessary aids with horses, accoutrements, and forage, during the time they may be employed in co-operating with the land troops as aforesaid.

APPROVED, December 15, 1814.

**STATUTE III.**

Dec. 15, 1814.  
[Obsolete.]

**CHAP. XIV.—*An Act making additional appropriations for the service of the year one thousand eight hundred and fourteen.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That for defraying the expenses of the military establishment during the year eighteen hundred and fourteen, in addition to the sums heretofore appropriated by law to that object, the following sums be, and they are hereby appropriated, that is to say:

**Specific appropriations.**

For the pay of the army, five hundred thousand dollars.

For the subsistence of the army, one million of dollars.

For the quartermaster's department, five hundred thousand dollars.

For the ordnance department, five hundred thousand dollars.

For clothing, five hundred thousand dollars.

**SEC. 2. And be it further enacted,** That the following sums be appropriated for the purposes herein recited, that is to say:

For defraying the compensation granted by law to the members of the Senate and House of Representatives, their officers and attendants, during the year one thousand eight hundred and fourteen, in addition to the sum heretofore appropriated for that purpose, the sum of fifty thousand dollars.

For defraying the contingent expenses of the Senate of the United States, during the year one thousand eight hundred and fourteen, the sum of five thousand dollars, in addition to the sum heretofore appropriated.

For defraying the contingent expenses of the House of Representatives, during the year one thousand eight hundred and fourteen, the sum of ten thousand dollars, in addition to the sum heretofore appropriated.

**SEC. 3. And be it further enacted,** That the several appropriations herein before made, shall be paid and discharged out of any moneys in the treasury not otherwise appropriated.

APPROVED, December 15, 1814.

**STATUTE III.**

Dec. 21, 1814.

**CHAP. XV.—*An Act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying duties on spirits distilled within the United States, and territories thereof, and by amending the act laying duties on licenses to distillers of spirituous liquors. (a)***

**Excise duties upon spirits.**

Act of April 19, 1816, ch. 58.

*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 February next, there shall be paid upon all spirits, unless herein-after specially excepted, which, after the said day, shall be distilled within

(a) Repealed by act of Dec. 23, 1817, ch. 1.

the United States or territories thereof, in any still or stills, or in any other vessel, or by the aid of any boiler, as defined in the act, entitled "An act laying duties on licenses to distillers of spirituous liquors," in addition to the duties payable for licenses therefor, the duties following, that is to say: for every gallon of such spirits distilled wholly or in part from foreign materials, twenty cents; and for every gallon of such spirits distilled from domestic materials, twenty cents; which said duties shall be paid by the owner, agent, or superintendent, of the still or other vessel in which the said spirits shall have been distilled: the amount thereof payable by any one person at any one time, if not exceeding ten dollars, shall, and if exceeding ten dollars, may, be paid in money, with a deduction of two per eentum, at the time of rendering the accounts of spirits so chargeable with duty, required to be rendered by the second section of this act, or without deduction at the next subsequent time prescribed for rendering such accounts.

Act of July  
24, 1813, ch. 25.

SEC. 2. *And be it further enacted,* That every person who, on the first day of February next, shall be the owner, of any still or boiler, or other vessel, used or intended to be used for the purpose of distilling spirituous liquors, or who shall have such still or boiler, or other vessel, under his superintendence, either as agent for the owner, or on his own account, shall, before the said day, and every person who, after the said day, shall use, or intend to use, any still or boiler, or other vessel, as aforesaid, either as owner, agent, or otherwise, shall, before he shall begin so to use, or cause the same so to be used, give bond in such sum as shall be prescribed by the Treasury Department, with at least two sureties, to the satisfaction of the collector of internal duties for the district in which the same shall be situate, in a sum not less than the computed duties for one year, nor less than one thousand dollars, that he will, before using or causing the same to be used, make true and exact entry and report in writing, to the said collector, of every such still or boiler, or other vessel owned or superintended by him, with the capacity thereof, the names of the owner, agent, and superintendent, the place where situate, and whether intended to be employed on foreign or domestic materials, with the quantity of domestic spirits in gallons, which he may have on hand: that he will thereafter, before using or causing the same to be used, make like entry and report, of any other still or boiler, or other vessel, used or intended to be used for distillation, that he may own, or have the agency or superintendence of, with the capacity thereof, the names of the owner, agent, and superintendent, the place where situate, and whether intended to be employed on foreign or domestic materials, with information, from time to time, of any change in the form, capacity, agency, ownership, or superintendence, which all or either of the said stills or boilers, or other vessels, may undergo: that he will, from day to day, enter or cause to be entered, in a book to be kept by him for that purpose, and which shall be open at all times, between the rising and setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums, or transcripts, thereof, the number of gallons of spirits distilled, keeping separate accounts of the spirits distilled from foreign and domestic materials; and will render to the said collector, on the first days of January, April, July and October, in each year, or within ten days thereafter, a general account in writing, taken from his books, of the number of gallons of each kind of spirits distilled for three months preceding said days, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue: that he will at the said times deliver to the said collector the original book of entries, which book shall be retained by said officer: that he will verify, or cause to be verified, the said entries, reports, books, and general accounts, on oath or affirmation, to be taken before the collector, or some officer authorized by the laws of the state

Distillers to  
give bonds that  
they will make  
due entries and  
reports of their  
stills and boil-  
ers, and per-  
form certain  
other acts.

Conditions of  
the bond to be  
given by distil-  
lers.

to administer the same, according to the form required by this act, where the same is prescribed; and that he will pay to the said collector the duties which by this act ought to be paid on the spirits so distilled, and in the said account mentioned, if not exceeding ten dollars, at the time of rendering an account thereof, with a deduction of two per centum, and if exceeding ten dollars, either at said time with a like deduction, or at the next subsequent time prescribed for rendering such accounts without deduction; and the said bond may, from time to time, at the discretion of the collector, be renewed or changed in regard to the sureties and penalties thereof.

Entries to be verified by the oaths of the parties making them.

**SEC. 3.** *And be it further enacted,* That the entries made in the books of the distiller, required to be kept by the second section of this act, shall, on the said first days of January, April, July, and October, or within ten days thereafter, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which qualification shall be certified at the end of such entries, by the collector, or officer administering the same, and shall be in substance as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirits distilled at the distillery, owned by \_\_\_\_\_ in the county of \_\_\_\_\_, amounting to \_\_\_\_\_ gallons distilled from domestic materials, and \_\_\_\_\_ gallons distilled from foreign materials."

Oaths of the owners of stills to be subjoined in certain cases to the entries made.

**SEC. 4.** *And be it further enacted,* That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books by the second section of this act shall not be made by himself, subjoin to the oath or affirmation of the person by whom they were made, the following oath or affirmation to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Delinquents amerced in ten per cent. damage, and their property may be distressed for the full amount.

**SEC. 5.** *And be it further enacted,* That in all cases in which the duties aforesaid, payable on spirits, shall not be duly paid, the person or persons chargeable therewith, shall pay, in addition, ten per centum on the amount thereof; and in case such duties, with said addition, shall not be paid within three months from the time the said duties ought to be paid, the collector for the district shall make a personal demand of the same from such person or persons, or by notice in writing, left at his or her dwelling, if within the collection district, and, if not, at the distillery owned or superintended by such person or persons; and in case of refusal or neglect to pay the said duties, with the addition, within ten days after such demand or notice, the amount thereof shall be recovered by distress and sale of the goods, chattels, and effects of the delinquent; and in case of such distress, 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 distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, 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 courthouse of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for the payment of the duties 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

Proviso.

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 expenses 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 or territory wherein the distress 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 sales, the amount demandable for the use of the United States, with the said necessary and reasonable expenses of distress and sale, as aforesaid, 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 distress of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or necessary household furniture, and apparel for a family.

Proviso.

SEC. 6. *And be it further enacted*, That all spirits which shall be distilled within the United States or territories thereof, the duties on which shall not have been duly paid or secured, according to the true intent and meaning of this act, shall be forfeited, and may be seized as forfeited by any collector of the internal duties: *Provided always*, That such spirits shall not be liable to seizure and forfeiture in the hands of a bona fide purchaser, without notice of the duties not being paid, or secured to be paid.

SEC. 7. *And be it further enacted*, That the owner, agent, or superintendent, of any still, boiler or other vessel, used in the distillation of spirits, who shall neglect or refuse to make true and exact entry and report of the same or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall forfeit, for every such neglect or refusal, all the spirits distilled by or for him, and the stills, boilers, and other vessels, used in distillation, together with the sum of one thousand dollars, to be recovered with costs of suit, which said spirits, with the vessels containing the same, and stills, boilers, and other vessels used in distillation, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon, according to law: *Provided*, Such seizure be made within three months after the cause for the same may have occurred, and that a prosecution or action thereupon shall have been commenced by such collector, within twenty days after the seizure thereof.

Spirits distilled within the United States upon which the duties have not been paid, to be forfeited.

SEC. 8. *And be it further enacted*, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any acts shall be done contrary to, or any acts omitted, that are required to be done by the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties, and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court: *Provided*, That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

SEC. 9. *And be it further enacted*, That if any person shall forcibly obstruct or hinder a collector in the execution of this act, or of any of the powers or authorities hereby vested in him, or shall forcibly rescue, or cause to be rescued, any spirits, still, boiler, or other vessel, after the same shall have been seized by him, or shall attempt or endeavour so to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Proviso.

Bonds to be deemed forfeited in case their conditions are not fulfilled.

Penalties for obstructing the execution of this act, or rescuing property seized under it.

Collectors  
may enter dis-  
tilleries at  
stated periods.

False swearing  
to be con-  
sidered as  
amounting to  
wilful and cor-  
rupt perjury.

Refusing or  
non-complying  
distillers not enti-  
tled to licens-  
es.

Receipts to  
be given by col-  
lectors.

Bonds in cer-  
tain cases to be  
surrendered to  
the obligors.

Provisions of  
this and a for-  
mer act to apply  
to stills used  
in the rectifica-  
tion of spirits.

Act of July  
24, 1813, ch. 25.

Licenses to  
distill from  
foreign to ex-  
tend to domes-  
tic materials.

Former act  
to remain in  
force, except as  
it is altered by  
the provisions  
of this.

July 24, 1813,  
ch. 25.

Aug. 2, 1813,  
ch. 56.

**SEC. 10.** *And be it further enacted,* That a collector shall be authorized to enter, at any time between the rising and setting of the sun, any distillery or place where any stills, boilers, or other vessels used in distillation, are kept within his collection district, for the purpose of examining and measuring the same, and the other vessels therein, or of inspecting the accounts of spirits from time to time distilled. And every owner of such distillery, or stills, or boilers, or other vessels, or persons having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examine and measure the same, or to inspect said accounts, shall for every such refusal forfeit and pay the sum of five hundred dollars.

**SEC. 11.** *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 in virtue of 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. 12.** *And be it further enacted,* That no person who shall have refused or neglected to comply with the provisions of this act, shall be entitled, while such refusal or neglect continues, to receive a license for employing, in distillation, any still, or boiler, or other vessel, or shall be entitled to credit for any duties on spirits that may have accrued.

**SEC. 13.** *And be it further enacted,* That every collector shall give receipts for all sums by him collected under this act.

**SEC. 14.** *And be it further enacted,* That if it shall appear to the satisfaction of the collector for the district, that any owner, agent, or superintendent, of a still, boiler, or other vessel, used in distillation, who shall have given bond agreeably to the second section of this act, and shall have ceased to use the same for one year, and made oath or affirmation thereof, to be lodged with said collector, hath acted agreeably to the condition of such bond, the collector shall cause such bond to be delivered to said owner, agent, or superintendent.

**SEC. 15.** *And be it further enacted,* That all the provisions of this act, as well as of the "Act laying duties on licenses to distillers of spirituous liquors," passed the 24th day of July, one thousand eight hundred and thirteen, shall be deemed to apply to any still, or boiler, or other vessel used in distillation, which shall be employed in the rectification of spirituous liquors, and to spirits rectified therein, or with the aid thereof.

**SEC. 16.** *And be it further enacted,* That any license heretofore or hereafter granted for employing a still, boiler, or other vessel, in distilling spirits from foreign materials, shall authorize the distilling spirits from domestic materials also.

**SEC. 17.** *And be it further enacted,* That the "Act laying duties on licenses to distillers of spirituous liquors," passed the twenty-fourth of July, one thousand eight hundred and thirteen, shall be deemed to remain in full force, except as to the alterations thereof contained in this act, and that the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second day of August, one thousand eight hundred and thirteen, shall, and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon the collectors, are hereby imposed upon the collectors of the duties laid by this act: *Provided* That if any person to whom a license shall have been granted according

to the provisions of the act, entitled "An act laying duties on licenses to distillers of spirituous liquors," and who shall have given bonds for the payment of the duties therein mentioned, shall, on or before the first day of February next, discontinue the use of any still or stills, for the use of which the said license shall have been granted, and shall give notice thereof to the collector of internal duties for the district in which the same shall be situate, such license shall therupon cease to be in force, and such person shall be holden to pay the same duties, and the same proceedings shall be had upon the bonds aforesaid, as in case the said license had been originally granted for the term during which it shall have been in force as aforesaid.

Act of July  
24, 1813, ch. 25.

**SEC. 18. And be it further enacted,** That in addition to the licenses authorized and directed to be granted by the "Act laying duties on licenses to distillers of spirituous liquors," passed on the twenty-fourth day of July, one thousand eight hundred and thirteen, there may and shall be granted like licenses for a still or stills and for a boiler or boilers, for the term or period of one week, on payment, or securing of payment of the following duties, for each gallon of the capacity thereof.

Additional  
licenses upon  
the capacity of  
stills.

Act of July  
24, 1813, ch. 25.

For a still, or stills, employed in distilling spirits from domestic materials, five cents;

For a boiler, or boilers, as defined in the said act, employed in distilling spirits from domestic materials, ten cents.

One half only of which rates of duty shall be paid for a still or stills, and boiler or boilers, employed wholly in the distillation of roots.

Which said duties shall be collected in the same manner, and subject to the same provisions, as the duties imposed by the said act.

**SEC. 19. And be it further enacted,** That a deduction, at the rate of eight per centum per annum, shall be made from the duty payable for a license to distil spirituous liquors, on the payment thereof at the time of obtaining the same.

Reduction for  
payment when  
license is ob-  
tained.

**SEC. 20. And be it further enacted,** That every person who may be the owner, agent, or superintendent of one still only, whose capacity shall not exceed one hundred gallons, or of one boiler only, whose capacity shall not exceed fifty gallons, and each of which shall be wholly employed in distilling spirits from domestic materials, shall have the option of complying with the foregoing provisions of this act, and of the "Act laying duties on licenses to distillers of spirituous liquors," passed the twenty-fourth day of July, one thousand eight hundred and thirteen, or of paying, agreeably to the provisions of this act, twenty-five cents for every gallon of spirits distilled in such still or boiler; *Provided*, That to entitle such person to the benefits of the latter alternative, he shall deliver a written statement of his desire to the collector of the district in which such still or boiler may be situate, specifying the contents of the same, previously to the times of using such still or boiler, in every year. And any person so accepting the latter alternative, who shall fail to comply with the conditions on which the same is hereby allowed, shall forfeit and pay the sum of five hundred dollars, which said forfeiture shall in no wise affect or impair any other penalty which would otherwise attach to such failure.

Option given  
to pay upon the  
capacity of a  
still or upon the  
spirits distilled.

Act of July 24,  
1813, ch. 25.

Proviso.

**SEC. 21. And be it further enacted,** That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties and forfeitures, which shall be incurred by force of this act, shall and may be sued for, and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint or information, one moiety thereof to the

Collectors of  
internal re-  
venue to collect  
the duties, &c.  
under this act.

use of the United States, and the other moiety thereof to the use of the person, who, if a collector, shall first discover, if other than a collector, shall first inform of the cause, matter, or thing, whereby any such fine, penalty, or forfeiture, shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court, within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within in the said district, having jurisdiction in like cases.

Abstracts of  
this and other  
laws to be fur-  
nished distillers.

Act of July  
24, 1813, ch. 25.

Act of April  
18, 1814, ch. 91.

Pledge of the  
revenue arising  
under this act.

Act of July  
24, 1813, ch. 25.

Distillers may  
sell without li-  
cense.

Secretary of  
the Treasury  
may anticipate  
the revenue aris-  
ing under this  
act by pledging  
it for a loan.

Act of July  
24, 1813, ch. 25.

**SEC. 22. And be it further enacted,** That the collector shall furnish to each distiller within the collection district an abstract of this act, and of the "Act laying duties on licenses to distillers of spirituous liquors;" and of such provisions of the "Act to amend the act, laying duties on licenses to retailers of wine, spirituous liquors, and foreign merchandise, and for other purposes," as regards distillers, which abstract shall be prepared and furnished to the collectors under the direction of the Secretary of the Treasury.

**SEC. 23. And be it further enacted,** That towards establishing an adequate revenue, to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted according to terms of the contracts respectively; and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish, the public debt, contracted and to be contracted; the rates and duties laid and imposed by this act, and the duties laid and imposed upon licenses to distillers, in and by the said act, entitled "An act laying duties on licenses to distillers of spirituous liquors," shall continue to be laid, levied and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in the said act of Congress to the contrary thereof in any wise notwithstanding. And for the effectual application of the revenue, to be raised by and from the said duties, to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said duties, or either of them, it shall be lawful so to do, upon providing and substituting by law, at the same time, and for the same purposes, other duties, which shall be equally productive with the duties so altered, reduced, or changed: *And provided further*, That nothing in this act contained shall be deemed or construed in any wise to rescind or impair any specific appropriation of the said duties, or either of them; but such appropriation shall remain and be carried into effect, according to the true intent and meaning of the law and laws making the same, any thing in this act to the contrary thereof in any wise notwithstanding.

**SEC. 24. And be it further enacted,** That in future it shall be lawful for the distiller or distillers of domestic spirits, and all persons from whose materials such spirits shall be distilled, to sell, without license, any quantity thereof not less than one gallon.

**SEC. 25. And be it further enacted,** That it shall be lawful for the President of the United States to authorize the Secretary of the Treasury to anticipate the collection and receipt of the duties laid and imposed by this act, and by the said act, entitled "An act laying duties on licenses to distillers of spirituous liquors," by obtaining a loan upon the pledge of the said duties for the reimbursement thereof, to an amount not exceeding six millions of dollars, and at a rate of interest not exceeding six per centum per annum. And any bank or banks now incorporated, or which may hereafter be incorporated, under the authority of the United States, is and are hereby authorized to make such loan: *Provided always, and it is expressly declared*, That the money so obtained upon

loan, shall be applied to the purposes aforesaid, to which the said duties, so to be pledged, are by this act applied and appropriated, and to no other purposes whatsoever.

APPROVED, December 21, 1814.

## STATUTE III.

Dec. 23, 1814.

**CHAP. XVI.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by duties on sales at auction, and on licenses to retail wines, spirituous liquors, and foreign merchandise, and for increasing the rates of postage.* (a)**

A duty of 100 per cent. laid upon sales at auction.

Act of July 24, 1813, ch. 26.

Regulations with regard to the collection of the duty.

Act of March 24, 1814, ch. 32.

July 24, 1813, ch. 26.

*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 February next, there shall be laid, levied, and collected, for the use of the United States, a sum of one hundred per centum upon, and in addition to the amount of the rates and duties respectively laid upon sales by way of auction, in and by the act of Congress, entitled “An act laying duties on sales at auction of merchandise, and ships and vessels,” passed on the twenty-fourth day of July, in the year eighteen hundred and thirteen. And the said additional duty of one hundred per centum shall be levied, collected, paid, and accounted for, in like manner, by the same officers, subject in all respects to the same regulations and provisions, and with the like fines, penalties, forfeitures, and remedies from breaches of the law, as the said act of Congress, and the act to amend the said act, passed on the twenty-fourth day of March, in the year eighteen hundred and fourteen, declare and establish for levying, collecting, and paying the original duties to which the said duty of one hundred per centum is hereby added and attached. And it shall be the duty of every auctioneer, who shall have given bond under the said acts, to give like bond under this act, subject to the same penalties prescribed in the said act, passed on the twenty-fourth day of July, one thousand eight hundred and thirteen. And all sales at auction of any part, or parcel, of any merchandise, with the design and effect to ascertain and fix a price for the whole, or for any other part, of such merchandise, without exposing the whole, or such other part, to public sale, shall be deemed and taken to be sales at auction within the meaning of this act, and of the said act of Congress, to the whole amount of the merchandise whereof the sale is so effected, whether the same is afterwards conducted and effected by the auctioneer, or by any person, or persons, acting as a commission merchant, factor, or agent, or by the owner and owners of the merchandise. And it shall be the duty of the auctioneers respectively to specify in their quarterly accounts, upon oath or affirmation, all sales by them respectively made of a part or parcel of any merchandise as aforesaid, with the design and effect aforesaid, for whom and to whom such sales respectively were made, and the amount of the commissions or other compensation to them respectively paid, or payable by reason of such sales, as well with respect to the part or parcel of the merchandise actually exposed to sale, as with respect to the whole or any other part of such merchandise, the sale whereof is designed and effected as aforesaid. And the neglect or refusal so to do, shall be deemed to be a breach of the bond of the auctioneer, so neglecting or refusing, who shall also in that behalf forfeit and pay such other penalties as the said act of Congress prescribes in case of the non-performance of any other duty required from auctioneers, to be performed in taken [taking] out licenses, giving bonds, and keeping and rendering accounts.

SEC. 2. *And be it further enacted,* That from and after the first day of February next, there shall be added to the rates of postage, as at present established by law, a sum equal to fifty per centum upon the

Fifty percent. added to post-age.

amount of such rates respectively, for the use of the United States. And the said additional sum of fifty per centum shall be charged, collected, paid, and accounted for, in like manner, by the same officers, subject in all respects to the same regulations and provisions, and with the like fines, penalties, forfeitures, and remedies, for breaches of the law, as are provided for charging, collecting, and paying the original rates of postage to which the said sum of fifty per centum is hereby added and attached.

Fifty per cent.  
additional du-  
ties upon licen-  
ses to retailers  
of wines, &c.

Act of Aug.  
2, 1813, ch. 39.

*Sec. 3. And be it further enacted,* That from and after the first day of February next, there shall be laid, levied, collected, and paid for the use of the United States, a sum of fifty per centum upon, and in addition to, the duties laid on licenses, granted in pursuance of the act of Congress, entitled "An act laying duties on licenses to retailers of wines, spirituous liquors and foreign merchandise," passed the second day of August, in the year eighteen hundred and thirteen. And the said additional sum of fifty per centum shall be charged, paid, collected, and accounted for, in like manner, by the same officers, subject, in all respects, to the same regulations and provisions, and with the same fines, penalties, forfeitures, and remedies, for breaches of the law, as in and by the said last mentioned act of Congress, and the act, entitled "An act to amend the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, and for other purposes," passed on the eighteenth day of April, in the year eighteen hundred and fourteen, are provided for charging, paying, and collecting the original duties on the said licenses respectively, to which the said sum of fifty per centum is hereby added and attached.

Act of April  
18, 1814, ch. 9.

And in case any license for carrying on the business of selling by retail, shall have been granted under the said act, "laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise," for a period extending beyond the first day of February next, the person to whom the same may have been granted, or transferred, shall previous to the first day of May thereafter, make the like application required therein, which shall further specify such period, and shall pay to the proper collector a sum equal to such proportion of fifty per centum on the original duty imposed on such license, as said period bears to a year, the payment of which sum shall be endorsed on the license previously granted. And if any person shall, after the last mentioned day, deal in the selling of wines, distilled spirituous liquors, or merchandise by retail, as defined in the said act, without having made such payment, such person shall, in addition to the payment of the additional duty hereby imposed, forfeit and pay the sum of one hundred and fifty dollars, to be recovered with cost of suit: *Provided*, That if any person to whom a license shall have been granted, according to the provisions of the act, entitled "An act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise," and who shall have paid for the same, or shall have given bond for the payment of the same, shall, on or before the commencement of the operation of this act, discontinue the use of the privileges by said license granted, and shall give due notice thereof, to the collector of the internal revenues of the district in which such license shall have been granted, such license shall cease to be of force, and such person shall be holden to pay a sum proportionate to the time which shall have run from the time of granting said license, to the first day of February next. And in case of actual payment for a term subsequent to the last-mentioned day, shall be entitled to receive back from the treasury of the United States, such sum so paid for such subsequent time, from the day last-mentioned.

Provisions of  
several acts in  
relation to inter-  
nal duties to be  
in force and ap-

*Sec. 4. And be it further enacted,* That the act of Congress entitled "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed on the second day of August, in the year one thousand eight hundred and

thirteen, shall be and remain in force, and shall, in all its provisions, be applied for the purpose of laying, collecting, and securing the duties by this act added or imposed, except as regards the rates of postage, as well with respect to the persons respectively liable to the payment thereof, as with respect to the officers employed in collecting and accounting for the same.

plied to the enforcement of this.

Act of Aug. 2, 1813, ch. 56.

Faith of the United States pledged for the application of the revenue arising under this act.

SEC. 5. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government, for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively, and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted; the internal rates and duties added, laid and imposed by this act, and the internal rates and duties laid and imposed by the said several acts of Congress, entitled, respectively, "An act laying duties on sales at auction of merchandise, and ships and vessels;" "An act regulating the postoffice establishment;" and "An act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise;" shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in the said acts of Congress to the contrary thereof, in any wise, notwithstanding. And for the effectual application of the revenue, to be raised by and from the said internal duties, to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce or change, the said internal duties, or any or either of them, it shall lawful so to do, upon providing and substituting, by law, at the same time, and for the same purposes, other duties which shall be equally productive with the duties so altered, reduced, or changed: *And provided further*, That nothing in this act contained, shall be deemed or construed in any wise to rescind or impair any specific appropriation of the said duties, or any or either of them, heretofore made by law; but such appropriation shall remain and be carried into effect according to the true intent and meaning of the law and laws making the same, any thing in this act to the contrary thereof in anywise notwithstanding.

Act of July 24, 1813, ch. 25.  
Act of April 30, 1810, ch. 37.  
Act of Aug. 2, 1813, ch. 39.

APPROVED, December 23, 1814.

#### STATUTE III.

CHAP. XVII.—*An Act supplementary to the acts authorizing a loan for the several sums of twenty-five millions of dollars and three millions of dollars.*

Dec. 26, 1814.

[Obsolete.]  
Treasury notes to be issued for sum deficient in an authorized loan.

Act of March 24, 1814, ch. 29.

Act of Nov. 15, 1814, ch. 4.

The amount of treasury notes which

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the Secretary of the Treasury be and he is hereby authorized, with the approbation of the President of the United States, to cause treasury notes to be prepared, signed and issued, for and in lieu of so much of the sum authorized to be borrowed on the credit of the United States, by the act of Congress, entitled "An act to authorize loan for a sum not exceeding twenty-five millions of dollars," passed on the twenty-fourth day of March, in the year one thousand eight hundred and fourteen, and also for, and in lieu of so much of the sum authorized to be borrowed on the credit of the United States by the act of Congress, entitled "An act authorizing a loan for [a] sum of three millions of dollars," passed on the fifteenth day of November, in the year one thousand eight hundred and fourteen, as has not been borrowed or otherwise employed in the issue of treasury notes according to law: *Provided always*, That the whole amount of treasury notes issued by virtue of this act, for and in lieu of the residue of the said two sums as aforesaid, shall not exceed the sum of seven

may be issued shall not exceed 7,500,000 dollars.

Secretary of the Treasury to cause a further sum in treasury notes to be issued.

Regulations with respect to the reimbursement, &c. &c. of treasury notes.

Act of March 4, 1814, ch. 18.

Sum pledged for paying treasury notes, &c.

Appropriation for defraying expenses under this act.

Penalties for forging, &c. treasury notes.

millions five hundred thousand dollars: and further, that the treasury notes so issued shall be applied to the same uses to which the said two loans authorized as aforesaid were respectively by law made applicable.

**SEC. 2. And be it further enacted,** That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States to cause treasury notes to be prepared, signed, and issued, for a further sum of three millions of dollars, to defray the expenses of the War Department, for the year one thousand eight hundred and fourteen, in addition to the sums heretofore appropriated by law for those purposes respectively.

**SEC. 3. And be it further enacted,** That the treasury notes to be issued by virtue of this act, shall be prepared, signed, and issued, in the like form and manner; shall be reimbursable at the same places, and in the like periods; shall bear the same rate of interest; shall in the like manner be transferable; and shall be equally receivable in payments to the United States for duties, taxes, and sales of public lands, as the treasury notes issued by virtue of the act of Congress, entitled "An act to authorize the issuing of treasury notes for the service of the year one thousand eight hundred and fourteen," passed on the fourth day of March, in the year aforesaid. And the Secretary of the Treasury, with the approbation of the President of the United States, shall have the like powers, in all respects, to prepare, issue, sell, pay, and distribute the treasury notes authorized to be issued by this act, or to borrow money on the pledge thereof, and to employ and pay an agent or agents for the purpose of making sale thereof, as were vested in him by the said last-mentioned act of Congress, in relation to the treasury notes therein and thereby authorized to be issued; and the forms and course of proceeding in all respects, for paying, receiving, and accounting for the treasury notes issued by virtue of this act, shall be similar to those prescribed in and by the said last-mentioned act of Congress, in relation to the treasury notes therein and thereby authorized to be issued.

**SEC. 4. And be it further enacted,** That a sum equal to the whole amount of the treasury notes issued by virtue of this act, to be paid out of any money in the treasury not otherwise appropriated, shall be and the same is hereby appropriated for the payment and reimbursement of the principal and interest of such treasury notes, according to contract, and the faith of the United States is hereby pledged to provide adequate funds for any deficiency in the appropriation hereby made.

**SEC. 5. And be it further enacted,** That a sum of forty thousand dollars, to be paid out of any money in the treasury not otherwise appropriated, be and the same is hereby appropriated for defraying the expense of preparing, printing, engraving and signing the said treasury notes; the expense of employing agents to make sale thereof, and all other expenses incident to issuing the treasury notes as authorized by this act.

**SEC. 6. And be it further enacted,** That if any person shall with intent to injure or defraud the United States, or any person or corporation, falsely make, forge, or counterfeit, or cause or procure to be falsely made, forged, or counterfeited, or willingly aid or assist in falsely making, forging, or counterfeiting any note, in imitation of, or purporting to be, a treasury note, or shall falsely alter, or cause or procure to be falsely altered, or wilfully aid or assist in falsely altering any treasury note issued by virtue of this act, or shall pass, utter, or publish, or attempt to pass, utter, or publish, as true, any false, forged, or counterfeited note, purporting to be a treasury note as aforesaid, knowing the same to be falsely made, forged, or counterfeited; or shall pass, utter, or publish, or attempt to pass, utter, or publish, as true, any falsely altered treasury note, issued as aforesaid, knowing the same to be falsely altered, every such person shall be deemed and adjudged guilty of felony, and being thereof convicted by due course of law, shall be sentenced to be imprisoned for

a period not less than three years, nor more than ten years, or imprisoned and kept to hard labor for a period not less than three years, nor more than ten years; and in either case be fined in a sum not exceeding five thousand dollars.

APPROVED, December 26, 1814.

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**CHAP. XVIII.—*An Act giving further time to locate certain claims to lands, confirmed by an act of Congress, entitled “An act confirming certain claims to lands in the District of Vincennes.”***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the several persons, whose claims were confirmed by the act of Congress, entitled “An act confirming certain claims to lands in the District of Vincennes,” approved the thirteenth day of February one thousand eight hundred and thirteen, and which have not been located, are hereby authorized to enter their locations with the register of the land office at Vincennes, on any part of the tract set apart for that purpose in said district, by virtue of an act, entitled “An act respecting claims to lands in the Indiana Territory and state of Ohio,” and in conformity to the provisions of that act; and shall be entitled to receive their certificates and patents in the manner provided by the first-mentioned act; *Provided*, that such locations shall be made prior to the first day of July next.

APPROVED, December 26, 1814.

**STATUTE III.**

**Dec. 26, 1814.**

[Obsolete.]

Act of Feb.  
13, 1813, ch. 23.  
Certain locations  
to be entered  
with the  
register of the  
land office at  
Vincennes.

Act of Aug.  
21, 1806, ch. 40.

Proviso.

**CHAP. XX.—*An Act to provide for leasing certain lands reserved for the support of schools in the Mississippi territory.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the county court in each county in the Mississippi territory shall be, and is hereby authorized to appoint a number of agents, not exceeding five, who shall have power to let out on lease for the purpose of improving the same, the sections of land reserved by Congress for the support of schools, lying within the county for which the agents respectively are appointed, or to let them out at an annual rent, as they shall judge proper; and it shall be the duty of the said agents, under the direction of the county courts respectively, to apply with impartiality the proceeds arising from the rents of each section as aforesaid, to the purpose of education, and to no other use whatsoever, within the particular township of six miles square, or fractional township wherein such section is situated, in such manner, that all the citizens residing therein may partake of the benefit thereof, according to the true intent of the reservation made by Congress.

**SEC. 2. And be it further enacted,** That for the purpose of forming the aforesaid sections into convenient farms, the said agents shall have power to lay off the same into lots of not less than one hundred and six acres, nor more than three hundred and twenty acres, except in case of fractional sections; and in every case, whether of leases for the improvement of the lots, or for an annual rent, the lessee shall be bound in a suitable penalty not to commit waste on the premises by destroying of timber or removing of stone, or any other injury to the lands whatever.

**SEC. 3. And be it further enacted,** That the said agents shall have full power within their respective counties, when and so often as they think proper, by legal process, to remove any person or persons from the possession of any of the aforesaid reserved sections, when such person or persons have not taken a lease, and refuse or neglect to take the same; and it shall, moreover, be the duty of the said agents to inspect and inquire into any waste or trespass committed on any of the reserved sections aforesaid, by cutting and carrying off timber or stone, or any

**STATUTE III.**

**Jan. 9, 1815.**

County courts  
authorized to  
appoint agents  
for leasing of  
the sections of  
land for the use  
of schools.

The proceeds  
to be applied to  
this purpose.

Sections may  
be divided into  
convenient  
farms.

Lessees to be  
bound not to  
commit waste.

Trespassers  
may be removed  
by agents, who  
are authorized  
to inquire into  
waste, &c.

other damage that may be done to the same, whether by persons residing thereon or others; and the said agents are hereby authorized, when waste or trespass shall be committed, to proceed against the person or persons committing the same, according to the laws in such case made and provided; and actions in the cases aforesaid shall be sustained by the agents, and the damages recovered shall be one half to the use of such agents, and the other half to be applied to the same purpose as the proceeds of rents from the land on which the damage was sustained.

Fees to agents  
for leases.

**SEC. 4.** *And be it further enacted,* That for each lease executed by the agents, they shall be entitled to receive the sum of two dollars, to be paid by the lessees respectively.

Limitation of  
leases.

**SEC. 5.** *And be it further enacted,* That every lease which may be granted in virtue of this act, shall be limited to the period of the termination of the territorial form of government, in the said territory; and shall cease to have any force or effect after the first day of January next succeeding the establishment of a state government therein: *Provided*, That outstanding rents may be collected, and damages for waste or trespass may be recovered in the same manner as if the leases had continued in full force.

APPROVED, January 9, 1815.

### STATUTE III.

Jan. 9, 1815.

[Repealed.]

Act of March  
3, 1815, ch. 90.  
Direct tax of  
six millions im-  
posed.

Apportion-  
ment among the  
states.

New Hamp-  
shire.  
Massachusetts.

Rhode Island.

Connecticut.

Vermont.

New York.

New Jersey.

**CHAP. XXI.—An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same. (a)**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That a direct tax of six 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 manner following:

To the state of New Hampshire, one hundred and ninety-three thousand five hundred and eighty-six dollars and seventy-four cents.

To the state of Massachusetts, six hundred and thirty-two thousand five hundred and forty-one dollars and ninety-six cents.

To the state of Rhode Island, sixty-nine thousand four hundred and four dollars and thirty-six cents.

To the state of Connecticut, two hundred and thirty-six thousand three hundred and thirty-five dollars and forty-two cents.

To the state of Vermont, one hundred and ninety-six thousand six hundred and eighty-seven dollars and forty-two cents.

To the state of New York, eight hundred and sixty thousand two hundred and eighty-three dollars and twenty-four cents.

To the state of New Jersey, two hundred and seventeen thousand seven hundred and forty-three dollars and sixty-six cents.

(a) Notes of the acts which have been passed relating to the assessment of lands for direct taxes. Vol. i. page 580.

Decisions of the courts of the United States, on the acts of Congress laying direct taxes on lands, &c. A collector selling land for taxes, must act in conformity with the law from which his power is derived, and the purchaser is bound to inquire whether he has so acted. It is incumbent on the vendor to prove his power to sell. *Stead's Executors v. Course*, 4 Cranch, 403; 2 Cond. Rep. 151.

Under the act of Congress to lay and collect a direct tax, (July 14, 1798,) before the collector could sell the land of an unknown proprietor for non-payment of this tax, it was necessary that he should advertise the copy of the list of lands, &c. and the statement of the amount due for the tax and the notice to pay in sixty days, in four gazettes of the state, if there were so many. *Parker v. Rule's lessee*, 9 Cranch, 64; 3 Cond. Rep. 271.

In the case of a naked power not coupled with an interest, every pre-requisite to the exercise of that power, should precede it. In the case of lands sold for the non-payment of taxes, the marshal's deed is not *prima facie* evidence that the pre-requisites of the law have been complied with; but the party claiming under it must show positively that the law has been complied with. *Williams et al. v. Peyton's lessor*, 4 Wheat. 77; 4 Cond. Rep. 395. *Thatcher v. Powell*, 6 Wheat. 119; 5 Cond. Rep. 28.

To the state of Pennsylvania, seven hundred and thirty thousand nine hundred and fifty-eight dollars and thirty-two cents. Pennsylvania.

To the state of Delaware, sixty-four thousand ninety-two dollars and fifty cents. Delaware.

To the state of Maryland, three hundred and three thousand two hundred and forty-seven dollars and eighty-eight cents. Maryland.

To the state of Virginia, seven hundred and thirty-eight thousand thirty-six dollars and eighty-eight cents. Virginia.

To the state of Kentucky, three hundred and thirty-seven thousand eight hundred and fifty-seven dollars and fifty two-cents. Kentucky.

To the state of Ohio, two hundred and eight thousand three hundred dollars and twenty-eight cents. Ohio.

To the state of North Carolina, four hundred and forty thousand four hundred and seventy-six dollars and fifty-six cents. North Carolina.

To the state of Tennessee, two hundred and twenty thousand one hundred and seventy-three dollars and ten cents. Tennessee.

To the state of South Carolina, three hundred and three thousand eight hundred and ten dollars and ninety-six cents. South Carolina.

To the state of Georgia, one hundred and eighty-nine thousand eight hundred and seventy-two dollars and ninety-eight cents; and Georgia.

To the state of Louisiana, fifty-six thousand five hundred and ninety dollars and twenty-two cents. Louisiana.

**SEC. 2. And be it further enacted,** That from and after the passing of this act, the act of Congress, entitled "An act for the assessment and collection of direct taxes and internal duties," passed on the twenty-second day of July, one thousand eight hundred and thirteen, shall be and the same is hereby repealed, except so far as the same respects the collection districts therein and thereby established and defined, so far as the same respects internal duties, and so far as the same respects the appointment and qualifications of the collectors and principal assessors therein and thereby authorized and required; in all which respects, so excepted, as aforesaid, the said act shall be and continue in force for the purposes of this act: **Provided always,** That for making and completing the assessment and collection of the direct tax laid by virtue of the act of Congress entitled "An act to lay and collect a direct tax within the United States," passed on the second day of August, one thousand eight hundred and thirteen, the said first mentioned act of Congress shall be and continue in full force, anything in this act to the contrary thereof in any wise notwithstanding.

Repeal of part of the former act.

Act of July 22, 1813, ch. 16, with exceptions.

**SEC. 3. And be it further enacted,** That each of the principal assessors heretofore appointed, or hereafter appointed, 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: **Provided,** That the Secretary of the Treasury shall be, and is hereby authorized to reduce the number of assessment districts, in any collection district in any state, if the number shall appear to him to be too great; and the principal assessors respectively, and each assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duty of his appointment under this act, take and subscribe, before some competent magistrate, or some collector of the direct tax and internal duties, (who is hereby empowered to administer the same) the following oath or affirmation, to wit: "I \_\_\_\_\_, 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 principal assessor (or assistant assessor, as the case may be,) for (naming the district,) without favour or partiality, and that I will do equal right and justice in every case in which I shall act as principal assessor (or assistant assessor, as the case may be.)" And a certificate of such oath, or affirmation, shall be delivered to the collector of the district for which

Proviso.

Act of Aug. 2, 1813, ch. 37.

Principal assessors to divide their districts, and appoint assistants.

Number of assessment districts to be reduced.

Oaths of office.

such assessor shall be appointed, and every principal 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 to the use of the United States, and the other to him who shall first sue for the same; to be recovered, with costs of suit, in any court having competent jurisdiction.

Secretary of the Treasury to prescribe rules for carrying this act into effect, &c.

**SEC. 4.** *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 principal assessor and his assistants in the performance of the duties enjoined by or under this act, and shall also frame instructions for the said principal assessors and their assistants, pursuant to which instructions the said principal assessors shall, on the first day of February next, direct and cause the several assistant assessors in the district, to inquire after and concerning all lands, lots of ground, with their improvements, dwelling houses, and slaves, made liable to taxation under this act, by reference as well to any lists of assessment or collection taken under the laws of the respective states, as to any other records or documents, and by all other lawful ways and means, and to value and enumerate the said objects of taxation in the manner prescribed by this act, and in conformity with the regulations and instructions above mentioned. And it shall be further lawful for the Secretary of the Treasury to direct all errors committed in the assessment, valuation, and tax lists, or in collection thereof, heretofore or hereafter made in the valuation, assessment, and tax lists of the direct tax, laid by virtue of the said act of Congress entitled "An act to lay and collect a direct tax within the United States," and also, all such errors as may from time to time be committed in the assessment, valuation, and tax lists, or in the collection thereof, as may hereafter be made in the assessment of the direct tax by this act laid, to be corrected in such form, and upon such evidence, as the said secretary shall prescribe and approve.

Act of July 22, 1813, ch. 16.

Tax to be assessed according to the value in money of the property.

Proviso.

Assistant assessor to proceed through their districts to obtain lists of taxable property.

Proviso.

**SEC. 5.** *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, dwelling houses, and slaves, 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: *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, existing at the time of the passage of this act, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid; *And provided also,* That nothing herein contained shall be construed to exempt from enumeration and valuation and the payment of the direct tax, any public lands which heretofore have been, or hereafter may be sold in the States of Ohio and Louisiana, under any law of the United States, the compact between the United States and the said states to the contrary notwithstanding.

**SEC. 6.** *And be it further enacted,* That the respective assistant assessors shall, immediately after being required as aforesaid by the principal 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, dwelling houses, or slaves, 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 principal assessor, and, as far as practicable, conformably to those which may be required for the same purpose under the authority of the respective states; *Provided always, nevertheless, and it is hereby further enacted and declared,* That the valuations, and assessments heretofore made and completed, or

to be made and completed, by virtue of the said act of Congress, entitled "An act for the assessment and collection of direct taxes and internal duties," and the said act of Congress, entitled "An act to lay and collect a direct tax within the United States," in relation to the several states wherein the same has been assessed or is assessing, shall be and remain the valuations and assessments for the said states respectively, subject only to the revision, equalization, and apportionment, among the several counties and state districts, by the board of principal assessors hereinafter constituted, to be made as is hereinafter directed, for the purpose of levying and collecting annually the direct tax by this act laid, in the manner hereinafter provided, until provision shall be made by law for altering, modifying, or abolishing the same. And the principal assessors in the said several states wherein a direct tax has heretofore been assessed as aforesaid, shall, at the time and times herein and hereby prescribed for making the valuation and assessment in the states wherein a direct tax has not heretofore been assessed (in consequence of the legislative assumption of the quotas of the direct tax by such states respectively,) proceed to revise and shall revise, their several and respective valuations, assessments, and tax lists, correcting therein all errors, and supplying all omissions, which have been or shall be therein discovered and ascertained. And in making the said revisal as aforesaid, it shall be the duty of the said principal assessors, to inquire and ascertain what transfers and changes of property in lands, lots of ground, dwelling houses and slaves, have been made and effected since the time of the original valuation and assessment aforesaid; and also what changes of residents and non-residents have occurred; and also what slaves have been born, or have died, or have run away, or become otherwise useless; and also what houses or other improvements of real estate have been burned or otherwise destroyed; and thereupon to make such changes, additions, or reductions, in the said valuations and assessments respectively, as truth and justice shall require. And for the purpose of making the said revisal as aforesaid, of the said valuations, assessments, and tax lists, the principal assessors shall take and pursue all lawful measures, by the examination of records, by the information of the parties in writing, or by any other satisfactory evidence or proof. And in case of any alteration made upon such revisal affecting the property or interests of any person, so as to charge such person with any greater amount of tax, or to transfer the charge of the tax from one person to another person, there shall be the like proceedings as is herein provided in the case of appeals upon an original assessment. And the principal assessors, after hearing such appeals, shall proceed to make out and to deliver revised lists of their valuations and assessments, respectively, to the board of principal assessors, to be constituted as is hereinafter mentioned. And thereupon, the said board of principal assessors shall proceed in the like manner as is hereinafter provided in the case of an original assessment, submitted to the said board of principal assessors, for the purpose of an equalization and apportionment of the direct tax by this act laid to and among the counties and state districts of the states respectively.

*SEC. 7. And be it further enacted,* That if any person owning, possessing, or having the care or management of, property liable to a direct tax as aforesaid, shall not be prepared to exhibit a written list when required as aforesaid, and shall consent to disclose the particulars of any and all the lands and lots of ground, with their improvements, dwelling-houses, and slaves, 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. 8. 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 defeat or evade the valuation or enumeration hereby intended to be

Act of July  
22, 1813, ch. 16.  
Act of Aug.  
2, 1813, ch. 37.

Duties of  
principal asses-  
sors.

Lists to be  
made out by the  
officer where  
the owner of  
property shall  
neglect to fur-  
nish, &c.

Penalties for  
furnishing  
fraudulent lists

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 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.

Absentees to  
be notified to  
furnish lists.

**SEC. 9.** *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 to leave at the house or place of residence of such person, 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.

Penalty for  
refusing to fur-  
nish lists.

**SEC. 10.** *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, dwelling houses, and premises, if it be necessary, of such persons so refusing or neglecting, and to make according to the best information which he can obtain, and on his own view and information, such lists of the lands and lots of ground, with their improvements, dwelling houses, and slaves, owned or possessed, or under the care or management of such person, as are required by this act: which lists so made and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act: and the person so failing or neglecting, unless in case of sickness or absence from home, shall, moreover, forfeit and pay the sum of one hundred dollars, to be recovered for the use of the United States, with costs of suit, in any court having competent jurisdiction.

Non-residents'  
property how  
to be assessed.

**SEC. 11.** *And be it further enacted,* That whenever there shall be in any assessment district, any property, lands, and lots of ground, dwelling houses, or slaves, not owned or possessed by, or under the care or management of any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall be transmitted to the principal assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required, to enter into and upon the real estate, if it be necessary, and take such view thereof, and of the slaves, of which lists are required, and to make lists of the same, according to the form prescribed by this act, which lists being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, under and for the purposes of this act.

Property not  
lying within as-  
essment dis-  
trict where  
owners reside,  
how to be en-  
tered.

**SEC. 12.** *And be it further enacted,* That the owners, possessors, or persons having the care or management of lands, lots of ground, dwelling houses, and slaves, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the lists thereof required by this act, (provided the assessment district in which the said objects of taxation lie, or be, is therein distinctly stated,) at the time, and in the manner, prescribed to the assessor of the assessment district wherein such persons reside. And it shall be the duty of the assistant 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 principal assessor of their collection district, whose duty it shall be to transmit them to the principal assessor of the collection district wherein the said objects of taxation shall lie or be, immediately after the receipt thereof, and the said lists shall be valid and sufficient for the purposes of this act, and on the delivery of every such list, the person making and delivering the same, shall pay to the assistant assessor one dollar; one half whereof he shall retain to his own use, and the other half therof he shall pay over to the principal assessor of the district, for the use of such principal assessor.

**SEC. 13. And be it further enacted,** That the lists aforesaid shall be taken with reference to the day fixed for that purpose, by this act as aforesaid, and the assistant assessors respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists, the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay a tax under this act, residing within the assessment district, together with the value and assessment of the objects, liable to taxation within such district for which each such person is liable; and whenever so required by the principal assessor, the amount of direct tax payable by each person, on such objects, under the state laws, imposing direct taxes; and the second list shall exhibit in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment thereof, or the amount of direct tax due thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the principal assessor, and lists taken according to such form shall be made out by the assistant assessors, and delivered to the principal assessor, within sixty days after the day fixed by this act as aforesaid, requiring lists from individuals; and if any assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by his precept, warrant, or other legal instructions, not being prevented therefrom by sickness, or other unavoidable accident, every such assessor shall be discharged from office, and shall moreover forfeit and pay two hundred dollars, to be recovered for the use of the United States, in any court having competent jurisdiction, with costs of suit.

Lists to be  
made with refer-  
ence to the day  
fixed by this act.

**SEC. 14. And be it further enacted,** That immediately after the valuations and enumerations shall have been completed as aforesaid, the principal assessor in each collection district, shall by advertisement in some public newspaper, if any there be in such district, and by written notifications to be publicly posted up in at least four of the most public places in each assessment district, advertise all persons concerned, of the place where the said lists, valuations and enumerations, may be seen and examined, and that during twenty-five days after the publication of the notifications as aforesaid, appeals will be received and determined by him, relative to any erroneous, or excessive valuations, or enumerations, by the assessor. And it shall be the duty of the principal 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 assessors, and the list by them received, or taken as aforesaid, to the inspection of any and all persons who shall apply for that purpose; and the said principal 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 principal assessors to advertise and attend two successive days of the said twenty-five at the court house of each county within his assessment district, there to receive and determine upon the appeals aforesaid, and, **Provided always,** that the question to be determined by the principal assessor, on an appeal respecting the valuation of property shall be, whether the valuation complained

Penalty.

Principal as-  
sessors to ad-  
vertise some  
public place  
in their districts  
where assess-  
ment lists are to  
be exhibited,  
and may be ex-  
amined.

Proviso.

Increase of valuation.

Taxes of county or state districts, containing more than one assessment district to be equalized.

Principal assessors to form a board for the despatch of business.

A clerk or clerks to be appointed by the board, who shall be sworn or affirmed.

Duties of the clerks prescribed.

Attendance of the assessors to be noted by them, &c.

of, be, or be not, in a just relation or proportion to other valuations in the same assessment district. And all appeals to the principal assessors as aforesaid, shall be made in writing, and shall specify the particular cause, matter or thing, respecting which a decision is requested; and shall moreover state the ground or principal of inequality or error complained of. And the principal 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, as the principal assessor shall designate for that purpose.

**SEC. 15. *And be it further enacted,*** That whenever a county or state district shall contain more than one assessment district, the principal assessor 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, dwelling houses, and slaves, between such assessment district, by deducting from, or adding to, either, such a rate, per centum, as shall appear just and equitable.

**SEC. 16. *And be it further enacted,*** That the principal 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 assessment district, and deliver the same to the board of principal assessors hereinafter constituted, in and for the states respectively. And it shall be the duty of the principal 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 principal assessors, or a majority of them, so convened, shall constitute, and they are hereby constituted a board of principal 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. 17. *And be it further enacted,*** That the said board of principal assessors, convened and organized as aforesaid, shall and may appoint a suitable person or persons, to be their clerk or clerks, who shall hold his or their office, or offices, at the pleasure of the said board of principal 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 principal 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. 18. *And be it further enacted,*** That it shall be the duty of the said clerks to record the proceedings of the said board of principal assessors, and to enter on the record the names of such of the principal assessors, as shall attend any general meeting of the board of principal assessors for the purposes of this act. And if any principal 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 principal assessor shall fail or neglect to furnish the said board of principal assessors, with the lists of valuation and enumeration of each assessment district within his collection district, within three

days after the time appointed as aforesaid, for such general meeting of the said board of principal 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 principal assessor. And it shall be the duty of the clerks of the said board of principal 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 principal assessor or assessors from the forfeiture of the said compensation, in whole or in part, as to him shall appear just and equitable.

SEC. 19. *And be it further enacted*, That if the said board of principal 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 or states, 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 principal assessors, shall be final, and the proper quota of direct tax shall be, and is hereby declared to be imposed thereon accordingly.

SEC. 20. *And be it further enacted*, That it shall be the duty of the said board of principal assessors, diligently and carefully to consider and examine the said lists of valuation, as well in relation to the states which have been heretofore assessed, as in relation to the states which have not been heretofore assessed, for the direct tax for the year one thousand eight hundred and fourteen, 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 render the valuation of the several counties and state districts 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 principal 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. 21. *And be it further enacted*, That as soon as the said board of principal 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 they shall lay the same upon all the subjects of direct taxation herein prescribed within their respective counties and state districts, according to the provisions of this act, so as to raise upon each county or state district, a quota of taxes bearing the same proportion to the whole direct tax imposed on the state, as the valuation of such county or state district bears to the valuation of the state. And the said board of principal 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 principal assessor a certificate of such apportionment, together with the general lists by the principal assessors respectively presented to the board as aforesaid, and transmit to the Secretary of the Treasury a certificate of the apportionment by them made as aforesaid; and the principal assessors respectively shall thereupon proceed to revise their respective lists, and alter and make the same

Board of principal assessors to assign to certain counties and state districts such valuation as they may deem right and proper if not furnished with lists.

Board of principal assessors may equalize the rates of taxes for certain districts.

Proviso.

Taxes to be apportioned by the board of principal assessors.

in all respects conformable to the apportionment aforesaid by the said board of principal assessors; and the said principal assessors respectively shall make out lists containing the sums payable according to the provisions of this act, upon every object of taxation in and for each collection district; which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district, which is liable to the said tax, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district, liable to the payment of the said tax, not owned or occupied by or under the superintendence of any person resident therin, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the said principal assessors shall furnish to the collector of the several collection districts respectively, within thirty-five days after the apportionment is completed as aforesaid, a certified copy of such list or lists for their proper collection districts, and in default of performance of the duties enjoined on the board of assessors and principal assessors respectively by this section, they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having competent jurisdiction: *And it is hereby enacted and declared,* That the valuation, assessment, equalization, and apportionment made by the said board of principal assessors as aforesaid, shall be and remain in full force and operation for laying, levying, and collecting, yearly and every year, the annual direct tax by this act laid and imposed, until altered, modified or abolished by law.

Collectors to execute receipts for taxable lists received from principal assessors.

SEC. 22. *And be it further enacted,* That each collector, on receiving a list as aforesaid from the said principal 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 principal 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 comptroller of the Treasury.

Collectors to give bonds, &c.

SEC. 23. *And be it further enacted,* That each collector, before receiving any list as aforesaid for collection, shall give bond with one or more good and sufficient sureties, to be approved by the comptroller 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, and deposited in the office of the comptroller of the treasury: *Provided always,* That nothing herein contained shall be deemed to annul, or in any wise to impair, the obligation of the bond heretofore given by any collector: but the same shall be and remain in full force and virtue, any thing in this act to the contrary thereof in any wise notwithstanding.

Proviso.

Amount of taxes as assessed to remain as a lien upon the property.

SEC. 24. *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, and all slaves 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. 25. *And be it further enacted,* That each collector shall be au-

thorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, assigning to each deputy, by that instrument of writing, such portion of his collection district as he may think proper, 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.

Collectors  
may appoint de-  
puties, &c.

SEC. 26. *And be it further enacted*, That each of the said collectors, or his deputies, shall, within ten days after receiving his collection list from the principal assessors respectively as aforesaid, and annually within ten days after he shall be so required by the Secretary of the Treasury, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four public places in his collection district, that the said tax has become due and payable, and state the times and places, at which he or they will attend to receive the same, which shall be within twenty days after such notification; and with respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such district, and there demand the taxes payable by such persons, which application shall be made within sixty days after the receipt of the collection lists as aforesaid, or after the receipt of the requisition of the Secretary of the Treasury, as aforesaid, by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes by distress and sale of the goods, chattels, or effects, of the persons delinquent as aforesaid. And in case of such distress, 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 distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, 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 courthouse of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress, for the payment of the duties 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 distress shall have been made; but in case of non-payment or tender as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sale, the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress

Proviso.

Collectors to  
give public no-  
tice of the taxes  
assessed.

Proceeding  
to sell goods  
distrained.

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 distress 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.

Sale of property.

SEC. 27. *And be it further enacted*, That whenever goods, chattels, or effects sufficient to satisfy any tax upon dwelling houses or lands, and their improvements, owned, occupied or superintended by person known or residing within the same collection district, cannot be found, the collector having first advertised the same for thirty days in a newspaper printed within the collection district, if such there be, and having posted up, in at least ten public places within the same, a notification of the intended sale thirty days previous thereto, shall proceed to sell at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. But in all cases where the property liable to a direct tax under this act, or the said act of Congress, entitled "An act to lay and collect a direct tax within the United States," shall not be divisible so as to enable the collector, by a sale of part thereof, to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges and commissions, shall be paid to the owner of the property or his legal representatives, or if he or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner or his legal representatives until he or they shall make application therefor to the Secretary of the Treasury, who upon such application, shall, by warrant on the treasurer, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid,

Act of Aug.  
2, 1813, ch. 37.

Overplus received from the sale of delinquent's property to be returned to owners.

If property will not sell for the tax, &c.

Proviso.

Redemption.

Deeds to be made for property sold under this act, by the collectors.

cannot be sold for the amount of the tax due theron, with the said additional twenty per centum thereto, the collector shall purchase the same in behalf of the United States for the amount aforesaid: *Provided*, That the owner or superintendent of the property aforesaid, after the same shall have been as aforesaid advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which the sale of the said property shall not take place: *Provided also*, That the owners, their heirs, executors, or administrators, or any person on their behalf, shall have liberty to redeem the lands and other property sold as aforesaid, within two years from the time of sale, upon payment to the collector for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser, with interest for the same at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale, until the time of redemption shall have expired. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the charges.

And in every case of the sale of real estate which has been made under the said act of Congress for the assessment and collection of direct taxes and internal duties, or which shall be made under the authority of this act by the collectors or marshals respectively, or their lawful deputies respectively, or by any other person or persons, the deeds for the estate so sold shall be prepared, made, executed, and proved, or acknowledged, at the time and times prescribed, in this act, by the collectors respectively, within whose collection district such real estate shall be situated, in such form of law as shall be authorized and required by the laws of the United States, or by the law of the state in which such real estate lies,

List of the  
deeds.

Non-residents'  
property how  
to be made  
liable for taxes.

Designate col-  
lector to adver-  
tise.

Act of March  
3, 1815, ch. 90,  
sec. 3.

Collectors to  
sell property of  
delinquent non-  
resident pro-  
prietors.

Collectors to  
purchase the  
property adver-  
tised and sold  
for the taxes.

See act of  
March 3, 1815,  
ch. 90, sec. 3.

Collectors de-  
signated by the  
Secretary of the  
Treasury to de-  
posit with clerks  
of district courts  
correct lists of  
the property sold  
under this  
act.

for making, executing, proving, and acknowledging, deeds of bargain and sale, or other conveyances for the transfer and conveyance of real estate: and for every deed, so prepared, made, executed, proved, and acknowledged, the purchaser or grantee shall pay to the collector the sum of five dollars for the use of the collector, marshal, or other person, effecting the sale of the real estate thereby conveyed.

*SEC. 28. 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 list from the said principal assessors respectively as aforesaid, or the requisition of the Secretary of the Treasury, as aforesaid, the collector shall transmit lists of the same to one of the collectors within the same state, to be designated for that purpose by the Secretary of the Treasury; and the collector who shall have been thus designated by the Secretary of the Treasury, shall transmit receipts for all the lists received as aforesaid, to the collector transmitting the same. And the collectors thus designated in each state by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the state; and the owners of the property on which such taxes may be due, shall be permitted to pay to such collector the said tax, with an addition of ten per centum thereon: *Provided*, That such payment is made within one year after the day on which the collector of the district where such property lies, had notified that the tax had become due on the same.

*SEC. 29. And be it further enacted,* That when any tax as aforesaid shall have remained unpaid for the term of one year as aforesaid, the collector in the state where the property lies, and who shall have been designated by the Secretary of the Treasury as aforesaid, having first advertised the same for sixty days, in at least one newspaper in the state, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum thereon: or if such property is not divisible as aforesaid, the whole thereof shall be sold and accounted for in manner hereinbefore provided. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same in behalf of the United States for such amount and addition. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the treasury the surplus, if any, of the aforesaid addition of ten or twenty per centum, as the case may be, after defraying the said charges.

*SEC. 30. 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 the owners, or presumed owners, or the purchasers of the same, at the public sales aforesaid, and of the amount paid by such purchasers for the same; the owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold as aforesaid, within two years from the time of sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser for the said land, or other real property, with interest for the same, at the rate of twenty per centum per annum, and of a commission of five per centum on such payment, for the use of the clerk aforesaid. The clerk shall, on appli-

Deeds to be given for unredeemed land.

cation, pay to the purchasers the money thus paid for their use; and the collectors respectively shall give deeds for the lands or property aforesaid, to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years, as aforesaid, by the original owners thereof, or their legal representatives. And the said clerk shall be entitled to receive from the purchaser, for his own use, the sum of one dollar, in addition to the sum hereinbefore made payable to the collector, for every such deed, to be paid on the delivery thereof to such purchasers. And in all cases where lands may be sold under this act, for the payment of taxes, belonging to infants, persons of insane mind, married women, or persons beyond sea, such persons shall have the term of two years after their respective disabilities shall have been removed, or their return to the United States, to redeem lands thus sold, on their paying into the clerk's office aforesaid the amount paid by the purchaser, together with ten per centum per annum; and on their payment to the purchaser of the land aforesaid, a compensation for all improvements he may have made on the premises, subsequent to his purchase, the value of which improvements to be ascertained by three or more neighbouring freeholders, to be appointed by the clerk aforesaid, who, on actual view of the premises, shall assess the value of such improvements, on their oaths, and make a return of such valuation to the clerk immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by, and received from, the parties, like costs of suit, as the judge of the district court shall, in that respect, tax and allow.

Collectors to make periodical statements to Secretary of the Treasury and pay over all moneys received by them.

**SEC. 31.** *And be it further enacted,* That the several collectors shall, at the expiration of every month after they shall respectively commence their collections, in the next, and every ensuing year, transmit to the Secretary of the Treasury a statement of the collections made by them respectively, within the month, and pay over quarterly, or sooner, if required by the Secretary of the Treasury, the moneys by them respectively collected within the said term; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection as aforesaid, shall pay over the same into the treasury, and shall render his final account to the Treasury Department within six months from and after the day when he shall have received the collection lists from the said board of principal assessors, or the said requisition of the Secretary of the Treasury as aforesaid: *Provided however,* That the period of one year and three months from the said annual day, shall be annually allowed to the collector designated in each state as aforesaid by the Secretary of the Treasury, with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

Collectors to be charged with amount of taxes received by them.

**SEC. 32.** *And be it further enacted,* That each collector shall be charged with the whole amount of taxes by him received, whether contained in the lists delivered to him by the principal assessors respectively or transmitted to him by other collectors: and shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them received 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 proven to the satisfaction of the comptroller of the treasury, that due diligence was used by the collector, and that no property was left from which the tax could have been recovered; and each collector, designated in each state as aforesaid by the Secretary of the Treasury, shall receive credit for the taxes due for all tracts of land which, after being offered by him for sale in manner aforesaid, shall or may have been purchased by him in behalf of the United States.

When to be credited.

**SEC. 33.** *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 herein before provided, it shall be the duty of the comptroller of the treasury, and he is hereby authorized and required, immediately after such delinquency, to issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects, of the delinquent collector; and for want of goods, chattels, or effects, aforesaid, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, thereto remain until discharged in due course of law; and furthermore, notwithstanding the commitment of the collector to prison as aforesaid, or if he abscond, and goods, chattels, and effects, cannot be found sufficient to satisfy the said warrant, the said marshal, or his deputy, shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods, and chattels, or any personal effects, of the surety or sureties of the delinquent collector. And the amount of the sums due from any collector as aforesaid, shall, and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law. And for want of goods and chattels, or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks, in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate, sold in pursuance of the authority aforesaid, the conveyances of the marshals, or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors, or their sureties, aforesaid. And all moneys that may remain of the proceeds of such sale, after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Made the duty  
of the comp-  
troller to bring  
delinquent col-  
lectors to ac-  
count, &c.

Sale of the  
property of de-  
linquent collec-  
tors and of their  
sureties.

Penalties  
upon collectors  
for extortion,  
&c.

Fees to as-  
sessors, &c.

SEC. 34. *And be it further enacted*, That each and every collector or his deputy, who shall exercise or be guilty of any extortion or oppression, under colour of this act, or shall demand other or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding two thousand dollars to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector or his deputies shall give receipts for all sums by them collected and retained in pursuance of this act.

SEC. 35. *And be it further enacted*, That there shall be allowed and paid for the services performed under this act, to each principal assessor, two dollars for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuations; three dollars for every day employed in making revised valuations and tax lists, where an assessment and valuation have heretofore been made, and in hearing appeals and making out lists, agreeably to the provisions of this act, upon original assessments and valuations; and five dollars for every hundred taxable persons contained in the tax list as delivered by him to the said board of principal assessors: to each assistant assessor two dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that

purpose being certified by the principal assessor, and approved by the comptroller of the treasury, and three dollars for every hundred taxable persons contained in the tax lists as completed and delivered by him to the principal assessor: to each of the principal assessors constituting the board of principal assessors as aforesaid, for every day's actual attendance at the said board, the sum of three dollars, and for travelling to and from the place designated by the Secretary of the Treasury, three dollars for each thirty miles. And to each of the clerks of the said board, three dollars for every day's actual attendance thereon. And the said board of principal assessors, and the said assessors severally and respectively, shall be allowed their necessary and reasonable charges for books and stationery used in the execution of their duties; and the compensation herein allowed shall be in full for all other expenses not particularly specified.

**Compensation provided for the principal assessors, and the assistants, as well as of the boards, to be paid at the treasury.**

**Appropriation.**

**Proviso.**

SEC. 36. *And be it further enacted,* That the compensation herein before provided for the services of the principal assessors and their assistants, and for the board of principal assessors and their clerks, shall be paid at the treasury; and there is hereby appropriated for that purpose the sum of two hundred thousand dollars, to be paid out of any money not otherwise appropriated. And the President of the United States shall be and he is hereby authorized to augment, in cases where he shall deem it necessary, the compensation authorized by this act for the principal assessors and their assistants: *Provided*, That no principal assessor shall, in any case, receive more than three hundred dollars, and no assistant assessor shall receive more than one hundred and fifty dollars: and for such augmented compensation, and the expense of carrying this act annually into effect, there is further hereby appropriated an annual sum of one hundred and fifty thousand dollars, to be paid out of any money in the treasury not otherwise appropriated.

**President may make appointments of principal assessors, in recess of the Senate.**

SEC. 37. *And be it further enacted,* That in cases where principal assessors have not been, or shall not, during the present session of Congress, be appointed, and in cases where vacancies shall occur in the office of principal assessor, the President of the United States is hereby authorized to make appointments during the recess of the Senate, by granting commissions, which shall expire at the end of the next session. And where no person can be found in any collection district, or assessment district, to serve either as collector, principal assessor, or assistant assessor respectively, the President of the United States is hereby authorized to appoint one of the deputy postmasters in such district, to serve as collector, or assessor, as the case may be. And it shall be the duty of such deputy postmaster to perform accordingly the duties of such officer.

**Separate accounts to be kept at the treasury of the proceeds of direct taxes and internal duties.**

SEC. 38. *And be it further enacted,* That separate accounts shall be kept at the treasury, of all moneys received from the direct tax and from the internal duties, in each of the respective states, territories, and collection districts: and that separate accounts shall be kept of the amount of each species of duty that shall accrue, with the moneys paid to the collectors, assessors and assistant assessors, and to the other officers employed, in each of the respective states, territories, and collection districts, which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

**Made the duty of the principal assessors to ascertain and keep accounts of the transfers of real property.**

SEC. 39. *And be it further enacted,* That the principal assessors respectively shall, yearly, and every year, after the year one thousand eight hundred and fifteen, in the month of January, inquire and ascertain, in the manner by the sixth section of this act provided, what transfers and changes of property in lands, lots of ground, dwelling houses and slaves, have been made and effected in their respective districts, subsequent to the next preceding valuation, assessment and apportionment of the direct tax by this act laid; and within twenty days thereafter, they shall

make out three lists of such transfers and changes, and transmit one list to the Secretary of the Treasury, another list to the commissioner of the revenue, 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 fifteen, be the duty of the Secretary of the Treasury to notify the collectors of the several collection districts, a day in the month of February, on which it shall be the duty of the said collectors to commence laying and collecting the annual direct tax by this act laid and imposed, according to the assessment of the tax lists to them delivered by the said principal assessors, as aforesaid, subject only to such alterations therein as shall be just and proper, in the opinion of the Secretary of the Treasury to conform to the transfers and changes aforesaid, ascertained by the principal assessors as aforesaid; and the said collectors shall annually in all respects, proceed in and conclude the collection of the said direct tax, in the same manner and within the time hereinbefore provided and prescribed.

Act of March  
4, 1815, ch. 90,  
sec. 1.

SEC. 40. *And be it further enacted*, That each state may pay its quota of the direct tax by this act laid, into the treasury of the United States, for the first and for any and every succeeding year; and in consideration of such payment, the state shall be entitled to a deduction of fifteen per centum, if paid before the first day of May, and ten per centum if paid before the first day of October, in the year to which the payment relates: *Provided*, That notice of the intention to make such payment, be given to the Secretary of the Treasury, on or before the first day of April in each year; *And provided*, That such notice and payment shall not in anywise prevent or discontinue the proceedings under this act, to make the valuations, assessments, and apportionments herein authorized and directed, but shall only prevent or discontinue the collection of the quota of the state giving such notice and making such payment.

States au-  
thorized to as-  
sume the pay-  
ment of their  
respective quo-  
tas of tax and  
to be allowed a  
discount.

Proviso.

SEC. 41. *And be it further enacted*, That towards establishing an adequate revenue, to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively; and for creating an adequate sinking fund, gradually to reduce, and eventually to extinguish the public debt, contracted, and to be contracted, the direct tax by this act laid shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished, any thing in the said act of Congress to the contrary thereof in anywise notwithstanding. And for the effectual application of the revenue to be raised by and from the said direct tax laid by this act, and also by and from the direct tax laid by the said act of Congress, entitled "An act to lay and collect a direct tax within the United States," to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said direct tax by this act laid, it shall be lawful so to do, upon providing and substituting, by law, at the said time, and for the same purposes, other taxes or duties, which shall be equally productive with the direct tax so altered, reduced, or changed: *And provided further*, That nothing in this act contained shall be deemed or construed in anywise to rescind or impair any specific appropriation of the said direct taxes, or either of them; but such appropriation shall remain and be carried into effect, according to the true intent and meaning of the law and laws making the same, any thing in this act to the contrary thereof in anywise notwithstanding.

Pledge of  
taxes for the  
payment of the  
public debt, &c.

Act of Aug.  
2, 1813, ch. 37.

SEC. 42. *And be it further enacted*, That it shall be lawful for the President of the United States to authorize the Secretary of the Treasury to anticipate the collection and receipt of the direct tax laid and imposed by this act, and by the said act of Congress, entitled "An act to lay and

Loans author-  
ized in antici-  
pation of the  
taxes.

*Act of Aug.  
2, 1813, ch. 37.*

collect a direct tax within the United States," by obtaining a loan upon the pledge of the said direct taxes, or either of them, for the reimbursement thereof, to an amount not exceeding six millions of dollars; and at a rate of interest not exceeding six per centum per annum. And any bank or banks now incorporated, or which may hereafter be incorporated, under the authority of the United States, is, and are hereby authorized to make such loan: *Provided always, and it is expressly declared,* That the money so obtained upon loan, shall be applied to the purposes aforesaid, to which the said direct taxes so to be pledged are by this act applied and appropriated, and to no other purposes whatsoever.

APPROVED, January 9, 1815.

STATUTE III.

Jan. 18, 1815.

**CHAP. XXII.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on various goods, wares, and merchandise, manufactured within the United States. (a)***

Tax imposed.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That from and after the expiration of ninety days subsequent to the passing of this act, there shall be paid upon all goods, wares, and merchandise, of the following descriptions, which shall thereafter be manufactured or made for sale within the United States, or the territories thereof, the respective duties following, that is to say:

Rates of Specific articles.

Pig iron, per ton, one dollar.

Castings of iron, per ton, one dollar and fifty cents.

Bar iron, per ton, one dollar.

Rolled or slit iron, per ton, one dollar.

Nails, brads, and sprigs, other than those usually denominated wrought, per pound, one cent.

Candles of white wax, or in part of white and other wax, per pound, five cents.

Mould candles of tallow, or of wax other than white, or in part of each, per pound, three cents.

Hats and caps, in whole or in part of leather, wool or furs; bonnets, in whole or in part of wool or fur, if above two dollars in value, eight per centum ad valorem.

Hats of chip or wood covered with silk or other materials, or not covered, if above two dollars in value, eight per centum ad valorem.

Umbrellas and parasols, if above the value of two dollars, eight per centum ad valorem.

Paper, three per centum ad valorem.

Playing and visiting cards, fifty per centum ad valorem.

Saddles and bridles, six per centum ad valorem.

Boots and bootees, exceeding five dollars per pair in value, five per centum ad valorem.

Beer, ale, and porter, six per centum ad valorem.

Tobacco, manufactured segars and snuff, twenty per centum ad valorem.

Leather, including therein all hides and skins, whether tanned, tawed, dressed, or otherwise made, on the original manufacture thereof, five per centum ad valorem: which said duties shall be paid by the owner or occupier of the buildings or vessels in which, or of the machines, implements, or utensils wherewith, the said goods, wares, and merchandise, shall have been manufactured or made, or by the agent or superintendent thereof; the amount thereof payable by any one person at any one time, if not exceeding twenty dollars shall, and if exceeding twenty dollars may, be paid in money with a deduction of two per centum at the time

a) See note to the act of July 4, 1789, ch. 2, vol. i. p. 24.

of rendering the accounts of the articles so chargeable with duty, required to be rendered by the second section of this act, or without deduction at the next subsequent time prescribed for rendering such accounts.

SEC. 2. *And be it further enacted*, That every person who, from and after the expiration of ninety days subsequent to the passing of this act, shall be the owner or occupier of any building, or vessel, or machine, implement or utensil, used or intended to be used for the manufacturing or making of such goods, wares and merchandise, or either of them, or who shall have such building, or vessel, or machine, implement or utensil under his superintendence, either as agent for the owner or on his own account, shall before the expiration of the said ninety days, and every person who, after the expiration of the said ninety days, shall use or intend to use any building, or vessel, or machine, implement or utensil, as aforesaid, either as owner, occupier, agent, or otherwise, shall before he shall begin so to use, or cause the same so to be used, give bond, with at least two sureties, to the satisfaction of the collector of internal duties for the district in which the same shall be situate, in a sum not less than the computed duties for one year, nor less than one hundred dollars, that he will, before using or causing the same to be used, make true and exact entry and report in writing to the said collector of every such building, or vessel, machine, implement, or utensil, owned, occupied, or superintended by him, with the size thereof, the names of the owner, occupier, agent, and superintendent, the place where situate, and the manner in which, and the time for which, not exceeding one year, it is intended to employ the same, with the denominations and quantities of the articles manufactured or made as aforesaid, which he may have on hand, with the value thereof; that he will, thereafter, before using or causing the same to be used, make like entry and report of any other building, or vessel, machine, implement or utensil, used or intended to be used as aforesaid, that he may own, occupy, or have the agency or superintendence of, with the size thereof, the names of the owner, occupier, agent and superintendent, the place where situate, and the manner in which and the time for which, not exceeding one year, it is intended to employ the same, with information from time to time of any change in the form, size, agency, ownership, occupancy or superintendence which all or either of the said buildings or vessels, machines, implements or utensils may undergo: that he will from day to day, so long as he may use the same, enter or cause to be entered, in a book or books to be kept by him for that purpose, and which shall be open at all times between the rising and setting of the sun for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of the articles manufactured or made, and will render to the said collector, on the first day of January, April, July, and October, in each year, or within ten days thereafter, a general account in writing, taken from his books, of the denominations and quantities of the said articles, with the aggregate value thereof, for three months preceding said days, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue: that he will, at the said times, deliver to the said collector the original book of entries, which book shall be retained by said officer: that he will likewise, from day to day, enter or cause to be entered, in a book or books to be kept by him for that purpose, and which shall be open at all times, between the rising and setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of all the hereinbefore enumerated manufactured articles sold, with the price for which the same were sold, specifying in each sale the name of the person to whom sold, where the amount sold shall exceed ten dollars in value: and that he will render to the said collector, at the time of rendering the said general accounts,

Owners of  
stills, &c. to  
give bonds, &c.

Conditions  
prescribed.

a statement in writing, taken from said book or books, in which there shall be specified the denominations and quantities of all such manufactured articles sold on each day, stating distinctly each sale, with the name of the purchaser, and the denominations and quantities sold, and price, where the same shall exceed ten dollars, and the aggregate denominations and quantities, with the aggregate value of all other sales: that he will verify, or cause to be verified, the said entries, reports, books, general accounts, and statements, on oath or affirmation, to be taken before the collector, or some officer authorized by law to administer the same, according to the form required by this act, where the same is prescribed; and that he will pay to the said collector the duties which by this act ought to be paid on the articles so manufactured, and in the said account mentioned, if not exceeding twenty dollars, at the time of rendering an account thereof, with a deduction of two per centum, and if exceeding twenty dollars, either at said time, with a like deduction, or at the next subsequent time prescribed for rendering such accounts without deduction; and the said bond may, from time to time, at the discretion of the collector, be renewed or changed in regard to the sureties and penalties thereof. And every such person, whether owner, occupier, agent, or superintendent as aforesaid, shall, at the time of making the entry and report first before stated, obtain agreeably thereto a license for employing, for a term not exceeding one year, such buildings, or vessels, or machines, implements, or utensils, describing the same, with the use to which they are to be applied, the place where situate, the name of the owner, occupier, agent, or superintendent, and the term for which it is intended to use the same; which license the said collector is hereby empowered and directed to grant. And a like license, for any term not exceeding a year, shall be obtained and granted on a like report and entry made at any time thereafter, without requiring a new bond; so long as the bond aforesaid shall remain in force; which licenses shall be signed by the commissioner of the revenue, and countersigned by the collector who shall issue the same.

Licenses to be taken out according to entries, &c.

Entries to be verified by oaths of the parties making them.

In case the original entries are not made, the oath or affirmation of the owners to be subjoined.

Delinquents to pay an additional per centage.

SEC. 3. *And be it further enacted*, That the entries made in the books required to be kept by the second section of this act, shall, on the said first days of January, April, July, and October, or within ten days after each of the said days, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which qualification shall be certified at the end of such entries by the collector, or officer administering the same, and shall be in substance as follows: "I (or we) do swear (or affirm) that the foregoing entries were made by me (or us) on the respective days specified, and that they state, according to the best of knowledge and belief, the whole quantities and denominations, with the value thereof, of the manufactured (or sold as the case may be) by , in the of ."

SEC. 4. *And be it further enacted*, That, the owner, occupier, agent or superintendent aforesaid, shall, in case the original entries required to be made in his books by the second section of this act, shall not be made by himself, subjoin to the oath or affirmation of the person by whom they were made, the following oath or affirmation, to be taken as aforesaid: " , do solemnly swear (or affirm) that to the best of knowledge and belief, the foregoing entries are just and true, and that have taken all the means in power to make them so."

SEC. 5. *And be it further enacted*, That in all cases in which the duties aforesaid shall not be duly paid, the person chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and in case such duties, with said addition, shall not be paid within three months from the time the said duties ought to be paid, the collector for the district shall make a personal demand of the same of such person, or by notice in

writing, left at his dwelling, if within the collection district, and if not at the manufactory owned or superintended by such person; and in case of refusal or neglect to pay the said duties, with the addition, within ten days after such demand or notice, the amount thereof shall be recovered by distress and sale of goods, chattels, and effects of the delinquent; and in case of such distress, 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 distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, 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 courthouse of the same county, if not more than ten miles distant; which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for payment of the duties aforesaid, the goods, chattels or effects so distrained, shall and may be restored to the owner or possessor, if, prior to the day assigned for 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 expenses 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 or territory wherein the distress 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 sales the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress and sale, and a commission of eight 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 distress of beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

Additional penalties.

Proviso.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise, which shall be manufactured or made within the United States, or the territories thereof, the duties on which shall not have been duly paid or secured, according to the true intent and meaning of this act, shall, together with the vessels containing the same, be forfeited, and may be seized as forfeited by any collector of the internal duties, and held by him until a decision shall be had thereon, according to law; *Provided*, That said goods, wares, and merchandise, shall not be liable to be forfeited in the hands of a bona fide purchaser, who shall have purchased the same without knowledge of the duties not being paid, or secured to be paid. And if any person shall conceal or buy any goods, wares, and merchandise, as aforesaid, knowing them to be liable to seizure and forfeiture under this act, such person shall, on conviction thereof, forfeit and pay a sum double the value of the goods so concealed or purchased.

Goods upon  
which duties  
have not been  
paid to be for-  
feited.

Proviso.

SEC. 7. *And be it further enacted*, That the owner, occupier, agent, or superintendent, as aforesaid, of or for any such building, or vessel, machine, implement, or utensil, used in the manufacture or making of any of the said goods, wares, and merchandise, who shall wilfully neglect or refuse to make true and exact entry and report of the same, or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall

Penalties for  
neglecting to  
make entries,  
&c.

forfeit, for every such neglect or refusal, all the goods, wares, and merchandise, manufactured or made by or for him, with the vessels containing the same, and the vessels, machines, implements, or utensils, used in said manufacture or making, together with the sum of five hundred dollars, to be recovered with costs of suit; which said goods, wares, and merchandise, with the vessels, or machines, implements or utensils, so used, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon according to law; *Provided*, Such seizure be made within three months after the cause for the same may have occurred, and that a prosecution or action thereupon shall have been commenced by such collector within sixty days after such seizure.

**Proviso.**

**Bonds to be forfeited—in what cases.**

SEC. 8. *And be it further enacted*, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any act shall be done contrary to, or any acts omitted that are required to be done by, the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in snit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court; *Provided*, That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

SEC. 9. *And be it further enacted*, That the duties imposed by this act, shall be considered as applying solely to articles manufactured for sale, and shall not be considered as including any articles manufactured exclusively for the use of the person manufacturing the same.

SEC. 10. *And be it further enacted*, That the duties laid by this act, shall be payable on all the goods, wares, and merchandise aforesaid, the manufacture or making of which, shall not within ninety days after the passing thereof, be fully completed, or which shall not be then in the condition in which they usually are when offered for sale.

SEC. 11. *And be it further enacted*, That any owner, occupier, agent, or superintendent, as aforesaid, who may have given bond as required in the second section of this act, who shall, after thirty days' notice given him in writing, by the collector, fail to renew or change the same in regard to the sureties and penalties thereof, as is in the same section provided, shall thereafter incur the penalties attached to employing the said buildings, or vessels, or machines, implements, or utensils, without having a license therefor.

SEC. 12. *And be it further enacted*, That the forms of the bond required to be given by the second section of this act, as well as the forms of the several oaths, reports, entries, statements, and accounts, by this act required to be taken, kept, and rendered, shall be prescribed by the Treasury Department, agreeably to which the aforesaid specification of the buildings or vessels, in which, or of the machines, implements, or utensils, wherewith, the aforesaid goods, wares, and merchandise, shall be manufactured or made, shall be rendered by the owner, occupier, agent, or superintendent thereof.

SEC. 13. *And be it further enacted*, That the value of the manufactured or made goods, wares, and merchandise, required to be stated as aforesaid, shall be regulated by the average of the actual sales by the manufacturer, of the like goods, wares and merchandise, during the quarter, where such actual sales may have been made; and where no such actual sales have been made, such value, so far as respects a manufacturer selling exclusively by wholesale, shall be regulated by the average of the market wholesale sales of the like goods, wares, and merchandise, and so far as respects a manufacturer selling by retail, by the market sales by retail in like manner.

**Duties payable upon articles manufactured for sale, only.**

**Upon what description of goods duties to be paid.**

**Penalties for using stills, &c. without renewing licenses.**

**Form of the bond, &c. to be prescribed by Secretary of the Treasury.**

**Returns to be made by owners.**

**By what criterion the manufactures to be valued.**

Penalties for obstructing officers in the execution of their duties.

**SEC. 14.** *And be it further enacted,* That if any person shall forcibly obstruct or hinder a collector in the execution of this act, or of any of the powers or authorities hereby vested in him, or shall forcibly rescue, or cause to be rescued, any goods, wares, or merchandise, or vessels, machines, implements, or utensils aforesaid, after the same shall have been seized by him, or shall attempt, or endeavour so to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

**SEC. 15.** *And be it further enacted,* That a collector shall be authorized to enter, at any time between the rising and setting of the sun, any building or place where any vessel, machine, implement, or utensil as aforesaid, is kept within his collection district, for the purpose of examining, measuring, or describing the same, or of inspecting the accounts of the goods, wares, and merchandise, from time to time manufactured or made. And every owner or occupier of such building, machine, implement, or utensil, or person having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examine, measure, or describe the same, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars.

**SEC. 16.** *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 in virtue of 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. 17.** *And be it further enacted,* That no person who shall have refused or neglected to comply with the provisions of this act, shall be entitled, while such refusal or neglect continues, to receive a license as aforesaid, or shall be entitled to credit for any internal duties whatever that may have accrued.

**SEC. 18.** *And be it further enacted,* That every collector shall give receipts for all sums by him collected under this act.

**SEC. 19.** *And be it further enacted,* That if it shall appear to the satisfaction of the collector for the district that any owner, occupier, agent or superintendent as aforesaid, of any buildings, vessels or machines, implements or utensils as aforesaid, who shall have given bond agreeably to the second section of this act, and shall have ceased to use the same for one year, and made oath or affirmation thereof, to be lodged with said collector, hath acted agreeably to the condition of such bond, the collector shall cause such bond to be delivered to said owner, occupier, agent or superintendent.

**SEC. 20.** *And be it further enacted,* That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed the second of August, one thousand eight hundred and thirteen, shall and are hereby declared to apply in full force to the duties laid by and to be collected under this act, the same as if such duties and this act were recognised therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties; and all the obligations, duties and penalties thereby imposed upon collectors are hereby imposed upon the collectors of the duties laid by this act.

**SEC. 21.** *And be it further enacted,* That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized, to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be

At what times collectors may enter places where stills, &c. are kept.

Penalties.

Penalties for false oaths, or affirmations.

Delinquents not entitled to licenses.

Collectors to give receipts for moneys received by them. Bonds—when to be cancelled.

Provisions of a former act to apply to this. Act of Aug. 2, 1813, ch. 56.

Collectors authorized to collect the duties imposed under this act, and to prosecute for fines, &c.

sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person, who, if a collector, shall first discover, if other than a collector, shall first inform, of the cause, matter or thing, whereby any such fine, penalty or forfeiture, shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court, within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

**Jurisdiction  
of state courts.**

Collectors to  
furnish a copy  
of this act to  
certain persons.

**Taxes pledged.**

**SEC. 22.** *And be it further enacted,* That the collector shall furnish one copy of this act to each person liable to pay a duty under the same, within the collection district, that may apply therefor, and shall advertise in a newspaper, or post up notices at the courthouses therein, of his instruction to furnish the same.

**SEC. 23.** *And be it further enacted,* That towards establishing an adequate revenue to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts, respectively: and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish, the public debt contracted and to be contracted, the rates and duties laid and imposed by this act shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished. And for the effectual application of the revenue to be raised by and from the said duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged. *Provided always,* That whenever Congress shall deem it expedient to alter, reduce or change, the said duties, or either of them, it shall be lawful so to do, upon providing and substituting by law at the same time, and for the same purposes, other duties, which shall be equally productive with the duties, so altered, reduced or changed.

The duties  
laid by this act  
to be consider-  
ed as additional  
to those already  
laid.

**SEC. 24.** *And be it further enacted,* That so long as the duties, herein imposed on each of the foregoing descriptions of goods, wares, and merchandise, shall continue to be laid, the duties at present payable on the like description of goods, wares and merchandise, imported into the United States, shall not be discontinued or diminished, and the faith of the United States is hereby pledged for the continuance of the same until this act shall be repealed.

APPROVED, January 18, 1815.

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**STATUTE III.**

Jan. 18, 1815.  
[Repealed.]

Duty imposed.

**CHAP. XXIII.—An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches.**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That there shall be and hereby is imposed an annual duty on all household furniture kept for use, the value of which, in any one family, with the exception of beds, bedding, kitchen furniture, family pictures, and articles made in the family from domestic materials, shall exceed two hundred dollars in money, according to the following scale:

If not exceeding four hundred dollars, one dollar.

If above four hundred and not exceeding six hundred dollars, one dollar and fifty cents.

If above six hundred and not exceeding one thousand dollars, three dollars.

Specific arti-  
cles taxed.

Specific articles taxed.

If above one thousand and not exceeding fifteen hundred dollars, six dollars.

If above fifteen hundred and not exceeding two thousand dollars, ten dollars.

If above two thousand and not exceeding three thousand dollars, seventeen dollars.

If above three thousand and not exceeding four thousand dollars, twenty-eight dollars.

If above four thousand and not exceeding six thousand dollars, forty-five dollars.

If above six thousand and not exceeding nine thousand dollars, seventy-five dollars.

If above nine thousand dollars, one hundred dollars: which duty shall be paid by the owner of the said household furniture.

That there shall be, and hereby is, likewise imposed an annual duty of two dollars on every gold watch kept for use, and of one dollar on every silver watch kept for use, which duty shall be paid by the owner thereof.

**SEC. 2. And be it further enacted,** That whenever lists of property shall hereafter be taken in any collection district, under a general assessment therein by the assistant assessors, as required by the "Act for the assessment and collection of direct taxes, and internal duties," passed July the twenty-second, one thousand eight hundred and thirteen, or by any other act, passed or to be passed, lists of the value of the household furniture, as classed by the first section of this act, with the number and description of watches, within such collection district, belonging to each person therein taxable as aforesaid, with the name of the owner or agent, shall be made out in writing by such person or his agent, and delivered to the assistant assessor, at the time of his application therefor, which shall be the same time as that prescribed in the act then in force, for the delivery of the lists therein required to be delivered; and the said assistant assessor is hereby empowered and directed to apply therefor at the dwelling of said person, or his agent, at the said time.

Lists of the value of household property, as classed by the first section of this act, to be added to lists taken under a former one.

Act of July 22, 1813, ch. 16.

Lists to be taken by assistant assessors in certain cases.

**SEC. 3. And be it further enacted,** That, if any person or agent, as aforesaid, shall not be prepared to exhibit a written list when required, and shall consent to disclose the value of any and all the said household furniture, and the number of watches, as aforesaid, in such case it shall be the duty of the assistant assessor to make such list, which being distinctly read and assented to, shall be received as the list aforesaid of such person, and be certified as such by the said assistant assessor.

Penalties for giving in fraudulent lists.

**SEC. 4. And be it further enacted,** That if any such person or agent shall deliver or disclose to any assessor any false or fraudulent list, with intent to defeat or evade the purposes of this act, such person or agent shall forfeit and pay the sum of one hundred dollars, to be recovered in any court having competent jurisdiction.

Persons absent from home when the officers call, to furnish lists of their property, under penalties.

**SEC. 5. And be it further enacted,** That in case any person, whether owner or agent as aforesaid, shall be absent from his place of residence at the time an assistant assessor shall apply to receive the list of such person, it shall be the duty of such assessor, to leave at the house or place of residence of such person, a written note or memorandum, requiring him to present to such assessor the list aforesaid, within ten days from the date of such note or memorandum; and if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list as aforesaid, within such time, it shall be the duty of the said assessor, to make, according to the best information which he can obtain, such lists, which lists, so made and subscribed by such assessor, shall be received as the lists aforesaid of such person; and the person so failing or neglecting, unless in case of sickness or absence from home, shall, moreover, forfeit and pay the sum of fifty dollars.

Lists, when perfected, to be delivered by the assistant to the principal assessors.

Act of July 22, 1813, ch. 16.  
Proviso.

General lists to be made out by principal assessors.

Collectors to be furnished by principal assessors with lists.

Collectors to give public notice of taxes.

Act of July 22, 1813, ch. 16.

**SEC. 6. And be it further enacted,** That the several assistant assessors in each of the said collection districts shall deliver the lists aforesaid to the principal assessor, within the time prescribed by the thirteenth section of the "Act for the assessment and collection of direct taxes and internal duties," passed twenty-second of July, eighteen hundred and thirteen, for the delivery of the lists therein designated: **Provided**, That if the said time be altered by any act subsequently passed, such delivery shall be within the time last prescribed therefor.

**SEC. 7. And be it further enacted,** That the respective principal assessors shall make out, according to the lists received from the assistant assessors, a general list or lists of all persons taxable as aforesaid, specifying the name of the owner or agent, the valuation of the household furniture, with the number and description of the watches as aforesaid, and the duty payable on each; which list or lists shall be made out in alphabetical order, for each county or smaller division of a collection district, as may be directed by the Secretary of the Treasury.

**SEC. 8. And be it further enacted,** That each of the collectors of the direct taxes and internal duties, for the collection districts aforesaid, shall, within sixty days from the day on which the principal assessor shall have received the said lists from the assistant assessors, be furnished by the principal assessor with one or more of the lists prepared in conformity with the preceding section, by the principal assessor, signed and certified by him. And each collector, on receiving a list as aforesaid, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list and receipt shall remain with the principal assessor, and 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 each of the aforesaid duties, 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 commissioner of the revenue, and the other to the comptroller of the treasury.

**SEC. 9. And be it further enacted,** That each of the said collectors, or his deputies, shall, within ten days after receiving his list agreeably to the "Act for the assessment and collection of direct taxes and internal duties," passed twenty-second [of] July, eighteen hundred and thirteen, or agreeably to any act subsequently passed or to be passed, 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 duties have 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 once at their respective dwellings within such district, and there demand the duties payable by such persons, which application shall be made within sixty days after the receipt of the said lists by the collector; and if the said duties shall not be then paid, or within twenty days thereafter, it shall be the duty of such collector and his deputies to proceed to collect the said duties, by distress and sale of the goods, chattels, or effects, of the persons delinquent; and in case of such distress, 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 distress, shall be left with the owner or possessor of such goods, chattels, or effects, or at his dwelling, 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 of his agent, or at the courthouse of the same county,

if not more than ten miles distant, which notice shall specify the articles distrained, and the time or place proposed for the sale thereof; which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress for the payment of the duties 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 expenses 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 or territory wherein the distress 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 sales, the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress 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, or to his agent: *Provided*, That it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or apparel necessary for a family.

Proviso.

SEC. 10. *And be it further enacted*, That it shall be the duty of every owner, or his agent, of household furniture, or watches as aforesaid, within a collection district of any state in which said collection district lists of property shall not, under a general assessment therein, have been directed by law to be taken previously to the month of February in any year, by the assistant assessors, conformably to the act, entitled "An act for the assessment and collection of direct taxes and internal duties," passed the twenty-second of July, one thousand eight hundred and thirteen; or to any act subsequently passed, to transmit during the said month of February in said year, to the principal assessor for the said collection district, a list in writing, stating the value of the household furniture, with the number and description of watches, owned or possessed by such person; on failure to do which, every such person, whether owner or agent, shall forfeit and pay the sum of one hundred dollars. And it shall be the duty of the principal assessor to cause a written or printed notice to be left, previous to the said month, in the year one thousand eight hundred and fifteen, at every inhabited house within the collection district, requiring every person to make out and render the lists annually as aforesaid. And it shall be the duty of the principal assessor, every year, within sixty days after the expiration of said month, to make out, and deliver to the collector, lists in the manner prescribed by the seventh and eighth sections of this act, and of the collector, thereupon to proceed in all respects as is required by the eighth and ninth sections of this act, in cases where lists as aforesaid shall have been taken by the assistant assessors, excepting so far as regards the times of paying the said duties, and of notifying and applying for the same, all of which shall be the same as those fixed in relation to the then existing direct tax becoming due.

Proviso.

SEC. 11. *And be it further enacted*, That the provisions of the preceding section of this act, shall, under the penalty thereby provided, be observed in, and shall apply to the several collection districts within the territories, or districts, wherein no direct tax is laid, excepting that the collectors therein shall perform all the duties required thereby to be performed by the principal assessors: *Provided*, That instead of the receipt of the collector, to the lists received from the principal assessor, the collector shall affix thereto a certificate, that the same is correct, and shall lodge with the marshal for the district, the copy of the general list, which

Owners of  
property, &c. to  
furnish lists, &c.

Act of July  
22, 1813, ch. 16.

Provisions of  
the preceding  
section to apply  
to territories.

Proviso.

would otherwise have remained with the principal assessor, which list shall remain with the marshal, and be open to the inspection of any person who may apply to inspect the same: *And provided*, That the times for paying the said duties in such collection district, and of notifying and applying for the same, shall be the same relatively to the date of such certificate, as in the other collection districts they are required to be relatively to the date of the collector's receipt.

**Lists of household furniture to be furnished by owners for their houses, separately.**

What furniture is embraced by this law.

Furniture belonging to charitable literary institutions, &c. exempt.

Where there is a doubt who is the owner, the possessors to pay.

Errors how to be corrected.

Collectors to give receipts—of what tenor.

Forms to be prescribed by Treasury Department.

Obstructing officers.

Penalties on officers for neglect of duty.

Fees of office to the assessors, &c.

**SEC. 12. And be it further enacted,** That in case any person shall be the owner of household furniture, a part of which shall be in one house and a part in another, the valuation of each part thereof shall be distinctly made.

**SEC. 13. And be it further enacted,** That within the meaning of this act, household furniture shall be considered as including pictures, plate, clocks and time-pieces, (except watches) and as excluding books, maps, and philosophical apparatus.

**SEC. 14. And be it further enacted,** That the objects taxed as aforesaid which shall belong to any charitable, religious or literary institution, or which shall belong to the United States, or any state or territory, or shall be permanently or specially exempted from taxation, at the time of the passing of this act, by the laws of the state or territory wherein the same may be situate, shall be exempted from the aforesaid valuation and specification and from the duties aforesaid.

**SEC. 15. And be it further enacted,** That in cases in which it may be doubtful who is chargeable with the duties aforesaid, they shall be paid by the person in whose possession the articles taxed shall have been at the time of ascertaining the said duties, except where such person or his agent cannot, at the time of collecting the same, be found within the collection district in which they were ascertained, in which case they shall be paid by the person then in possession of such articles.

**SEC. 16. And be it further enacted,** That in case any errors shall be committed in collecting, making out, or rendering the lists aforesaid by the assistant or principal assessors, or the collectors, the same may and shall be corrected in such way and within such time as shall be prescribed by the Secretary of the Treasury.

**SEC. 17. And be it further enacted,** That every collector shall give receipts for all sums by him collected under this act, which shall specify the value of the household furniture, with the number and description of watches, for which a duty shall have been paid.

**SEC. 18. And be it further enacted,** That the forms of lists and notifications required by this act, shall be prescribed by the Treasury Department.

**SEC. 19. And be it further enacted,** That if any person shall forcibly obstruct or hinder any officer in the execution of this act, or of any of the powers or authorities hereby vested in him, the person so offending shall forfeit and pay the sum of two hundred dollars.

**SEC. 20. And be it further enacted,** That any assistant assessor who shall wilfully neglect or fail to perform any of the duties herein required to be performed, shall, for every such neglect or failure, forfeit and pay a sum not exceeding one hundred dollars; and any principal assessor or collector who shall wilfully fail or neglect to perform any of the duties herein required to be performed by him, shall for every such neglect or failure, forfeit and pay a sum not exceeding five hundred dollars.

**SEC. 21. And be it further enacted,** That for performing the duties herein required, there shall be annually allowed and paid to each principal assessor at the rate of two dollars and fifty cents for every thousand persons in his collection district, according to the previous census; to each collector in districts in which the direct tax is not laid, there shall be annually allowed and paid at the same rate; and to each assistant assessor, where the lists aforesaid shall be taken, there shall be allowed and paid for taking the same, at the rate of five dollars for every hundred

lists delivered to the principal assessor, each of which lists shall contain the several objects herein taxed; besides which there shall be allowed and paid to each principal assessor or collector, for collection districts in which lists as aforesaid, under a general assessment therein, shall not be made by the assistant assessors, five dollars for every thousand persons in his collection district, according to the previous census, for delivering the notices required to be left in the year one thousand eight hundred and fifteen, at each inhabited house: *Provided*, That no additional allowance shall be made to the said officers for any contingent expenses, other than for advertising, printing, and paper, that may be incurred by them in the discharge of the duties hereby required to be performed, for the payment of which allowances, as well as those hereinafter authorized, seventy thousand dollars, to be paid out of any moneys in the treasury not otherwise appropriated, are hereby annually appropriated.

Proviso.

Appropriation  
for expenses.Additional  
compensation.

SEC. 22. *And be it further enacted*, That in cases where persons cannot be found to serve as principal or assistant assessors for the foregoing compensation, the President of the United States is hereby empowered to make an additional allowance: *Provided*, That the whole sum so allowed shall not, in any one year, exceed ten thousand dollars.

Sec. 23. *And be it further enacted*, That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors, passed the second of August, one thousand eight hundred and thirteen, shall and are hereby declared to apply in full force to the duties laid by, and to be collected under this act, the same as if such duties and this act were recognised therein; which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties; and all the obligations, duties, and penalties, thereby imposed upon collectors, are hereby imposed upon the collectors of the duties laid by this act.

Provisions of  
former acts to  
apply to the du-  
ties to be per-  
formed under  
this act.Act of Aug.  
2, 1813, ch. 56.

Sec. 24. *And be it further enacted*, That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized, to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures, which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty, or forfeiture, shall have been incurred, by bill, plaint, or information, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector, shall first discover, if other than a collector, shall first inform, of the cause, matter, or thing, whereby any such fine, penalty, or forfeiture, shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, Holden within the said district having jurisdiction in like cases.

Made the duty  
of the collectors  
to collect du-  
ties, and to pro-  
secute for sums  
forfeited, &c.Distribution  
of fines, &c.

Sec. 25. *And be it further enacted*, That towards establishing an adequate revenue to provide for the payment of the expenses of government; for the punctual payment of the public debt, principal and interest, contracted and to be contracted, according to the terms of the contracts respectively; and for creating an adequate sinking fund, gradually to reduce and eventually to extinguish the public debt, contracted and to be contracted, the duties laid and imposed by this act shall continue to be laid, levied, and collected, during the present war between the United States and Great Britain, and until the purposes aforesaid shall be completely accomplished. And for the effectual application of the revenue

Proceeds of  
the duties  
pledged for the  
payment of the  
principal and  
interest, &c. of  
the public debt.

to be raised by and from the said duties to the purposes aforesaid, in due form of law, the faith of the United States is hereby pledged: *Provided always*, That whenever Congress shall deem it expedient to alter, reduce, or change the said duties, or either of them, it shall be lawful so to do, upon providing and substituting, by law, at the same time and for the same purposes, other duties which shall be equally productive with the duties so altered, reduced, or changed.

APPROVED, January 18, 1815.

**STATUTE III.**

Jan. 23, 1815.

**CHAP. XXIV.—*An Act supplementary to the act, entitled “An act providing for the indemnification of certain claimants of public lands in the Mississippi territory.”***

Act of March 31, 1814, ch. 39.

President authorized to appoint three commissioners, to act as a board in the place of the one formerly constituted.

Act of March 3, 1815, ch. 96.

Board to meet at some place in the District of Columbia, and to proceed forthwith to business.

Reports to be made by it to the President.

Commissioners to take an oath of office.

Board may appoint a secretary.

His duty,

and pay—as well as the pay of the commissioners.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States be, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint three fit and disinterested persons, to be and act as commissioners, by virtue of an act, entitled “An act providing for the indemnification of certain claimants of public lands in the Mississippi territory,” in the place of the Secretary of State, the Secretary of the Treasury, and the attorney general of the United States, for the time being; and the said persons are hereby constituted and appointed a board of commissioners, any two of whom may act as a quorum, as in and by the act aforesaid is provided. Which board is hereby declared to be intended to effect the same purposes and services as the said original board; and is, in every respect, substituted for the same; and is hereby authorized to execute all the powers granted to, and directed to perform all the duties enjoined upon, the said original board of commissioners, according to the intent and provisions of the act aforesaid.

**SEC. 2. And be it further enacted,** That the commissioners to be appointed in pursuance of this act, shall meet at some suitable place within the District of Columbia, on the fourth Monday of January current, or as soon thereafter as may be, to enter on the duties assigned them. And that they shall proceed therein, as expeditiously as may be, and from time to time shall certify and report to the President of the United States, as to the sufficiency of the releases that shall have been made, and the claims they shall have finally adjudged and allowed, agreeably to the third section of the act to which this act is supplementary.

**SEC. 3. And be it further enacted,** That each of the said commissioners, before they proceed to execute their duties as such, shall take the following oath or affirmation, to wit: “I, A B, do solemnly swear (or affirm) that I am not interested in the event of any decision that may be made by this board of commissioners, and that I will faithfully and impartially discharge and perform all the duties incumbent on me as a member thereof: and will adjudge and determine all the matters, claims, and controversies, subject to the adjudication and determination of this board, according to the best of my abilities, agreeably to the laws of the United States, and the principles of justice and equity.”

**SEC. 4. And be it further enacted,** That the said board of commissioners shall have power and authority to appoint a secretary, whose duty it shall be to receive, file, and preserve, the papers, documents, and claims, that may be presented to, and received by said board of commissioners, and to enter and record all the orders, proceedings, judgments, and determinations, of said board of commissioners. And one of said commissioners shall administer an oath to such secretary for the faithful discharge of his duty. And there shall be allowed and paid out of the treasury of the United States, to each of the said commissioners, as well as to the secretary by them to be appointed, as a compensation for their

respective services under this act, and in full for the same, the sum of fifteen hundred dollars.

*SEC. 5. And be it further enacted,* That further time be, and hereby is allowed to deposit in the office of the Secretary of State, releases to the United States of claims, under the act or pretended act of the state of Georgia, passed on the seventh day of January, seventeen hundred and ninety-five, and assignments of rights or claims to moneys paid into the treasury of the state of Georgia, and power to sue therefor; and also for recording in the office of the Secretary of State, any deed or evidence of any title or claim that hath been released to the United States, or that shall be released on or before the day hereby appointed, to wit: the third Monday in March next. And so much of the act of Congress, passed the third day of March, one thousand eight hundred and three, entitled "An act regulating the grants of lands of the United States, south of the state of Tennessee," and so much of the act to which this is supplementary as exclude claimants from recording their claims after the first day of January, one thousand eight hundred and four, be, and the same are hereby repealed.

*SEC. 6. And be it further enacted,* That the said commissioners be, and hereby are authorized and empowered to consider and determine all claims, that shall have been duly released to the United States, on or before the said third Monday of March, which may be made and preferred by assignees of bankrupts, or executors or administrators on estates of deceased persons, which may be insolvent and subject to distribution among the creditors of the persons so deceased.

APPROVED, January 23, 1815.

Further time  
allowed for  
making re-  
leases.

Act of March  
3, 1803, ch. 27.  
Act of March  
3, 1815, ch. 96.

Board em-  
powered to con-  
sider and deter-  
mine upon re-  
leases preferred  
by representa-  
tives of bank-  
rupts, &c.

### STATUTE III.

Jan. 27, 1815.

**CHAP. XXV.—*An Act to authorize the President of the United States to accept the services of state troops and of volunteers.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States be, and he is hereby authorized and required to receive into the service of the United States any corps of troops which may have been or may be raised, organized and officered under the authority of any of the states, whose term of service shall not be less than twelve months, which corps, when received into the service of the United States, shall be subjected to the rules and articles of war, and employed in the state raising the same, or in an adjoining state, and not elsewhere, except with the assent of the executive of the state so raising the same: *Provided*, That the said corps shall not contain in the whole, exclusive of officers, more than forty thousand men; and that the number to be received in any state shall not exceed the number hereby apportioned to such state; that is to say: In New Hampshire, one thousand three hundred and eighteen. In Massachusetts, four thousand three hundred and ninety-five. In Vermont, one thousand three hundred and eighteen. In Rhode Island, four hundred and forty. In Connecticut, one thousand five hundred and forty. In New York, five thousand nine hundred and thirty-three. In New Jersey, one thousand three hundred and eighteen. In Pennsylvania, five thousand and fifty-five. In Delaware, four hundred and forty. In Maryland, one thousand nine hundred and eighty. In Virginia, five thousand and fifty-five. In North Carolina, two thousand eight hundred and fifty-eight. In South Carolina, one thousand nine hundred and eighty. In Georgia, one thousand three hundred and eighteen. In Kentucky, two thousand one hundred and ninety-six. In Ohio, one thousand three hundred and eighteen. In Tennessee, one thousand three hundred and eighteen. In Louisiana, two hundred and twenty. *And be it further provided*, That in case the President of the United States

Repealed by  
act of Feb. 27,  
1815, ch. 64.

President  
authorized to  
accept the ser-  
vices of state  
troops.

Proviso.

Apportion-  
ment among the  
states.

Proviso.

shall hereafter call on the executives of the several states, to hold in readiness their respective quotas of militia for service, he shall consider the corps of state troops raised in any state, as part of the quota of such state.

Corps accepted to be armed and equipped at the expense of the United States.

President may accept the services of volunteers.

Proviso.

Officers of the said volunteers to be commissioned by the President.

Their pay and emoluments.

Volunteers may at their option be armed and equipped by the United States or at their own expense.

Proviso.

Proviso.

And clothed with the same option.

Non-commissioned officers, privates, &c., in certain cases entitled to lands from the United States.

Act of May 6, 1812, ch. 77.

Appointments of the officers of volunteers to be submitted to the Senate.

**SEC. 2. And be it further enacted,** That the corps as aforesaid, accepted under this act, shall be armed and equipped at the expense of the United States, and shall be entitled to the same pay, clothing, rations, forage, and emoluments of every kind, and (bounty excepted) to the same benefits and allowances, as the regular troops of the United States.

**SEC. 3. And be it further enacted,** That the President of the United States be, and he is hereby authorized to receive into the service of the United States, any volunteers who may offer their services, to be organized in conformity to the laws respecting the organization of the military establishment of the United States: *Provided*, That the whole number of such volunteers, who may be in service at any one time, exclusive of officers, shall not exceed forty thousand men.

**SEC. 4. And be it further enacted,** That the officers of the said volunteers shall be commissioned by the President of the United States, and while in actual service the said volunteers shall be entitled to the same pay, rations, forage, and emoluments of every kind, and (bounty excepted) to the same benefits and allowances as the regular troops of the United States, and shall be subject to the rules and articles of war.

**SEC. 5. And be it further enacted,** That the said volunteers may, at their option, be armed and equipped by the United States, or at their own expense; and in case they arm and equip themselves to the satisfaction of the President of the United States, they shall each be entitled to receive six and one quarter cents per day, while in actual service, for the use and risk of such arms and equipments: *Provided*, That the compensation thus allowed shall not in any case exceed twenty-four dollars: *And provided also*, That no rifle shall be received into the service of the United States, whose calibre shall be formed to carry a ball of a smaller size than at the rate of seventy balls to a pound weight.

**SEC. 6. And be it further enacted,** That the said volunteers, if employed in service for a term of not less than twelve months, may, at their option, be clothed at their own expense or by the United States; and in case they furnish their own clothing, they shall be entitled to receive in money a sum equal to the cost of the clothing allowed to the regular troops of the United States.

**SEC. 7. And be it further enacted,** That whenever any non-commissioned officer, musician or private, having served in any of the corps of state troops or volunteers, raised by virtue of this act, during two years, or who, having engaged to serve two years, shall have been discharged in consequence of the termination of the present war, shall have obtained from the commanding officer of his company, battalion, or regiment, a certificate that he had faithfully performed his duty whilst in service, he shall be allowed, in addition to the emolument allowed in this act, one hundred and sixty acres of land: and the widow and children, and if there be no widow or child, then the parents of such non-commissioned officers, musicians and privates, as may have engaged for a term of service not less than two years, and who may be killed in action or die in the service, shall likewise be allowed the said quantity of one hundred and sixty acres of land, which shall be surveyed and granted in the manner provided by the act entitled "An act to provide for the designating, surveying and granting the military bounty lands."

**SEC. 8. And be it further enacted,** That the appointment of the officers of the said volunteers, if received into the service of the United States for the term of twelve months, or for a longer term, shall be submitted to the Senate for their advice and consent, at their next session, after commissions for the same shall have been issued.

SEC. 9. *And be it further enacted*, That if the whole number of forty thousand men authorized by the first section of this act, shall not be furnished by the states, it shall be lawful for the President of the United States to supply the deficiency, by accepting the services of volunteers to the number of such deficiency; *Provided*, That the whole number of state troops and volunteers together accepted under the provisions of this act, shall not exceed eighty thousand men.

SEC. 10. *And be it further enacted*, That the expenses incurred under this act shall be defrayed out of the appropriations which are or which may be authorized for defraying the expense of calling out the militia for the defence of the United States

Deficiency of  
state troops to  
be furnished by  
the acceptance  
of the service  
of volunteers.

APPROVED, January 27, 1815.

Expenses un-  
der this act,  
how to be de-  
frayed.

**STATUTE III.**

**CHAP. XXVII.—An Act to authorize the purchase of the library of Thomas Jefferson, late President of the United States.**

Jan. 30, 1815.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the Secretary of the Treasury be, and he is hereby authorized and directed to cause to be paid to the joint library committee of Congress, or their order, the sum of twenty-three thousand nine hundred and fifty dollars, in Treasury notes of the issue ordered by the law of the fourth of March, one thousand eight hundred and fourteen; to be by them applied to the purchase of the library of Thomas Jefferson, late President of the United States, for the use of Congress.

Library of  
Thomas Jeffer-  
son to be pur-  
chased.

APPROVED, January 30, 1815.

**STATUTE III.**

**CHAP. XXXI.—An Act to prohibit intercourse with the enemy, and for other purposes.**

Feb. 4, 1815.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That it shall be lawful for any collector, naval officer, surveyor, or inspector of the customs, as well in any adjoining district, as that to which he belongs, to enter on board, search, and examine any ship, vessel, boat, or raft, and if he shall find on board the same any goods, wares, or merchandise, which he shall have probable cause to believe are subject to duty, the payment of which is intended to be evaded, or have been imported into the United States in any manner contrary to law, it shall be his duty to seize and secure the same for trial.

Custom-house  
officers auth-  
orized to enter on  
board vessels in  
adjoining dis-  
tricts, as well as  
their own, to  
seize dutiable  
articles.

SEC. 2. *And be it further enacted*, That it shall be lawful for any collector, naval officer, surveyor, or inspector of the customs, as well in any adjoining district, as that to which he belongs, to stop, search, and examine any carriage or vehicle of any kind whatsoever, and to stop any person travelling on foot, or beast of burden, on which he shall suspect there are any goods, wares, or merchandise, which are subject to duty, or which shall have been introduced into the United States in any manner contrary to law; and if such officer shall find any goods, wares, or merchandise, on any such carriage, vehicle, person travelling on foot, or beasts of burden, which he shall have probable cause to believe are subject to duty, or have been unlawfully introduced into the United States, he shall seize and secure the same for trial. And if any of the said officers of the customs shall suspect that any goods, wares, or merchandise, which are subject to duty, or which shall have been introduced into the United States, contrary to law, are concealed in any particular dwelling house, store, or other building, he shall, upon proper application, on oath, to any judge or justice of the peace, be entitled to a warrant, directed to such officer,

And to stop,  
in adjoining dis-  
tricts, carriages,  
&c., destined to  
the dominions  
of the enemy.

Goods forfeit-  
ed which are  
illegally  
brought from  
the possessions  
of the enemy.

Officers allow-  
ed to search in  
the day time  
only, for pro-  
hibited articles  
supposed to be  
concealed.

who is hereby authorized to serve the same, to enter such house, store, or other building, in the day time only, and there to search and examine whether there are any such goods, wares, or merchandise which are subject to duty, or have been unlawfully imported; and if on such search or examination, any such goods, wares, or merchandise, shall be found, which there shall be probable cause, for the officer making such search or examination, to believe are subject to duty, or have been unlawfully introduced into the United States, he shall seize and secure the same for trial.

**Forfeitures  
and penalties  
for attempting  
to transport  
goods, &c., to  
the enemy.**

SEC. 3. *And be it further enacted*, That if any citizen or citizens of the United States, or any person or persons inhabiting the same, shall transport, or attempt to transport, over land, or by water, in whatsoever way, or by whatsoever means, naval or military stores, arms, or munitions of war, cattle, live stock, any articles of provisions, cotton, tobacco, goods, money, or supplies of any kind, from any place in the United States, to any of the provinces or territory belonging to the enemy, or of which they may be in possession, such naval or military stores, arms, or the munitions of war, cattle, live stock, articles of provisions, cotton, tobacco, goods, money, or other supplies, together with the carriage or wagon, cart, sleigh, vessel, boat, raft, or vehicle, of whatsoever kind, or horse, or other beast, by which they, or any of them, are transported, or attempted to be transported, shall be forfeited to the use of the United States, and the person or persons so offending or aiding, or privy to the same, shall forfeit and pay, to the use of the United States, a sum equal in value to the said enumerated articles, or other supplies, forfeited as aforesaid, as well as of the carriage, wagon, cart, sleigh, vessel, boat, raft, or other vehicle, or beast used to transport the same; and the said citizens and persons so offending, their aiders and abettors, and also the owner or owners, of any of the said enumerated articles, or other supplies, knowing of such illegal act, and the owner or owners of the carriage, wagon, cart, sleigh, vessel, boat, raft, or other vehicle, or beast used with his, or her, or their knowledge and consent, to transport the same, shall, moreover, be considered as guilty of a misdemeanor, and be liable to be fined, in any sum not exceeding one thousand dollars, and imprisoned for a term not exceeding three years: *Provided*, That nothing herein shall be construed to prohibit any transportation, for the use or account of the United States, or any of them, or the supply of their troops or armies, wheresoever they may be.

**Proviso.**

**Collectors,  
&c., authorized  
to stop the  
transportation  
of goods, &c.,  
destined for the  
enemy, &c.**

SEC. 4. *And be it further enacted*, That every collector, naval officer, surveyor, and inspector of the customs, shall, on probable cause, have full power and authority to seize, stop, search for, detain, and keep in custody, until it shall have been ascertained whether the same shall have been forfeited or not, all naval or military stores, arms, or the munitions of war, cattle, live stock, articles of provisions, cotton, tobacco, goods, money, or other supplies, transported, or attempted to be transported, contrary to the provisions of the next preceding section of this act, as well as the carriage, wagon, cart, sleigh, vessel, boat, raft, or other vehicle or vehicles, beast or beasts, used to transport the same. And if the officers authorized as aforesaid, or any of them, shall have probable cause to suspect a concealment in any particular dwelling-house, store, or building, of any naval or military stores, arms, or munitions of war, cattle, live stock, articles of provisions, cotton, tobacco, goods, money, or other supplies, with intent to be conveyed or transported, contrary to the provisions of the next preceding section of this act, they, or either of them, shall upon proper application, supported by oath or affirmation, to any judge or justice of the peace, be entitled to a warrant, directed to such officer, who is hereby authorized to serve the same, to enter such dwelling-house, store, or other building, in day time only, and there to search for such said enumerated articles or other supplies, as aforesaid;

and in case any be found, to seize, detain, and keep in custody, until it shall have been ascertained whether the same have been forfeited or not; and if such unlawful intent exist, as aforesaid, any judge or justice, acting upon probable cause as aforesaid, is hereby authorized and required, on the owner or owners of such enumerated articles, or other supplies, being brought on due process before him, to hold him or them to security in a sufficient sum, with sufficient bail for his, or their good behaviour, as a person or persons suspected, upon probable cause as aforesaid, of carrying on trade or intercourse with the enemy; the said authority to bind to good behaviour, to extend also to the persons having the custody or charge of such prohibited articles or other supplies, with knowledge of the criminal intention to transport them as aforesaid; *Provided always*, That the necessity of a search warrant arising under this act, shall in no case be considered as applicable to any carriage, wagon, cart, sleigh, vessel, boat, or other vehicle, of whatever form or construction, employed as a medium of transportation, or to packages, on any animal or animals, or carried by man on foot. *And provided also*, That all the said enumerated articles, or other supplies which shall be seized by virtue of this act, shall be put into and remain in the custody of the collector, or such other person as he shall appoint for that purpose, until it shall have been ascertained whether the same have been forfeited or not.

Parties engaged in these illegal proceedings may be held to bail.

Proviso.

Proviso.

SEC. 5. *And be it further enacted*, That every collector of the customs shall have authority, with the approbation of the principal officer of the Treasury Department, to employ within his district such number of proper persons, as inspectors of the customs, as he shall judge necessary, who are hereby declared to be officers of the customs; and the said inspectors, before they enter on the duties of their offices, shall take and subscribe, before the collectors appointing them, or before some magistrate within their respective districts, authorized by law to administer oaths, the following oath or affirmation, to wit: "I , having been appointed an inspector of the customs, within and for the district of

Collectors may employ such number of persons as they think proper as inspectors of the customs.

Their duties under this act.

, do solemnly, sincerely, and truly swear or affirm, (as the case may be,) that I will diligently and faithfully execute the duties of the said office of inspector, and will use my best endeavours to prevent and detect frauds and violations against the laws of the United States; I further swear or affirm, that I will support the constitution of the United States."

SEC. 6. *And be it further enacted*, That any collector, naval officer, surveyor, or inspector, when proceeding to make any search or seizure authorized by this act, shall be, and is hereby empowered to command any person who shall be within ten miles of the place where such search or seizure shall be made, to aid and assist such officer in the discharge and performance of his duty therein, and if any person, being so commanded, shall neglect or refuse to aid and assist such officer in making such search or seizure, the person so neglecting or refusing shall forfeit and pay a sum not exceeding two hundred dollars, and not less than fifty dollars. And such officer may also demand, in cases of resistance, the assistance of the marshal of the district, or any of his deputies, who shall call upon the posse of the district, if necessary, in his or their judgment, to render effectual the execution of this act, and all citizens or inhabitants of the district, above the age of eighteen years, and able to travel, who refuse or neglect, on proper notice from the marshal or any of his deputies, to join such posse, shall be considered guilty of a misdemeanor, and be liable to be fined in any sum not exceeding three hundred dollars, and be imprisoned for any term not exceeding three months.

Collectors to call upon naval officers, &c., to assist them in making search, seizures, &c.

In cases of resistance may demand the aid of the posse of the district.

SEC. 7. *And be it further enacted*, That the forfeitures and penalties mentioned in this act, shall be sued for, prosecuted, and recovered, or inflicted by action of debt, or by information or indictment, in any court

Forfeitures and penalties, how to be sued

for and prosecuted, and distributed.

competent to take cognisance thereof, and try the same, and that all forfeitures and penalties so recovered by virtue of this act, shall, after deducting all proper costs and charges, be disposed of as follows: one moiety shall be for the use of the United States, and be paid into the treasury thereof, by the collector recovering the same; the other moiety

*Proviso.*

shall be divided between, and paid in equal proportions to the collector and naval officer of the district, and surveyor of the port, wherein the same shall have been incurred, or to such of the said officers as there may be in the said district; and in districts where only one of the aforesaid offices shall have been established, the said moiety shall be given to such officer: *Provided*, That where the seizure shall have been made by any inspector or inspectors, out of the presence of the collector, naval officer, or surveyor, such inspector or inspectors shall be entitled,

*Proviso.*

in addition to such other compensation as may be allowed them, to twenty-five per cent. on the moiety herein given to the collector, naval officer, and surveyor, as aforesaid, or to either of them: *And provided also*, That in all cases where such penalties and forfeitures shall be recovered, in pursuance of information given to such collector, naval officer, or surveyor, by any private informer, the one half of such moiety shall be given to such informer, and the remainder thereof shall be disposed of between the collector, naval officer, and surveyor, in manner aforesaid, and the same allowance of twenty-five per cent. to inspectors, when the seizure is made by them as aforesaid: *And provided likewise*,

*Proviso.*

That whenever the value of the property seized, condemned, and sold, under this act, shall be less than two hundred and fifty dollars, that part of the forfeiture which accrues to the United States, or so much thereof as may be necessary, shall be applied to the payment of the costs of prosecution:

*Proviso.*

*And it is further provided*, That if any officer or other person, entitled to a part or share of any of the penalties or forfeitures incurred in virtue of this act, shall be necessary as a witness, on the trial for such penalty or forfeiture, such officer or other person may be a witness upon the said trial, but in such case, he shall not receive, or be entitled to, any part or share of the said penalty or forfeiture, and the part or share to which he otherwise would have been entitled, shall revert to the United States.

Prosecutions or suits against officers for their acts under this act, or colour of it, may be removed to circuit court in certain cases.

SEC. 8. *And be it further enacted*, That if any suit or prosecution be commenced in any state court, against any collector, naval officer, surveyor, inspector, or any other officer, civil or military, or any other person aiding or assisting, agreeable to the provisions of this act, or under colour thereof, for any thing done, or omitted to be done, as an officer of the customs, or for any thing done by virtue of this act or under colour thereof, and the defendant shall, at the time of entering his appearance in such court, file a petition for the removal of the cause for trial at the next circuit court of the United States to be holden in the district where the suit is pending, and offer good and sufficient surety for his entering in such court, on the first day of its session, copies of said process against him, and also for his there appearing at the court and entering special bail in the cause, if special bail was originally required therein, it shall then be the duty of the state court to accept the surety, and proceed no further in the cause, and the bail that shall have been originally taken, shall be discharged; and such copies being entered as aforesaid in such court of the United States, the cause shall there proceed in the same manner as if it had been brought there by original process, whatever may be the amount of the sum in dispute or damages claimed, or whatever the citizenship of the parties, any former law to the contrary notwithstanding; and any attachment of the goods or estate of the defendant, by the original process, shall hold the goods or estate so attached to answer the final judgment, in the same manner as by the laws of such state they would have been holden to answer final judgment, had it been rendered by the court in which the suit was commenced. And it shall be lawful

Proceedings  
on appeal or on  
writ of error.

in any action or prosecution which may be now pending, or hereafter commenced, before any state court whatever, for any thing done, or omitted to be done, by the defendant, as an inspector or other officer of the customs, after final judgment, for either party to remove and transfer, by appeal, such decision, during the session or term of said court, at which the same shall have taken place, from such court to the next circuit court of the United States, to be held in the district in which such appeal shall be taken in manner aforesaid; and it shall be the duty of the person taking such appeal, to produce and enter in the said circuit court attested copies of the process, proceedings, and judgment in such cause; and it shall also be competent for either party within six months of the rendition of a judgment in any such cause, by writ of error or other process to remove the same to the circuit court of the United States of that district in which such judgment shall have been rendered, and the said circuit court shall thereupon proceed to try and determine the facts and the law in such action, in the same manner as if the same had been there originally commenced; the judgment in such case notwithstanding. And any bail which may have been taken, or property attached, shall be holden on the final judgment of the said circuit court in such action, in the same manner as if no such removal and transfer had been made as aforesaid; and the state court from which any such action may be removed and transferred as aforesaid, upon the party's giving good and sufficient security for the prosecution thereof, shall allow the same to be removed and transferred, and proceed no further in the case: *Provided however,* That if the party aforesaid shall fail duly to enter the removal and transfer as aforesaid in the circuit court, agreeable to this act, the state court, by which judgment shall have been rendered, and from which the transfer and removal shall have been made as aforesaid, shall be authorized, on motion for that purpose, to issue execution, and to carry into effect any such judgment, the same as if no such removal and transfer had been made: *Provided nevertheless,* That this act shall not be construed to apply to any prosecution for an offence involving corporal punishment. *And provided also,* That no such appeal shall be allowed in any criminal action or prosecution, where final judgment shall have been rendered in favour of the defendant, or respondent, by the state court; and in any action or prosecution against any person as aforesaid, it shall be lawful for such person to plead the general issue, and give this act and any special matter in evidence. And if in any such suit the plaintiff is non-suit, or judgment pass against him, the defendant shall recover double costs.

Proviso.

Proviso.

Proviso.

SEC. 9. *And be it further enacted,* That in any suit or prosecution against any person, for any act or thing done as an officer of the customs, or any person aiding or assisting such officer therein, and judgment shall be given against the defendant or respondent, if it shall appear to the court, before which such suit or prosecution shall be tried, that there was probable cause for doing such an act or thing, such court shall order a proper certificate or entry to be made thereof, and in such case the defendant or respondent shall not be liable for costs, nor shall he be liable to execution, or to any action for damages, or to any other mode of prosecution for the act done by him as aforesaid: *Provided,* That such property or articles as may be held in custody by the defendant, if any, be, after judgment, forthwith returned to the claimant or claimants, his, her, or their, agent or agents.

Officers not to  
be liable to  
costs upon judgments  
against them, in certain  
cases.

Proviso.

SEC. 10. *And be it further enacted,* That no citizen or person usually residing within the United States, shall be permitted to cross the frontier into any of the provinces or territory belonging to the enemy, or of which he may be possessed, without a passport first obtained from the Secretary of State, the Secretary of War, or other officer, civil or military, authorized by the President of the United States, to grant the same, or from the governor of a state or territory; nor shall any citizen, or

No citizen allowed to pass  
the frontier, or  
hold inter-  
course with the  
enemy, but with  
a regular pass-  
port.

person residing as aforesaid, of his own accord, upon any pretence whatsoever, be permitted, without such passport, to go on board of any of the ships, or vessels, or boats, of the enemy, on the lakes, along the seaboard, or elsewhere within the bays, sounds, rivers, or waters of the United States, or to hold any intercourse with such enemy, or with any officer thereof; nor shall any citizen or person residing as aforesaid, be permitted, without such passport, to visit or go to any camp of the enemy established within the limits of the United States, or elsewhere, or to hold any intercourse with the same, or with any officer belonging thereto; and whosoever shall voluntarily offend against any of the prohibitions aforesaid, mentioned in this section, shall be considered guilty of a misdemeanor, and be liable to be fined in any sum not exceeding one thousand dollars, and to imprisonment for any term not exceeding three years.

Persons coming from the enemy's territories, &c., to report themselves forthwith.

And every person coming from any of the enemy's provinces or territory, into the United States, shall report himself forthwith, or as soon as practicable thereafter, to the military commander, or to the collector, or other chief officer of the customs, where there may be no collector, of the district within which he may first arrive; upon pain, wherever the same is omitted, of being liable to the same prosecution and punishment, as is above provided in cases of unlawful intercourse with the enemy, without the authority of a passport.

Persons hovering near the frontier without a passport, and under other suspicious circumstances, to be held to security, &c.

**SEC. 11.** *And be it further enacted,* That any person or persons found hovering upon the frontier, near any of the provinces or territory belonging to the enemy, or of which he may be possessed, or travelling towards and near the same, at a distance from his or their usual place of abode or residence, and without any lawful business requiring his or their attendance there, and without a passport, shall be liable to be held to security for his or their good behaviour, in the manner pointed out in the fourth section of this act, as a person or persons suspected, upon probable cause, of being engaged in unlawful trade or intercourse with the enemy: *Provided always,* That nothing contained in any part of this act shall be construed to alter, in any respect, the law of treason.

President authorized to employ the land or naval force, for co-operating with officers of the customs in certain cases.

**SEC. 12.** *And be it further enacted,* That it shall be lawful for the President of the United States, or such other person as he shall have empowered for that purpose, to employ, under proper instructions to be by him given, in cases of resistance, such part of the land and naval forces of the United States, or of the militia thereof, as shall be judged necessary, for the purpose of aiding and co-operating with the officers of the customs, and all other civil magistrates, in seizing and securing persons engaged, or suspected, upon probable cause as aforesaid, to be engaged, in unlawful trade or intercourse with the enemy as aforesaid, together with the articles or supplies, or vessels, boats, vehicles, or animals, employed as aforesaid, in such trade or intercourse, and searching for and seizing any property subject to duty, or which has been unlawfully imported.

Duration of this act.

Proviso.

**SEC. 13.** *And be it further enacted,* That this act shall continue in force during the continuance of the present war between the United States and Great Britain, and no longer: *Provided,* That the termination of said war shall not be construed to stop or annul any proceedings that may theretofore have been commenced, or concluded, or in any way destroy or impair any rights or privileges accruing under, secured, or given, by virtue of this act, but as applicable to any transaction prior thereto, the same proceedings shall stand and may be had, as though this act were in full force.

APPROVED, February 4, 1815.

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**CHAP. XXXII.—An Act supplementary to the act, entitled “An act to amend the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, and for other purposes.”**

**STATUTE III.****Feb. 4, 1815.**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the fourth section of the act, entitled “An act to amend the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, and for other purposes,” shall be construed to extend to and include any still, or boiler, or other vessel, used in distillation, burnt, or otherwise destroyed, whether the burning or destruction shall have taken place before or since the passage of the above recited act.*

APPROVED, February 4, 1815.

Act of Aug.  
22, 1813, ch. 39.  
Act of April  
18, 1814, ch. 91.

Repealed by  
fourth section  
of Aug. 22,  
1813, ch. 39.

**CHAP. XXXIII.—An Act attaching to the Canton district, in the state of Ohio, the tract of land lying between the foot of the rapids of the Miami of Lake Erie, and the Connecticut western reserve.**

**STATUTE III.****Feb. 4, 1815.**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That all that tract of land lying between the foot of the rapids of the river Miami of Lake Erie and the western line of the Connecticut reserve, in the state of Ohio, which was ceded to the United States by certain tribes of Indians, at a treaty concluded at Brownstown, in the Michigan territory, on the twenty-fifth day of November, one thousand eight hundred and eight, shall be attached to, and made a part of, the district of Canton.*

**SEC. 2. And be it further enacted,** That in surveying and dividing the lands by this act attached to the district of Canton, the ordinary mode of surveying the public lands shall be so far deviated from that the boundary lines of the tracts to be laid off therein shall be run parallel to, and at right angles with, the road laid out in conformity with the said treaty, and in every other respect the surveys shall be made in the same manner, and for the same compensation allowed for the surveying the other public lands north-west of the river Ohio.

Act of Feb.  
25, 1811, ch. 25.

Lands attached  
to the district of  
Canton.

The ordinary  
modes of sur-  
veying public  
lands to be de-  
viated from in  
surveying those  
of the Canton  
district.

**SEC. 3. And be it further enacted,** That all the lands by this act attached to the district of Canton, shall be offered for sale to the highest bidder, under the direction of the register of the land office and the receiver of public moneys of the said district, at such time and place as the President of the United States shall designate by proclamation for that purpose; and the sales shall remain open one week and no longer; and the said lands shall in every respect be sold on the same terms and conditions as have been provided for the sale of other lands of the United States. All the lands in the said tract remaining unsold at the close of the said sales may be disposed of at private sale by the register of the land office of the said district, on the same terms and conditions, as are provided for the sale of other public lands in the same district; and patents shall be obtained in the same manner as in case of other lands of the United States.

Lands attach-  
ed to the Canton  
district by this  
act to be offered  
for sale.

**SEC. 4. And be it further enacted,** That the aforesaid register and receiver of public moneys shall each receive four dollars per day for each day's attendance on the public sales directed by this act.

Fees to the  
register and re-  
ceiver of public  
moneys.

APPROVED, February 4, 1815.

**CHAP. XXXIV.—An Act for giving further time to the purchasers of public lands to complete their payments.**

**STATUTE III.****Feb. 4, 1815.**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That every person who, after Vol. III.—26*

Act of March  
3, 1813, ch. 43.

Act of Feb. 19, 1814, ch. 14.  
Further time allowed to purchasers of public lands.

**Conditions.**

the first day of April, one thousand eight hundred and ten, and prior to the first day of April, one thousand eight hundred and eleven, had purchased any tract or tracts of land of the United States, not exceeding in the whole six hundred and forty acres, at any of the land offices of the United States, and whose lands have not already been actually sold or reverted to the United States, for non-payment of part of the purchase money, shall be, and they hereby are allowed the further time of three years, from and after the expiration of the period already given by law for completing the payment of the purchase money aforesaid; which further time of three years shall be allowed only on the following conditions: first, all arrears of interest on the purchase money shall be paid on or before the expiration of the time for completing the payment of the purchase money according to former laws: *Provided*, That in all cases in which the time for completing the payment of the purchase money may have expired, or shall expire before the first day of June next, the interest may be paid on or before that day: second, the residue of the sum due on account of the principal of such purchase shall be paid, with interest thereon, in three equal annual payments, as follows, viz: one third of the said sum, with the interest due thereon, within one year; one third of the said sum, with the interest due thereon within two years, and the residue, with the interest due thereon, within three years after the expiration of the time for completing the payments on such purchases according to law. And in case of failure to pay the arrears of interest, or any of the three instalments of principal, with the accruing interest, at the time above-mentioned, the tract of land shall be forthwith advertised and offered for sale in the manner and on the terms directed by law, in case of lands not paid within the time limited by law, and shall revert to the United States in like manner, if the same is not sold at such sale.

APPROVED, February 4, 1815.

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**STATUTE III.**

Feb. 7, 1815.

**CHAP. XXXV.—*An Act to alter and amend the several acts for establishing a Navy Department, by adding thereto a board of commissioners. (a)***

Act of March 3, 1815, ch. 92.  
Three officers of the navy to be appointed a board of commissioners for the navy.

Their powers and duties.

Board made subordinate to Secretary of the Navy.

Board of commissioners to draw up regulations for

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States be, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint three officers of the navy, whose rank shall not be below a post captain, who shall constitute a board of commissioners for the navy of the United States; and shall have power to adopt such rules and regulations for the government of their meetings as they may judge expedient: and the board so constituted, shall be attached to the office of the Secretary of the Navy, and under his superintendence shall discharge all the ministerial duties of said office, relative to the procurement of naval stores and materials, and the construction, armament, equipment, and employment, of vessels of war, as well as all other matters connected with the naval establishment of the United States. And the said board shall appoint their own secretary, who shall receive in compensation for his services a sum not exceeding two thousand dollars per annum, who shall keep a fair record of their proceedings, subject at all times to the inspection of the President of the United States, and the Secretary of the Navy.

SEC. 2. *And be it further enacted,* That the said board of commissioners, by and with the consent of the Secretary of the Navy, be, and are hereby authorized to prepare such rules and regulations, as shall be necessary for securing an uniformity in the several classes of vessels and

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(a) See note to act of April 30, 1798, vol. i. 553. See act of Aug. 31, 1842, ch. 286, repealing this act, and organizing five bureaus attached to the Navy Department.

their equipments, and for repairing and refitting them, and for securing responsibility in the subordinate officers and agents: which regulations, when approved by the President of the United States, shall be respected and obeyed, until altered and revoked by the same authority; and the said rules and regulations thus prepared and approved, shall be laid before Congress at their next session. It shall also be the duty of said board, upon the requisition of the Secretary of the Navy, to furnish all the estimates of expenditure, which the several branches of the service may require, and such other information and statements as he may deem necessary.

securing uniformity in classes of vessels, &c.

**SEC. 3. And be it further enacted,** That the officer of the said board holding the oldest commission shall preside, and each commissioner shall be entitled to receive, in compensation for his services, three thousand five hundred dollars per annum in lieu of wages, rations, and other emoluments, as naval officers; and all letters and packets to and from the said commissioners, which relate to their official duties, shall be free from postage.

The officer holding the oldest commission to preside at the navy board.

**SEC. 4. And be it further enacted,** That nothing in this act shall be construed to take from the Secretary of the Navy his control and direction of the naval forces of the United States, as now by law possessed.

This act not to derogate from the powers of the Secretary of the Navy.

APPROVED, February 7, 1815.

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### STATUTE III.

Feb. 8, 1815.

Act of May 14, 1812, ch. 83.  
Ordnance department, how constituted.

#### CHAP. XXXVIII.—*An Act for the better regulation of the Ordnance Department.*

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That from and after the passage of this act, the ordnance department shall consist of one colonel, one lieutenant colonel, two majors, ten captains, ten first lieutenants, ten second lieutenants, and ten third lieutenants.

Colonel may enlist for the service of that department, master armorers, &c.

**SEC. 2. And be it further enacted,** That the colonel or senior officer of the ordnance department is authorized to enlist for the service of that department, for five years, as many master armorers, master carriage-makers, master blacksmiths, artificers, armorers, carriage makers, blacksmiths, and labourers, as the public service, in his judgment, under the directions of the Secretary for the Department of War, may require.

And to direct the inspection and proof of ordnance, and to procure gun carriages and all needful apparatus.

**SEC. 3. And be it further enacted,** That it shall be the duty of the colonel of the ordnance department to direct the inspection and proving of all pieces of ordnance, cannon balls, shot, shells, small arms, and side arms, and equipments, procured for the use of the armies of the United States; and to direct the construction of all cannon and carriages, and every implement and apparatus for ordnance, and all ammunition wagons, travelling forges, and artificer's wagons, the inspection and proving of powder, and the preparation of all kinds of ammunition and ordnance stores. And it shall also be the duty of the colonel or senior officer of the ordnance department, to furnish estimates, and under the direction of the Secretary for the Department of War, to make contracts and purchases for procuring the necessary supplies of arms, equipments, ordnance and ordnance stores.

Proper number of artificers to be attached to regiments, &c.

**SEC. 4. And be it further enacted,** That the colonel of the ordnance department shall organize and attach to regiments, corps, or garrisons, such number of artificers, with proper tools, carriages and apparatus, under such regulations and restrictions relative to their government and number, as, in his judgment, with the approbation of the Secretary for the Department of War, may be considered necessary.

Colonel of the ordnance to execute all orders of the Secretary of War.

**SEC. 5. And be it further enacted,** That the colonel of the ordnance department, or senior officer of that department of any district, shall execute all orders of the Secretary for the Department of War, and, in time of war, the orders of any general, or field officer, commanding any army,

Keepers of magazines and arsenals to make reports to colonel, &c.

Costs of the damages of ordnance to be deducted from the pay of the officers or soldiers having charge of it.

Semi-annual reports to be made from the ordnance to the War Department.

Public armories placed under direction of the ordnance department.

Colonel to draw up a system of regulations for his department.

Pay and emoluments of the officers of the ordnance department to be the same as those in the artillery.

Of the master armorers, &c.

Officers now in service may continue in the

garrison or detachment, for the supply of all arms, ordnance, ammunition, carriages, forges, and apparatus, for garrison, field or siege service.

SEC. 6. *And be it further enacted*, That the keepers of all magazines and arsenals shall, quarterly, or oftener if so directed, and in such manner as directed by the colonel of the ordnance department, make correct returns to the colonel or senior officer of the ordnance department, of all ordnance, arms, and ordnance stores, they may have in charge.

SEC. 7. *And be it further enacted*, That the costs of repairs or damages done to arms, equipments, or implements, in the use of the armies of the United States, shall be deducted from the pay of any officer or soldier in whose care or use the said arms, equipments, or implements were, when the said damages occurred: *Provided*, The said damages were occasioned by the abuse or negligence of the said officer or soldier. And it is hereby made the duty of every officer commanding regiments, corps, garrisons, or detachments, to make, once every two months, or oftener if so directed, a written report to the colonel of the ordnance department, stating all damages to arms, equipments, and implements, belonging to his command, noting those occasioned by negligence or abuse, and naming the officer or soldier by whose negligence or abuse the said damages were occasioned.

SEC. 8. *And be it further enacted*, That the colonel of the ordnance department shall make, half yearly, to the War Department, or oftener, if the Secretary for that Department shall so direct, a correct report of the officers, and all artificers, and labourers, in his department; also, of all ordnance, arms, military stores, implements, and apparatus, of every description, and in such form as the Secretary for the Department of War shall direct.

SEC. 9. *And be it further enacted*, That to insure system and uniformity in the different public armories, they are hereby placed under the direction of the ordnance department. And the colonel of the ordnance department, under the direction of the Secretary for the Department of War, is hereby authorized to establish depots of arms, ammunition, and ordnance stores, in such parts of the United States, and in such numbers, as may be deemed necessary.

SEC. 10. *And be it further enacted*, That the colonel of the ordnance department, under the direction of the Secretary for the Department of War, is hereby authorized to draw up a system of regulations for the government of the ordnance department, forms of returns and reports, and for the uniformity of manufactures of all arms ordnance, ordnance stores, implements, and apparatus, and for the repairing and better preservation of the same.

SEC. 11. *And be it further enacted*, That the pay, emoluments, and allowances, for the officers of the ordnance department, shall be the same as the pay, emoluments, and allowances, now allowed to officers of similar grades respectively, in the artillery of the United States. And that the pay of a master armorer shall be thirty dollars per month, and one and a half rations per day; of a master carriage maker, thirty dollars per month, and one and a half rations per day; of a master blacksmith, thirty dollars per month, and one and a half rations per day. The pay of armorers, carriage makers, or blacksmiths, each, sixteen dollars per month and one and a half rations per day; the pay of artificers, thirteen dollars per month, and one ration per day; and the pay of labourers, nine dollars per month, and one ration per day; and to all of the said workmen, artificers, and labourers, the same clothing, and other allowances, as are allowed to privates of infantry in the army of the United States, except clothing to the master workmen.

SEC. 12. *And be it further enacted*, That the President of the United States is hereby authorized to continue in the service, under this act, all the officers of the ordnance department in service on the passage of

the same, or to transfer them to other corps of the army of the United States.

SEC. 13. *And be it further enacted*, That the colonel of the ordnance department is hereby allowed, at the rate of one thousand dollars per year, for clerks, and such books and stationery as may be necessary to his department.

SEC. 14. *And be it further enacted*, That the act passed May the fourteenth, one thousand eight hundred and twelve, entitled "An act for the better regulation of the ordnance department," and the sections of any other acts, coming within the purview of any of the sections of this act, be, and the same are hereby repealed.

APPROVED, February 8, 1815.

ordnance department or be transferred to other corps.

Allowance to the colonel for clerks, &c.

Act of May 14, 1812, ch. 83.

Former acts, so far as they interfere with this one, repealed.

**CHAP. XXXIX.—*An Act to authorize the purchase of a tract of land for the use of the United States.***

STATUTE III.

Feb. 8, 1815.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That it shall be lawful for the President of the United States, and he is hereby authorized to cause to be purchased for the use of the United States, the whole or such part of that tract of land situate adjoining the village of Plattsburg, in the State of New York, on which forts Moreau and Brown, and other works, barracks, arsenals, hospitals and other public buildings now stand, as shall be by him judged requisite for the military purposes of the United States.

A tract of land near Plattsburg to be purchased.

APPROVED, February 8, 1815.

STATUTE III.

Feb. 8, 1815.

[Repealed.]

**CHAP. XL.—*An Act to amend an act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise.***

Act of Aug. 2, 1813, ch. 39.

Act not to extend to vine dressers who sell their wines.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That nothing contained in the first section of the act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise, shall be construed to extend to vine dressers who sell at the place where the same is made, wine of their own growth, nor shall any vine dresser for vending solely at the place where the same is made, wine of his own growth, be compelled to take out license as a retailer of wine.

APPROVED, February 8, 1815.

STATUTE III.

Feb. 13, 1815.

**CHAP. XLI.—*An Act making appropriations for repairing or rebuilding the public buildings within the city of Washington.***

Buildings in the city of Washington to be rebuilt.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the President of the United States cause to be repaired or rebuilt forthwith, the President's House, Capitol and public offices, on their present sites in the city of Washington, and that he be authorized to borrow, at an interest not exceeding six per centum per annum, from any bank or banks within the District of Columbia, or from any individual or individuals, a sum not exceeding five hundred thousand dollars, to be applied exclusively to that object.

APPROVED, February 13, 1815.

**STATUTE III.**Feb. 14, 1815.

Appropriation of \$100,000 in addition to the unexpended balance of former appropriation.

To be repaid out of the sum reserved by the act of April 30, 1802, ch. 40.

**CHAP. XLIII.**—*An Act in addition to the act to regulate the laying out and making a road from Cumberland, in the state of Maryland, to the state of Ohio. (a)*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in addition to the unexpended balance of the sum heretofore appropriated for laying out and making a road from Cumberland in the state of Maryland, to the state of Ohio, the sum of one hundred thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated, and to be expended, under the direction of the President of the United States, in making said road between Cumberland in the state of Maryland, and Brownsville, in the state of Pennsylvania, commencing at Cumberland; which sum of one hundred thousand dollars shall be repaid out of the fund reserved for laying out and making roads to the state of Ohio, by virtue of the seventh section of an act passed on the thirtieth day of April, one thousand eight hundred and two, entitled “An act to enable the people of the eastern division of the territory north-west of the river Ohio to form a constitution and state government, and for the admission of such state into the union on an equal footing with the original states, and for other purposes.”*

APPROVED, February 14, 1815.

**STATUTE III.**Feb. 16, 1815.

Specific appropriations.

**CHAP. XLIV.**—*An Act making appropriations for the support of government for the year one thousand eight hundred and fifteen.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That for the expenditure of the civil list in the present year, including the contingent expenses of the several departments and offices; for the compensation of the several loan officers and their clerks, and for books and stationery for the same; for the payment of annuities and grants, for the support of the mint establishment; for the expense of intercourse with foreign nations; for the support of light-houses, beacons, buoys, and public piers; and for satisfying certain miscellaneous claims, the following sums be, and the same are hereby respectively appropriated, that is to say:*

For compensation granted by law to the members of the Senate and House of Representatives, their officers and attendants, three hundred and eighteen thousand and four dollars.

For the expense of firewood, stationery, printing, and all other contingent expenses of the two houses of Congress, fifty-two thousand eight hundred dollars.

For the expenses of the library of Congress, including the librarian's allowance, for the year one thousand eight hundred and fifteen, eight hundred dollars.

For compensation to the President of the United States, twenty-five thousand dollars.

For compensation to the Secretary of State, clerks and persons employed in that department, including a clerk on old records, and a clerk and messenger in the patent office, fifteen thousand nine hundred and thirty-eight dollars.

For additional compensation to the clerks in said department, not exceeding fifteen per centum on the sum allowed by the act, entitled “An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes,” one thousand and seventy-two dollars and fifty cents.

For the incidental and contingent expenses of the said department,

Act of April 21, 1806, ch. 41.

Specific appropriations.

including the expense of printing and distributing ten thousand four hundred copies of the laws of the third session of the thirteenth Congress, and printing the laws in newspapers, twelve thousand eight hundred and seventy dollars.

Act of April 18, 1814, ch. 69.

For the cost of one thousand copies of a new edition of the laws of the United States as authorized by the act of the eighteenth of April, one thousand eight hundred and fourteen, including an additional volume to be comprised in the said edition, eighteen thousand seven hundred and fifty dollars.

For the expense of reprinting five hundred and sixteen copies of the laws of the first and second sessions of the thirteenth Congress, captured by the enemy, seven hundred and seventy-four dollars.

Act of April 18, 1814, ch. 92.

For compensation to the Secretary of the Treasury, clerks, and persons employed in his office, including one thousand dollars for an additional clerk, authorized by the act of the eighteenth of April, one thousand eight hundred and fourteen, fourteen thousand two hundred ninety-nine dollars and eighty-one cents.

For expense of translating foreign languages, allowance to the person employed in transmitting passports and sea-letters, and for stationery and printing in the office of the Secretary of the Treasury, one thousand five hundred dollars.

Act of April 21, 1806, ch. 41.

For compensation to the comptroller of the treasury, clerks, and persons employed in his office, including the sum of two thousand eight hundred and eighty-nine dollars for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, fifteen thousand eight hundred and sixty-six dollars.

For expense of stationery and printing, and contingent expenses in the comptroller's office, eight hundred dollars.

Act of April 21, 1806, ch. 41.

For compensation to the auditor of the treasury, clerks, and persons employed in his office, including the sum of one thousand dollars, for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, thirteen thousand two hundred and twenty-one dollars.

For expense of stationery and printing, and contingent expenses in the auditor's office, five hundred dollars.

For compensation to the treasurer, clerks and persons employed in his office, including the sum of one thousand dollars for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, seven thousand two hundred twenty-seven dollars and forty-five cents.

1806, ch. 41.

For expense of stationery and printing, and contingent expenses in the treasurer's office, six hundred dollars.

For compensation to the commissioner of the general land office, clerks and persons employed in his office, including the sum of three thousand dollars, for compensation to his clerks, in addition to the sum allowed by the act of the twenty-fifth of April, one thousand eight hundred and twelve, thirteen thousand four hundred and ten dollars.

Act of April 25, 1812, ch. 68

For expense of stationery and printing, and contingent expenses of the general land office, three thousand seven hundred dollars.

For compensation to the commissioner of the revenue, clerks, and persons employed in his office, twelve thousand four hundred and ten dollars.

For expense of stationery and printing, and contingent expenses of the revenue office, six thousand six hundred and fifty dollars.

For compensation to the register of the treasury, clerks, and persons employed in his office, including the sum of one thousand dollars for compensation to his clerks, in addition to the sum allowed by the act of

Specific appropriations.  
1806, ch. 41.

the twenty-first of April, one thousand eight hundred and six, seventeen thousand and fifty-two dollars and two cents.

Act of April  
21, 1806, ch. 41.

For additional compensation to the clerks in the Treasury Department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," six thousand six hundred and thirty-four dollars and nine cents.

For compensation to the messenger of the register's office, for stamping and arranging ship's registers, ninety dollars.

For expense of stationery and printing, and contingent expenses of the register's office, three thousand eight hundred dollars.

For fuel and other contingent expenses of the Treasury Department, including rent of the houses occupied by the said department during a part of the year one thousand eight hundred and fourteen, and the whole of the year one thousand eight hundred and fifteen, and compensation of a superintendent and two watchmen, employed for the security of the Treasury buildings, six thousand nine hundred and twenty dollars.

For the purchase of a fire engine and fire buckets for the Treasury Department, one thousand dollars.

For the purchase of books, maps, and charts for the Treasury Department, four hundred dollars.

For compensation to the secretary of the commissioners of the sinking fund, two hundred and fifty dollars.

For compensation to the Secretary of War, clerks, and persons employed in his office, including the sum of three thousand nine hundred and sixty dollars for compensation to his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, and the sum of three hundred dollars for assistant messengers, twenty thousand five hundred and ten dollars.

Act of April  
21, 1806, ch. 41.

For expense of stationery, printing, fuel, and other contingencies, in the office of the Secretary of War, including office rent, three thousand dollars.

Act of April  
21, 1806, ch. 41.

For compensation to the accountant of the War Department, clerks, and persons employed in his office, including the sum of fourteen thousand two hundred and seventy-five dollars, for compensation of his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, twenty-five thousand eight hundred and thirty-five dollars.

For contingent expenses in the office of the accountant of the War Department, one thousand dollars.

Act of April 21,  
806, ch. 41.

For additional compensation to the clerks in the War Department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," two thousand two hundred and twenty-six dollars.

For compensation to the paymaster of the army, clerks, and persons employed in his office, fifteen thousand seven hundred and ten dollars.

For contingent expenses in the office of the paymaster of the army, two thousand two hundred and fifty dollars.

For compensation to the superintendent general of military supplies, clerks, and persons employed in his office, ten thousand four hundred and ten dollars.

For contingent expenses in the office of the superintendent general of military supplies, one thousand dollars.

For compensation to the clerks in the adjutant and inspector general's office, one thousand eight hundred dollars.

For compensation to the commissary general of purchases and clerks in his office, ten thousand dollars.

For contingent expenses in the office of the commissary general of purchases, one thousand dollars.

Specific appropriations.

For compensation to the Secretary of the Navy, clerks, and persons employed in his office, including the sum of one thousand six hundred dollars for compensation of his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, eleven thousand four hundred and ten dollars.

Act of April 21, 1806, ch. 41.

For contingent expenses in the office of the Secretary of the Navy, including office rent, three thousand three hundred dollars.

For compensation to the accountant of the navy, clerks, and persons employed in his office, including the sum of three thousand dollars for compensation of his clerks, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, thirteen thousand four hundred and ten dollars.

Act of April 21, 1806, ch. 41.

For contingent expenses in the office of the accountant of the navy, including office rent, one thousand two hundred and fifty dollars.

For additional compensation to the clerks in the Navy Department, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," one thousand nine hundred and thirty-five dollars.

Act of April 21, 1806, ch. 41.

For compensation to the Postmaster General, assistant postmasters general, clerks and persons employed in the general post-office, including the sum of five thousand seven hundred and fifty-five dollars, for compensation of the clerks in the general post-office, in addition to the sum allowed by the act of the twenty-first of April, one thousand eight hundred and six, twenty-two thousand and ten dollars.

Act of April 21, 1806, ch. 41.

For contingent expenses of the general post-office, two thousand eight hundred dollars.

For additional compensation to the clerks in the general post-office, not exceeding fifteen per centum on the sum allowed by the act, entitled "An act to regulate and fix the compensation of clerks, and to authorize the laying out certain public roads, and for other purposes," one thousand four hundred and one dollars and seventy-five cents.

Act of April 21, 1806, ch. 41.

For compensation to the several commissioners of loans, and for allowance to certain commissioners of loans in lieu of clerk hire, fourteen thousand five hundred and fifty dollars.

For compensation to the clerks of sundry commissioners of loans, including a sum of three thousand dollars in addition to the amount heretofore allowed by law, and to defray the authorized expenses of the several loan offices, thirteen thousand seven hundred dollars.

For compensation to the surveyor general and his clerks, three thousand five hundred dollars.

For compensation to the surveyor of lands south of Tennessee, and his clerks, and for the contingent expenses of his office, three thousand two hundred dollars.

For compensation to the officers and clerks of the mint, ten thousand one hundred dollars.

For wages to the persons employed in the different operations of the mint, including the sum of six hundred dollars allowed to an assistant engraver, seven thousand five hundred dollars.

For repairs of furnaces, cost of iron and machinery, rents, and other contingent expenses of the mint, three thousand eight hundred dollars.

For allowances for wastage in the gold and silver coinage, three thousand dollars.

For compensation to the governor, judges, and secretary, of the Mississippi territory, nine thousand dollars.

For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.

- Specific appropriations. For compensation to the governor, judges, and secretary of the Indiana territory, six thousand six hundred dollars.
- For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.
- For compensation to the governor, judges, and secretary of the Missouri territory, seven thousand eight hundred dollars.
- For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.
- For compensation to the governor, judges, and secretary of the Michigan territory, six thousand six hundred dollars.
- For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.
- For compensation to the governor, judges, and secretary of the Illinois territory, six thousand six hundred dollars.
- For stationery, office rent, and other contingent expenses of said territory, three hundred and fifty dollars.
- For the discharge of such demands against the United States, on account of the civil department, not otherwise provided for, as shall have been admitted in due course of settlement at the treasury, two thousand dollars.
- For compensation granted by law to the chief justice, the associate judges, and district judges, of the United States, including the chief justice and associate judges of the district of Columbia, and the attorney general; and also including the sum of one thousand dollars, short, appropriated in the year one thousand eight hundred and fourteen for the salary of the district judge of Louisiana, sixty-four thousand dollars.
- For the compensations of sundry district attorneys and marshals, as granted by law, including those in the several territories, seven thousand eight hundred and fifty dollars.
- For defraying the expenses of the supreme, circuit, and district courts of the United States, including the district of Columbia, and of jurors and witnesses, in aid of the funds arising from fines, penalties, and forfeitures, and for defraying the expenses of prosecutions for offences against the United States, and for the safe keeping of prisoners, forty thousand dollars.
- For the payment of sundry pensions, granted by the late government, eight hundred and sixty dollars.
- For the payment of the annual allowance to the invalid pensioners of the United States, ninety-eight thousand dollars.
- For the relief and support of sick and disabled seamen, in addition to the funds already appropriated by law, twenty thousand dollars.
- For the maintenance and support of light-houses, beacons, buoys, and public piers, stakeages of channels, bars, and shoals, including repairs and improvements, and contingent expenses, twenty-four thousand two hundred and ninety-nine dollars and eleven cents.
- For the support and safe keeping of prisoners of war, five hundred thousand dollars.
- For defraying the expenses of ascertaining land titles in Louisiana, eight thousand dollars.
- For the salaries, allowances, and contingent expenses, of ministers to foreign nations, and of secretaries of legation, one hundred and nine thousand two hundred and fifty dollars.
- For the contingent expenses of intercourse between the United States and foreign nations, fifty thousand dollars.
- For the expenses of intercourse with the Barbary powers, ten thousand dollars.
- For the relief and protection of distressed American seamen, in foreign countries, fifty thousand dollars.
- For expenses of agents at Paris and Copenhagen, in relation to prize causes and captures of American vessels, four thousand dollars.

For the discharge of such miscellaneous claims against the United States, not otherwise provided for, as shall have been admitted in due course of settlement at the treasury, four thousand dollars.

For paying to Augustus McKinney and Layzal Bancroft the amount of a judgment remitted by act of Congress, one thousand dollars.

For compensation to the board of commissioners appointed to carry into effect the act of the thirty-first of March, one thousand eight hundred and fourteen, for indemnifying certain claimants of public land in the Mississippi territory, six thousand dollars.

For stationery, office rent and other contingent expenses of the last mentioned board of commissioners, a sum not exceeding twelve hundred dollars.

For the discharge of the claim of Farrington Barkelow granted him by act of Congress for his relief, one thousand one hundred and sixty-eight dollars and twenty-five cents.

For the compensation of the commissioners of the navy board, ten thousand five hundred dollars.

For compensation to the secretary of the navy board, two thousand dollars.

**SEC. 2. And be it further enacted,** That the several appropriations herein before made, shall be paid and discharged out of the fund of six hundred thousand dollars, reserved by the act making provision for the debt of the United States, and out of any moneys in the treasury not otherwise appropriated.

APPROVED, February 16, 1815.

Specific appropriations.

1814, ch. 63.

1814, ch. 39.

1815, ch. 83.

Act of Aug.  
4, 1790, ch. 34.

### STATUTE III.

**CHAP. XLV.—An Act for the relief of the inhabitants of the late county of New Madrid, in the Missouri territory, who suffered by earthquakes. (a)**

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That any person or persons owning lands in the county of New Madrid, in the Missouri territory, with the extent the said county had on the tenth day of November, one thousand eight hundred and twelve, and whose lands have been materially injured by earthquakes, shall be, and they hereby are authorized to locate the like quantity of land on any of the public lands of the said territory, the sale of which is authorized by law: **Provided**, That no person shall be permitted to locate a greater quantity of land under this act, than the quantity confirmed to him, except the owners of lots of ground or tracts of land of less quantity than one hundred and sixty acres, who are hereby authorized to locate and obtain any quantity of land not exceeding one hundred and sixty acres, nor shall any person be entitled to locate more than six hundred and forty acres, nor shall any such location include any lead mine or salt spring: **And provided also**, That in every case where such location shall be made according to the provisions of this act, the title of the person or persons to the land injured as aforesaid, shall revert to, and become absolutely vested in, the United States.

**SEC. 2. And be it further enacted,** That whenever it shall appear to the recorder of land titles for the territory of Missouri, by the oath or affirmation of a competent witness, or witnesses, that any person or persons are entitled to a tract or tracts of land under the provisions of this act, it shall be the duty of the said recorder to issue a certificate thereof to the claimant or claimants; and upon such certificate being issued, and the location made on the application of the claimants, by the principal deputy surveyor for said territory, or under his direction, whose duty it

Feb. 17, 1815.

Act of April

26, 1822, ch. 40.  
Lands granted  
to persons hav-  
ing lands in the  
county of New  
Madrid, which  
were injured by  
earthquakes, on  
the 10th Nov.,  
1812.

(a) The holder of a New Madrid certificate had a right to locate it on "public lands which had been authorized to be sold." As it was located on lands reserved from sale at the time of the issuing of the patent, the patent is void. *Stoddard et al. v. Chambers*, 2 Howard, 284.

Manner in  
which lands  
shall be located.

shall be, to cause a survey thereof to be made, and to return a plat of each location made to the said recorder, together with a notice in writing, designating the tract or tracts thus located, and the name of the claimant on whose behalf the same shall be made; which notice and plat the said recorder shall cause to be recorded in his office, and shall receive from the claimant for his services on each claim, the sum of two dollars, for receiving the proof, issuing the certificate, and recording the notice and plat as aforesaid; and the surveyor shall be entitled to the same compensation for his services from the party applying, as is allowed for surveying the public lands of the United States.

A report of  
his proceedings  
shall be made  
to the land  
office by the  
recorder.

**Sec. 3. And be it further enacted,** That it shall be the duty of the recorder of land titles, to transmit a report of the claims allowed, and locations made under this act, to the commissioner of the general land office, and shall deliver to the party a certificate, stating the circumstances of the case, and that he is entitled to a patent for the tract therein designated, which certificate shall be filed with the said recorder within twelve months after date, and the recorder shall thereupon issue a certificate in favour of the party, which certificate being transmitted to the commissioner of the general land office, shall entitle the party to a patent, to be issued in like manner as is provided by law for other public lands of the United States.

APPROVED, February 17, 1815.

#### STATUTE III.

Feb. 22, 1815.

**CHAP. XLVIII.—*An Act giving further time to complete the surveys and obtain the patents for lands located under Virginia resolution warrants.***

Act of March 3, 1807, ch. 31.  
Act of April 11, 1818, ch. 43.  
Act of Feb. 9, 1821, ch. 11.  
Act of March 1, 1823, ch. 38.  
Further time allowed to complete surveys, &c.

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That the officers and soldiers of the Virginia line on continental establishment, or their legal representatives, to whom land warrants have issued by virtue of any resolution of the legislature of Virginia, as a bounty for services, which by the laws of Virginia, passed prior to the cession of the north-western territory to the United States, entitled such officers or soldiers to bounty lands, and whose location of such warrants shall have been made prior to the twenty-third day of March, one thousand eight [hundred] and eleven, shall be allowed the further time of two years from the passing of this act to complete their surveys and obtain their patents for the land located as aforesaid: **Provided,** That surveys shall be made and patents granted on the aforesaid locations, under the same regulations, restrictions and provisions, in every respect, as were prescribed for the making of surveys and granting of patents by the act, entitled "An act authorizing patents to issue for lands located and surveyed by virtue of certain 'Virginia resolution warrants,'" passed on the third day of March, one thousand eight hundred and seven.

APPROVED, February 22, 1815.

#### STATUTE III.

Feb. 23, 1815.

**CHAP. LI.—*An Act requiring the Secretary of the Senate and Clerk of the House of Representatives in the Congress of the United States, to give security for the faithful application and disbursement of the contingent funds of the Senate and House of Representatives.***

Secretary of  
Senate and  
clerk of the  
House of Re-  
presentatives to  
give bond, &c.

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That it shall be the duty of the secretary of the Senate and clerk of the House of Representatives respectively, within ten days after the passage of this act, to give bond to the United States, with one or more sureties, to be approved by the comptroller of the treasury; each bond in the penal sum of twenty thou-

sand dollars, with condition for the faithful application and disbursement of such contingent funds of the respective houses, as shall come into their hands, which bonds shall be deposited in the comptroller's office: And it shall be the duty of each and every secretary of the Senate, and clerk of the House of Representatives, who may hereafter be chosen, to give bond as aforesaid, within thirty days after he enters upon the discharge of the duties of his said office.

SEC. 2. *And be it further enacted*, That from and after the passage of this act, it shall be the duty of the secretary of the Senate, and of the clerk of the House of Representatives, to deposit all money belonging to the United States, which may come into their hands, in one of the Banks in the District of Columbia; and all debts payable by said secretary or clerk, on account of the Senate or House of Representatives, shall be paid by a draft in favour of each creditor on the bank, where the money of government may be deposited.

To deposit in the banks of the District of Columbia the public moneys in their hands.

APPROVED, February 23, 1815.

**CHAP. LIV.—*An Act for the regulation of the courts of justice of Indiana.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the judges of the general court of the Indiana territory, shall, in each and every year, hold two sessions of the said court, at Vincennes, in the county of Knox, on the first Mondays of February and September; at Corydon, in the county of Harrison, on the third Mondays in February and September; and at Brookville, in the county of Franklin, on the first Mondays next succeeding the fourth Mondays of February and September, which courts respectively shall be composed of at least two of the judges appointed by the government of the United States; and no person or persons, acting under the authority and appointment of the said territory, shall be associated with the said judges.

**STATUTE III.**

Feb. 24, 1815.

Courts in the Indiana territory.

APPROVED, February 24, 1815.

**CHAP. LVI.—*An Act to authorize the issuing of treasury notes for the service of the year one thousand eight hundred and fifteen. (a)***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the Secretary of the Treasury, with the approbation of the President of the United States, be, and he is hereby authorized to cause treasury notes for a sum not exceeding twenty-five millions of dollars, to be prepared, signed, and issued, at the treasury of the United States, in the manner hereinafter provided.

SEC. 2. *And be it further enacted*, That the said treasury notes shall be respectively signed in behalf of the United States, by persons to be appointed for that purpose by the President of the United States, two of whom shall sign each note; and they shall receive, as a compensation for that service, at the rate of seventy-five cents for every hundred notes thus signed by them respectively; and the said notes shall likewise be countersigned by the register of the treasury, or, in case of his sickness, or absence, by the treasurer of the United States.

SEC. 3. *And be it further enacted*, That the said treasury notes shall be prepared of such denominations as the Secretary of the Treasury, with the approbation of the President of the United States, shall, from time to time, direct; and such of the said notes as shall be of a denomina-

**STATUTE III.**

Feb. 24, 1815.

An issue of treasury notes authorized.

By whom to be signed.  
Their compensation for signing them.

Denominations of the notes.

(a) See act of March 4, 1814, ch. 18, and notes.

nation less than one hundred dollars, shall be payable to bearer and be transferable by delivery alone, and shall bear no interest; and such of the said notes as shall be of the denomination of one hundred dollars, or upwards, may be made payable to order, and transferable by delivery and assignment, endorsed on the same, and bearing an interest from the day on which they shall be issued, at the rate of five and two-fifths per centum per annum; or they may be made payable to bearer, and transferable by delivery alone, and bearing no interest, as the Secretary of the Treasury, with the approbation of the President of the United States, shall direct.

How holders  
of the treasury  
notes bearing  
an interest, and  
not bearing an  
interest, may  
fund them.

*Sec. 4. And be it further enacted,* That it shall be lawful for the holders of the aforesaid treasury notes, not bearing an interest, and of the treasury notes bearing an interest at the rate of five and two-fifths per centum per annum, to present them at any time, in sums not less than one hundred dollars, to the treasury of the United States, or to any commissioner of loans; and the holders of the said treasury notes not bearing an interest, shall be entitled to receive therefor, the amount of the said notes, in a certificate or certificates of funded stock, bearing interest at seven per centum per annum, and the holders of the aforesaid treasury notes bearing an interest at the rate of five and two-fifths per centum, shall be entitled to receive therefor the amount of the said notes including the interest due on the same, in a like certificate or certificates of funded stock, bearing an interest of six per centum per annum, from the first day of the calendar month next ensuing that in which the said notes shall thus be respectively presented, and payable quarter-yearly, on the same days whereon the interest of the funded debt is now payable. And the stock thus to be issued shall be transferable in the same manner as the other funded stock of [the] United States; the interest on the same, and its eventual reimbursement, shall be effected out of such fund as has been or shall be established by law for the payment and reimbursement of the funded public debt contracted since the declaration of war against Great Britain. And the faith of the United States is hereby pledged to establish sufficient revenues and to appropriate them as an addition to the said fund, if the same shall, at any time hereafter, become inadequate for effecting the purpose aforesaid: *Provided however, And be it further enacted,* That it shall be lawful for the United States to reimburse the stock thus created, at any time after the last day of December, one thousand eight hundred and twenty-four.

Faith of the  
United States  
pledged for the  
payment of the  
certificates,  
principal and  
interest.

Treasury notes  
howsoever re-  
deemed may be  
re-issued.

Treasury notes  
made every-  
where receiv-  
able for public  
dues.

Interest to be  
included in offi-  
cer's receipts;  
up to the period  
of payment.

*Sec. 5. And be it further enacted,* That it shall be lawful for the Secretary of the Treasury to cause the treasury notes which, in pursuance of the preceding section, shall be delivered up and exchanged for funded stock, and also the treasury notes which shall have been paid to the United States for taxes, duties, or demands, in the manner hereinafter provided, to be re-issued, and applied anew, to the same purposes, and in the same manner, as when originally issued.

*Sec. 6. And be it further enacted,* That the treasury notes authorized to be issued by this act, shall be every where received in all payments to the United States. On every such payment the note or notes shall be received for the amount of both the principal and the interest, which, on the day of such payment, may appear due on such of the notes as shall bear interest, thus given in payment; and the interest on the said notes bearing an interest, shall, on such payments, be computed at the rate of one cent and one half of a cent per day, on every hundred dollars of principal; and each month shall be computed as containing thirty days.

*Sec. 7. And be it further enacted,* That any person making payment to the United States in the said treasury notes, into the hands of any collector, receiver of public moneys, or other public officer or agent, shall, on books kept according to such forms as shall be prescribed by the Secretary of the Treasury, give duplicate certificates of the number and

respective amount of each and every treasury note, and of the interest thereon, in case the same shall bear interest, thus paid by such person; and every collector, receiver of public moneys, or other public officer or agent, who shall thus receive in payment any of the said treasury notes bearing interest, shall, on payment of the same into the treasury, or into one of the banks where the public moneys are or may be deposited, receive credit both for the principal and for the interest computed as aforesaid, which, on the day of such last mentioned payment, shall appear due on the note or notes thus paid in: *Provided always*, That in the settlement of his accounts he shall be charged for the interest accrued on such note or notes, from the day on which the same shall have been received by him in payment as aforesaid, to the day on which the same shall be paid by him as aforesaid: *And provided also*, that no charge or deduction, on account of interest, shall be made in respect to any bank into which payments as aforesaid may be made to the United States, either by individuals, or by collectors, receivers, or other public officers, or agents, and which payments shall be received by such bank as specie, and credit given to the Treasurer of the United States for the amount thereof, including the interest accrued and due on such notes, from the day on which the same shall have been received by such bank, on account of the United States.

SEC. 8. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States, to cause the said treasury notes to be issued at the par value thereof, in payment of services, of supplies, or of debts, for which the United States are or may be answerable by law, to such person and persons as shall be willing to accept the same in payment; and to deposit portions of the said notes in the loan offices, or in state banks, for the purpose of paying the same to the public creditors as aforesaid; and to borrow money on the credit of the said notes; or to sell the same, at a rate not under par; and it shall be a good execution of this provision, to pay such notes to such bank or banks as will receive the same at par, and give credit to the Treasurer of the United States for the amount thereof, on the day on which the said notes shall thus be issued and paid to such bank or banks respectively.

SEC. 9. *And be it further enacted*, That it shall and may be lawful for the holder of any treasury notes issued, or authorized to be issued, under any laws heretofore passed, to convert the same into certificates of funded debt, upon the same terms, and in the same manner hereinbefore provided, in relation to the treasury notes authorized by this act, bearing an interest of five and two-fifths per centum.

SEC. 10. *And be it further enacted*, That a sum of forty thousand dollars, to be paid out of any money in the treasury not otherwise appropriated, be, and the same is hereby appropriated, for defraying the expense of preparing, printing, engraving, signing, and otherwise incident to the issuing of the treasury notes authorized by this act.

SEC. 11. *And be it further enacted*, That if any person shall falsely make, forge, or counterfeit, or cause or procure to be falsely made, forged or counterfeited, or willingly aid or assist in falsely making, forging or counterfeiting any note, in imitation of, or purporting to be, a treasury note as aforesaid; or shall falsely alter, or cause or procure to be falsely altered, or willingly aid or assist in falsely altering any treasury note issued as aforesaid; or shall pass, utter, or publish, or attempt to pass, utter, or publish, as true, any false, forged, or counterfeited note, purporting to be a treasury note as aforesaid, knowing the same to be falsely made, forged, or counterfeited: or shall pass, utter, or publish, or attempt to pass, utter, or publish, as true, any falsely altered treasury note issued as aforesaid, knowing the same to be falsely altered, or shall be, directly or indirectly, knowingly concerned in any of the offences aforesaid,

Notes received by public officers.

Proviso.

Proviso.

Notes not to be paid by the United States under their par value.

Money may be borrowed on treasury notes.

Holders of treasury notes received from the treasury, may convert them into funded stock.

Appropriation for defraying expenses.

Penalties for forging, counterfeiting, &c.

every such person shall be deemed and adjudged guilty of felony; and being thereof convicted by due course of law, shall be sentenced to be imprisoned and kept to hard labour, for a period not less than three years, nor more than ten years, and be fined in a sum not exceeding five thousand dollars.

APPROVED, February 24, 1815.

**STATUTE III.**

Feb. 27, 1815.

**CHAP. LX.—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the district of Columbia.***

Direct tax laid upon the District of Columbia.

Act of Jan. 9, 1815, ch. 21.

Principal assessor, &c., to be appointed.

Proviso.

Proviso.

Duties of the assessors.

Act of Jan. 18, 1815, ch. 23.

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That a direct tax of nineteen thousand nine hundred and ninety-eight dollars and forty cents be, and is hereby annually laid upon the District of Columbia, which shall be assessed and laid upon the same descriptions of property, in the same manner, and be collected and accounted for likewise, in the same manner as is provided by the “Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same,” and the several acts referred to therein, or which may be passed amendatory thereof, for which purpose there shall be appointed a principal assessor for the District of Columbia, who, with such deputies as he may appoint, shall have the like qualifications and powers, receive the like compensation, discharge the like duties, and be subject to the like penalties, with the other principal or assistant assessors: **Provided**, That the said principal assessor shall, in addition to the powers of the other principal assessors, exercise the same powers, and discharge the same duties devolved on the board of principal assessors, established by the said act; and the tax lists, made out by him, conformably thereto, shall be delivered to the collector within one hundred and twenty days from the first day of April, in the year one thousand eight hundred and fifteen, on which day the said principal assessor shall direct and cause the several assistant assessors in his district, to inquire after and concerning all lands, lots of ground, with their improvements, dwelling-houses, and slaves, liable to taxation: **And provided**, That the collector for the said district, shall, himself, retain the lists of property lying within the said district, not owned, occupied, or superintended, by some person residing therein: and shall proceed to discharge the like duties that are performed in the respective states, by the collectors designated by the Secretary of the Treasury for receiving said lists.

**SEC. 2. And be it further enacted**, That the principal assessor and assistant assessors for the District of Columbia, shall discharge the like duties required by the “Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches,” to be performed in the respective states by the assessors, any thing in the tenth section of the said act to the contrary notwithstanding; which said duties, and all other acts therein required to be done, as well by the said officers, as by individuals, subject to the said act, shall be performed within the District of Columbia, under the penalties, for neglect or omission, thereby prescribed, and in point of time, relatively to the said first day of April, in the year one thousand eight hundred and fifteen, and in every year thereafter, relatively to such day as may be fixed by law for the performance of the like duties and acts in the several states.

APPROVED, February 27, 1815.

## STATUTE III.

Feb. 27, 1815.

**CHAP. LXI.**—*An Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a duty on gold, silver and plated ware, and jewelry and pastework, manufactured within the United States. (a)*

Duty upon gold, silver, and plated ware.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the eighteenth day of April next, there shall be paid upon all gold, silver, and plated ware, and jewelry and pastework, except timepieces, which shall thereafter be manufactured or made for sale within the United States or the territories thereof, a duty of six per centum ad valorem, by the manufacturer thereof.*

**SEC. 2. And be it further enacted,** That the duty aforesaid shall be imposed, paid, collected, and accounted for, in like manner, and subject to the like provisions and penalties, as the duties imposed by the "Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on various goods, wares, and merchandise, manufactured within the United States," passed the eighteenth day of January, one thousand eight hundred and fifteen, all the provisions of which act shall apply to the duty hereby imposed, and to those by whom it shall be payable, the same as if it were specifically inserted among the dutiable objects enumerated in the first section thereof.

Regulations concerning the tax.

Act of Jan. 18, 1815, ch. 23.

APPROVED, February 27, 1815.

## STATUTE III.

Feb. 27, 1815.

**CHAP. LXII.**—*An act to repeal certain acts concerning the flotilla service, and for other purposes.*

Repeal of certain acts concerning the flotilla service.

Act of July 5, 1813, ch. 6.

Act of April 16, 1814, ch. 59.

*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 April next, the act entitled "An act authorizing the President of the United States to cause to be built, barges for the defence of the ports and harbours of the United States," passed the fifth day of July, in the year one thousand eight hundred and thirteen; and also an act, entitled "An act authorizing the appointment of certain officers for the flotilla service," passed the sixteenth day of April, in the year one thousand eight hundred and fourteen, shall be repealed, and cease to be in force.*

**SEC. 2. And be it further enacted,** That the barges and other vessels composing the flotilla establishment, (they being first divested of their guns and military stores, which are to be carefully preserved,) shall be sold or laid up under the direction of the President of the United States, and the moneys arising therefrom paid into the treasury thereof.

**SEC. 3. And be it further enacted,** That all the commissioned and warrant officers, and all the privates, who shall be discharged in consequence of the repeal of the acts aforesaid, shall be entitled to receive four months' pay, over and above what may be due to them respectively at the time of their discharge.

**SEC. 4. And be it further enacted,** That the President of the United States be, and he hereby is authorized to cause all the armed vessels thereof on the lakes, except such as he may deem necessary to enforce the proper execution of the revenue laws, to be sold or laid up, as he may judge most conducive to the public interest; such vessels being first divested of their armament, tackle and furniture, which are to be carefully preserved.

**SEC. 5. And be it further enacted,** That the act, entitled "An act authorizing the President of the United States to cause to be built, or

Vessels of the flotilla establishment to be sold or laid up.

Commissioned and warrant officers, and privates, entitled to receive four months' additional pay when discharged.

Armed vessels on the Lakes to be sold or laid up, except what are necessary for the public service.

Repeal of an act of Nov. 15, 1814, ch. 3.

(a) Repealed by act of Feb. 22, 1816, ch. 18.

President authorized to sell certain vessels acquired under it.

President authorized to cause to be sold the gun-boats unnecessary for public service, and warrant officers and privates in consequence entitled to four months' pay, &c.

purchased, the vessels therein mentioned," passed the fifteenth day of November, in the year one thousand eight hundred and fourteen, be, and he same is hereby repealed, and the President of the United States is hereby authorized to cause to be sold such of the vessels acquired under the said act, as he may deem inexpedient to be retained in the public service; and to cause the money arising therefrom to be paid into the public treasury.

**SEC. 6. *And be it further enacted,*** That the President of the United States be, and he is hereby authorized to cause to be sold, they being first divested of their guns and military stores, which are to be carefully preserved, such and so many of the gun-boats belonging to the United States, as in his judgment may no longer be necessary to be retained for the public service; and such of the warrant officers and privates as may be discharged in consequence of such sale, shall be entitled to receive four months' pay, over and above what may be due to them at the time of their discharge.

APPROVED, February 27, 1815.

### STATUTE III.

Feb. 27, 1815.

**CHAP. LXIII.—*An Act to amend and extend the provisions of the act of the sixteenth of April, one thousand eight hundred and fourteen, entitled "An act confirming certain claims to land in the Illinois territory, and providing for their location."***

Act of April 16, 1814, ch. 61.  
Western boundary of the Illinois territory to include all islands in the Mississippi, between the middle and eastern margin.

Proviso of a former act repealed so far as it regards settlers on fractions of sections, &c.

#### Proviso.

Settlers on lands reserved for the use of schools, entitled to the pre-emption of the like quantity of other land, on the same terms and within the proper boundary.

Persons who failed to locate their claims, entitled to pre-emption upon other unappro-

***Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,*** That the western boundary of the tract of country set apart by the act of the sixteenth of April, one thousand eight hundred and fourteen, entitled "An act confirming certain claims to land in the Illinois territory, and providing for their location," be extended upon the river Mississippi, to the middle thereof, so as to include all islands in said river, between the middle and eastern margin, throughout the length of said line; and that all or any of the said islands shall be subject to be appropriated under the said recited act.

**SEC. 2. *And be it further enacted,*** That the proviso contained in the fourth section of the before-recited act be repealed, so far as it regards persons settled on fractions of sections or quarter sections containing less than one hundred and sixty acres; and that such persons under the like circumstances shall be considered as entitled to all the rights, benefits, and advantages, specified in the said fourth section, as those settled on sections or quarter sections, and also, to any right, privilege, or advantage secured by this act: ***Provided however,*** That such persons shall not be permitted in such cases to take less than the whole quantity of such fractional quarter section on which they are respectively settled.

**SEC. 3. *And be it further enacted,*** That every person or persons, who settled on and improved any of the lands in the said territory, reserved for the use of schools or seminaries of learning, before the fifth day of February, one thousand eight hundred and thirteen, and who would have had the right of pre-emption thereto, had not the same been reserved as aforesaid, shall be entitled to the pre-emption of the like quantity of other land, upon the same terms, and under the same restrictions, provided by the fourth section of the said recited act, to be located on any lands within the boundary specified in this and the said recited act, not otherwise appropriated; and such persons shall also be entitled to the benefit of, and subject to, the restrictions contained in this act.

**SEC. 4. *And be it further enacted,*** That all and every person or persons entitled to the pre-emption of lands, under the fourth section of the before-recited act, who failed to locate their claims within the time limited in said act, and which lands have been appropriated by others, shall be entitled to the pre-emption of the like quantity, as they could

have appropriated under the said act, or under the provisions of this act, to be located on any land within the boundary specified in this and the said recited act, not previously appropriated.

**SEC. 5. And be it further enacted,** That all and every person or persons, entitled to the pre-emption of lands under the provisions of this act, shall conform to and be governed by the rules prescribed in the said recited act, in locating, proving, and completing their titles respectively, except in cases where the same is changed by this act.

**SEC. 6. And be it further enacted,** That it shall be the duty of the register of the land office for the district of Kaskaskia, to give notice by an advertisement inserted for one month in at least one newspaper published in the said territory, to all persons entitled to a pre-emption in the purchase of any tract of land, by virtue of this or the before-recited act, that they may make such purchase, on application to him at his office, on or before the first day of May, in the year one thousand eight hundred and sixteen; and every person failing or refusing to enter with the said register, the land to which the right of pre-emption is so secured, notice being given as before-mentioned, within the time aforesaid, shall lose his, her, or their right of pre-emption.

**SEC. 7. And be it further enacted,** That the locations of any confirmed claim, made by virtue of any authority given by the commissioners appointed to examine the claims of persons to land in the Illinois territory, shall be, and the same are hereby confirmed: *Provided*, That the provisions of this section shall not be so construed as to extend to any locations made by any person or persons without any authority from the commissioners aforesaid; nor shall it affect the claims of any other person or persons.

**SEC. 8. And be it further enacted,** That the register and receiver of public moneys of the land office at Kaskaskia, shall be allowed the same commission respectively, on the confirmed claims which have been or shall be received in payment for land entered at the said office, as they are now entitled to, on moneys received in payment for lands sold, calculating the value of the confirmed claims at the rate of two dollars per acre.

**SEC. 9. And be it further enacted,** That it shall be lawful for Ann Gilham to locate any unappropriated quarter section within the Illinois territory, and whenever the said Ann Gilham shall enter with the register of the land office at Kaskaskia, any unappropriated quarter section, it shall be the duty of the register to issue to the said Ann Gilham, a certificate, specifying therein the quarter section so located; and it shall be the duty of the commissioner of the general land office to issue a patent for the land so located, whenever the certificate aforesaid shall be presented to him for that purpose.

APPROVED, February 27, 1815.

priated lands  
within the boundary.

Act of April  
16, 1814, ch. 61.

Persons entitled  
to pre-emption  
by certain  
rules.

Act of April  
16, 1814, ch. 61.

Public notice  
to be given that  
purchase may  
be made, &c.

Persons failing  
to enter lands  
with the register,  
lose their right.

Locations of  
any claim by au-  
thorized com-  
missioners con-  
firmed.

Proviso.

Commission  
on confirmed  
claims, to the  
commissioner  
of Kaskaskia.

Ann Gilham  
may locate any  
unappropriated  
quarter section.

#### CHAP. LXIV.—*An Act to repeal certain acts therein mentioned.*

#### STATUTE III.

Feb. 27, 1815.

Repeal of acts  
of July 26, 1813,  
ch. 27, and of  
Jan. 27, 1815,  
ch. 25.

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That the act, entitled "An act to authorize the President of the United States to accept the services of state troops and of volunteers," and the act entitled "An act to authorize the raising a corps of sea fencibles," be, and the same are hereby repealed.

APPROVED, February 27, 1815.

**STATUTE III.**  
Feb. 27, 1815.

Act of March  
3, 1825, ch. 65.  
Postmaster General authorized to allow a commission adequate to the services, &c., of postmasters.

*Proviso.*

Rates of commissions.

Further allowances to post-masters.

Other acts granting compensation to postmasters, repealed.

*Proviso.*

Act of April 30, 1810, ch. 37.

Postmaster General authorized to employ any steamboat, &c., to carry the mail.

*Proviso.*

Masters of steamboats, &c. to duly deliver the mail to the post-office.

Compensation.

**CHAP. LXV.—*An Act in addition to the act regulating the post-office establishment.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the Postmaster General be, and [he] is hereby authorized to allow to the postmasters respectively, such commission on the moneys arising from the postage of letters, newspapers, and packets, as shall be adequate to their respective services and expenses. *Provided,* That the said commission shall not exceed the following several rates on the amount collected in one quarter, that is to say:

On a sum not exceeding one hundred and fifty dollars, twenty per cent.  
On a sum not exceeding four hundred and fifty dollars, seventeen per cent.

On a sum not exceeding three thousand dollars, thirteen per cent.  
On any sum over three thousand six hundred dollars, five per cent.

He may also allow the postmaster at distributing post-offices, a commission of four per cent. on any sum of postages distributed, not exceeding four thousand dollars: and a commission of three per cent. on any sum of postages distributed over four thousand dollars.

He may also allow to such postmasters as receive and despatch foreign mails, a sum not exceeding twenty-five dollars per quarter year, for that service; and he may augment the commission of those postmasters who receive the mail regularly between the hours of nine o'clock in the evening and five o'clock in the morning, from twenty to thirty-three and one third per cent. on one hundred and fifty dollars received in each quarter.

He may also allow to each postmaster one cent for each free letter delivered out of his office, and one cent for each free letter originally received by him and forwarded by mail.

He may also allow to each postmaster ten cents for every monthly register of the arrival and departure of the mail, returned to the general post-office. The Postmaster General may also allow to the postmasters, respectively, a commission of thirty-three and one third per cent. on the amount of postages which they shall collect on newspapers, magazines, and pamphlets; but no allowance for distribution, or for free letters, shall be made to any postmaster, who shall collect postages to the amount of five thousand dollars in one quarter.

**SEC. 2.** *And be it further enacted,* That this act shall be in force on and after the first day of April next, and thereupon all other acts and clauses thereof providing compensation or allowance to any postmaster or postmasters, shall cease to have effect, and are hereby repealed: *Provided,* That nothing herein contained shall be construed to effect, alter, or repeal, the provisions of the fortieth section of the act regulating the post-office establishment.

**SEC. 3.** *And be it further enacted,* That the Postmaster General be authorized to have the mail carried in any steamboat, or other vessel, which shall be used as a packet, in any of the waters of the United States, on such terms and conditions, as shall be considered expedient: *Provided,* That he do not pay more than three cents for each letter, and each packet, and more than one half cent for each newspaper, conveyed in such mail.

**SEC. 4.** *And be it further enacted,* That it shall be the duty of every master or manager of any steamboat, packet, or other vessel, which shall pass from one part or place to another part or place, in the United States, where a post-office is established, to deliver within three hours after his arrival, if in the day time, and within two hours after the next sunrise, if the arrival be in the night, all letters and packets addressed to, or destined for such port or place, to the postmaster there, for which he shall be entitled to receive of such postmaster two cents for every letter

or packet so delivered, unless the same shall be carried or conveyed under a contract with the Postmaster General; and if any master or manager of a steamboat, or other vessel, shall fail so to deliver any letter or packet, which shall have been brought by him, or shall have been in his care, or within his power, he shall incur a penalty of thirty dollars for every such failure.

Penalty for neglect.

SEC. 5. *And be it further enacted,* That every person employed on board any steamboat, or other vessel employed as a packet, shall deliver every letter, and packet of letters, intrusted to such person, to the master or manager of such steamboat, or other vessel; and before the said vessel shall touch at any other port or place; and for every failure, or neglect, so to deliver, a penalty of ten dollars shall be incurred for each letter and packet.

Persons employed on board steamboats, &c. to faithfully deliver letters to the master which may be entrusted to them.

Penalty for neglect.

APPROVED, February 27, 1815.

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**CHAP. LXIX.—*An Act to alter and establish certain post-roads.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the following post-roads be, and the same are hereby discontinued, that is to say: From Columbia, by Shelbyville and Winchester, to Fayetteville, in Tennessee. From Tellico, in Tennessee, by Amoy river, Vanstown, and Tuckeytown, to Fort Stoddard, in Mississippi territory; and from Tuckabatchy by Ten-saw and Fort Stoddart, to Pascagoola river, in Mississippi territory; from Cynthiana to Georgetown, in Kentucky. In North Carolina, from Washington to Lake Landing, on Motamuskeet. From Concord, by Loudon, Gilman, Meredith, New Holderness, to Plymouth; thence by New Hampton, Sanbornton, Northfield and Canterbury, to Concord.

STATUTE III.

March 1, 1815.

Post-roads discontinued.

Post-roads established.

New Hampshire.

Vermont.

Maine.

Massachusetts.

Connecticut.

New York.

New Jersey.

*In New Hampshire.*—From Concord to Fryeburgh, in Maine. From Concord by Salisbury, Andover, New Chester, Bridgewater, Plymouth, thence by New Holderness, New Hampton, Sanbornton, Salisbury, to Concord. From Exeter, by Brent wood, Poplin, Raymond, Candia, and Pembroke, to Concord.

*In Vermont.*—From Chester South village, by Andover, Weston, Land Grove, and Peru, to Manchester. From Salem, New York, by Rupert, Paulet, Middleton, and Ira, to Rutland.

*In Maine.*—From Kennebunk to Alfred. From Prospect, by Mount Ephraim, to Frankfort.

*In Massachusetts.*—From Hosack, New York, by Pawna, Vermont, to Williamstown. From Northampton, by Hadley, Sunderland, and Montague, to Northfield. From Foxborough, by Mansfield and Norton, to Taunton.

*In Connecticut.*—That the post-road from Norwalk, by Reading, to Danbury, pass through Saugatuck, and by the town-house in Reading.

*In New York.*—From Hadley Landing, in Saratoga, to Luzern, in Warren county. From Hamilton village, by Guilderland, Berne, Schoharie Courthouse, the brick church, in Cobleskill, Colonel I. Steward's, and Maryland, to Milford. From West Point to Haverstraw. From Burrage Mills, in Coventry, to Oxford. That the mail from Huntington be carried by the north road to Smithtown, instead of the south road. From Stillwater, by Dunning street, in Malta, and the south end of Saratoga Lake, to Ballstown Springs, thence by the north end of Saratoga Lake, and by Roger's mills, to Stillwater. From Manlius, in Onondaga county, to Elbridge, in Camillus, thence to Auburn, in Cayuga county. From Bainbridge through Coventry to Green.

*In New Jersey.*—From Newark, by Orange Dale and Hanover, to

- Post-roads established.
- Pennsylvania.
- In Pennsylvania.*—From Huntington, by Woodcock Valley, Bedford, and Cumberland Valley, to Cumberland in Maryland. From Mercer to New Castle. From Lancaster to Lebanon. From York, by Dover, Ross town, Lewisburg, and Lisburn, to Carlisle.
- Ohio.
- In Ohio.*—From Zanesville to Coshocton. From Wheeling, in Virginia, by Stephen Scott's at the mouth of Fishing Creek, to Marietta. From Delaware, in Ohio, by Norton, Upper Sandusky, and Lower Sandusky, to Fort Meigs. From Lebanon to Hamilton.
- Maryland.
- In Maryland.*—From Baltimore, by Queenstown, Hillsborough, and Denton, to Milford. From Westminster, in Frederick county, through Uniontown, Middleburgh, Greenham, Mechanick's town, and Cave town, to Hager's town. From Elkton by Savinton to Georgetown cross roads.
- Virginia.
- In Virginia.*—From Lindsay's store by Barboursville and Stanardsville to Harrisonburg. From Richmond to Lindsay's store, in Albemarle county. From Colesville, in Chesterfield county, by Halcomb's and Dennis's, to Amelia Courthouse, in lieu of the present route from Colesville to Amelia Courthouse. From Parkersburg, in Wood county, to Point Pleasant; that the route from Hopkins' tavern to Powhatan Courthouse, pass by way of Genito Bridge. That the Postmaster General be authorized to send a mail from Port Tobacco in Maryland, to Hanover town, so long as a stage shall run on that route. From the town of Petersburg, Virginia, by the Double Bridges and John Key's tavern in the county of Lunenburg, to Charlotte Courthouse. From Williesburg, in Charlotte county, by Doctor Snead's in Halifax county, to Cunningham's store in Person county, North Carolina.
- Kentucky.
- In Kentucky.*—From Cynthiana, by Paris and Winchester, to Richmond. From Isbelville to Clarksville, Tennessee. From Lexington to Georgetown. From Cincinnati, by Kennedy's, Gaines's, and Arnold's, on the ridge road, to Georgetown. From Glasgow to Allen Courthouse, and from Allen Courthouse to Bowling Green. From Middletown to Westport.
- North Carolina.
- In North Carolina.*—From Washington, by Bath, John Adams's, the Log House Landing, on Pungo river, and Germantown, to the Lake Landing in Matamuskeet. From Tarborough to Cobbs' Bridge, in Edgecomb county. From Bryant's cross roads to Windsor. From Tarborough to Scotland Neck. From Pittsburgh, by Liberty and Gardner's store to Lexington.
- Tennessee.
- In Tennessee.*—From Nashville, by Harpeth settlement, and Shelbyville, to Fayetteville. From Rhea Courthouse, by Highwassy Garrison, Ross Fort, and Fort Jackson, to Fort St. Stephens.
- South Carolina.
- In South Carolina.*—From Marion Courthouse, by Harleysville, to Marlborough, to return by Brownsville to Marion Courthouse. From Cheraw Courthouse, by the Burnt Saw Mills, on Lynch's creek, Williamsburg Courthouse, and Murray's Ferry, on Santee, to Monk's Corner.
- Miss. Territory.
- In the Mississippi Territory.*—From the Choctaw agency, by John Ford's, on Pearl river, to New Orleans in the state of Louisiana.
- Ill. Territory.
- In the Illinois Territory.*—From Johnson Courthouse to Salem in Kentucky.

APPROVED, March 1, 1815.

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STATUTE III.

March 3, 1815.

CHAP. LXXII.—*An Act making appropriations for the support of the military establishment, for the year one thousand eight hundred and fifteen.*

Appropriations authorized to defray the expenses of the

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That for defraying the expenses of the military establishment of the United States, for the year one*

thousand eight hundred and fifteen, for ordnance, fortifications, and the Indian department, the following sums be, and the same are hereby respectively appropriated, that is to say:

For the pay of the army of the United States, including the private servants kept by officers, nine hundred thousand dollars.

For forage to officers, one hundred and twenty-five thousand dollars.

For subsistence of the army, seven hundred thousand dollars.

For the medical and hospital department, fifty thousand dollars.

For clothing, three hundred and twenty-five thousand dollars.

For the quartermaster's department, two hundred thousand dollars.

For purchasing horses for artillery, one hundred thousand dollars.

For ordnance and ordnance stores, including arsenals, magazines, and armories, nine hundred and thirty-eight thousand three hundred thirty-eight dollars.

For fortifications, four hundred thousand dollars.

For contingencies, two hundred thousand dollars.

For the Indian department, two hundred thousand dollars.

For advancing three months' pay to the officers deranged and non-commissioned officers and privates discharged, one million two hundred thousand dollars.

**SEC. 2. And be it further enacted,** That the several appropriations herein before made, shall be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

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### STATUTE III.

**CHAP. LXXIII.—An Act making further provision for completing the public buildings at West Point, for the accommodation of the Military Academy.**

March 3, 1815.

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That the sum of twenty thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated, for completing buildings, and for providing an apparatus, a library, and all necessary implements, and for such contingent expenses as may be necessary and proper, in the judgment of the President of the United States, for the better support and accommodation of the Military Academy at West Point.

Act of July 5, 1790, ch. 26.

Act of Jan. 22, 1811, ch. 7.

Act of Jan. 5, 1813, ch. 8.

Act of July 5, 1838, ch. 162, sec. 28, 29, 30.

APPROVED, March 3, 1815.

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### STATUTE III.

**CHAP. LXXIV.—An Act making appropriations for the support of the Navy of the United States, for the year one thousand eight hundred and fifteen.**

March 3, 1815.

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That for defraying the expenses of the navy, for the year one thousand eight hundred and fifteen, the following sums be, and are hereby respectively appropriated, that is to say:

Appropriations authorized for defraying the expense of the navy.

For pay and subsistence of the officers, and pay of the seamen, one million five hundred thirty-eight thousand three hundred sixty-four dollars and fifty cents.

For provisions, six hundred and seventy-three thousand, nine hundred and seventy-two dollars and fifty cents.

For medicine, hospital stores, and all expenses on account of the sick, forty thousand dollars.

For repairs of vessels, five hundred thousand dollars.

For contingent expenses, including freight, transportation and recruiting expenses, five hundred and fifty thousand dollars.

- Appropriations.** For ordnance, ammunition, and military stores, three hundred thousand dollars.  
 For navy yards, docks, and wharves, one hundred and sixty thousand dollars.  
 For pay and subsistence of the marine corps, one hundred and ninety thousand and twenty dollars.  
 For clothing for the same, sixty thousand three hundred and fifty-seven dollars.  
 For military stores for the same, one thousand six hundred dollars.  
 For contingent expenses for the same, eighteen thousand seven hundred and eight dollars.

**Vessels captured by Commodore Macdonough, on lake Champlain.** For the purchase of the vessels captured by Commodore Macdonough on lake Champlain, such sum as shall be agreed upon, with the approbation of the President, not exceeding four hundred thousand dollars.

**SEC. 2. And be it further enacted,** That the several appropriations herein before made, shall be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

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### STATUTE III.

March 3, 1815.

**CHAP. LXXVII.—*An Act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares and merchandise, imported into the United States, as imposes a discriminating duty on tonnage, between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States.***

**Act of Jan. 7, 1824, ch. 4.** and notes to the act.

**Act of Feb. 5, 1816, ch. 10.**

Repeal of certain parts of acts imposing discriminating duties.

Foreign nations only, who reciprocate, can enjoy such advantage.

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty of tonnage, between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States, be, and the same are hereby repealed, so far as the same respects the produce or manufacture of the nation to which such foreign ships or vessels may belong. Such repeal to take effect in favour of any foreign nation, whenever the President of the United States shall be satisfied that the discriminating or countervailing duties of such foreign nation, so far as they operate to the disadvantage of the United States, have been abolished.

APPROVED, March 3, 1815.

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### STATUTE III.

March 3, 1815.

**CHAP. LXXIX.—*An Act fixing the military peace establishment of the United States.***

**Military peace establishment fixed.**

**Act of April 12, 1808, ch. 43.**

**Act of March 30, 1814, ch. 37.**

**Act of April 24, 1816, ch. 69.**

**Act of March 3, 1817, ch. 35.**

**Organization.**

**Regiments.**

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That the military peace establishment of the United States shall consist of such proportions of artillery, infantry, and riflemen, not exceeding, in the whole, ten thousand men, as the President of the United States shall judge proper, and that the corps of engineers, as at present established, be retained.

**SEC. 2. And be it further enacted,** That the corps of artillery shall have the same organization as is prescribed by the act passed the thirtieth of March, one thousand eight hundred and fourteen; and the regiment of light artillery the same organization as is prescribed by the act passed the twelfth day of April, one thousand eight hundred and eight; and that each regiment of infantry and riflemen, shall consist of one colonel, one lieutenant-colonel, one major, one adjutant, one quartermaster, one paymaster, one surgeon, and two surgeon's mates, one serjeant-major, one

quartermaster serjeant, two principal musicians, and ten companies; each company to consist of one captain, one first lieutenant, and one second lieutenant, four serjeants, four corporals, two musicians, and sixty-eight privates.

**SEC. 3. And be it further enacted,** That there shall be two major generals, and four brigadier generals; the major generals to be entitled to two aids-de-camp, and the brigadier generals to one aid-de-camp each, to be taken from the subalterns of the line, four brigade inspectors, and four brigade quartermasters, and such number of hospital surgeons and surgeon's mates, as the service may require, not exceeding five surgeons and fifteen mates, with one steward and one wardmaster to each hospital. The brigade inspectors, appointed under this act, shall be taken from the line; and the brigade quartermasters, the adjutants, regimental quartermasters, and paymasters, from the subalterns of the line.

Number and  
grade of  
officers.

**SEC. 4. And be it further enacted,** That the compensation, subsistence, and clothing of the officers, cadets, non-commissioned officers, musicians, artificers, and privates, composing the military peace establishment, shall be the same as are prescribed by the act, entitled "An act fixing the military peace establishment of the United States," passed sixteenth March, one thousand eight hundred and two, and the act, entitled "An act to raise for a limited time, an additional military force," passed twelfth April, one thousand eight hundred and eight; and that the major generals shall be entitled to the same compensation as is provided by an act, entitled "An act to raise an additional military force," passed eleventh January, one thousand eight hundred and twelve.

Compensation  
of officers, &c.

Act of March  
16, 1802, ch. 9.

Act of April  
12, 1808, ch. 43.

Act of Jan.  
11, 1812, ch. 14.

**SEC. 5. And be it further enacted,** That the President of the United States cause to be arranged, the officers, non-commissioned officers, musicians, and privates, of the several corps of troops now in the service of the United States, in such a manner as to form and complete out of the same the corps authorized by this act, and cause the supernumerary officers, non-commissioned officers, musicians, and privates, to be discharged from the service of the United States, from and after the first day of May next, or as soon as circumstances may permit.

**SEC. 6. And be it further enacted,** That to each commissioned officer, who shall be deranged by virtue of this act, there shall be allowed and paid, in addition to the pay and emoluments to which they will be entitled by law at the time of his discharge, three months' pay.

**SEC. 7. And be it further enacted,** That the several corps authorized by this act, shall be subject to the rules and articles of war, be recruited in the same manner, and with the same limitations; and that officers, non-commissioned, musicians, and privates, shall be entitled to the same provision for wounds and disabilities, the same provisions for widows and children, and the same benefits and allowances in every respect, not inconsistent with the provisions of this act, as are authorized by the act of sixteenth March, one thousand eight hundred and two, entitled "An act fixing the military peace establishment of the United States," and the act of the twelfth April, one thousand eight hundred and eight, entitled "An act to raise for a limited time, an additional military force;" and that the bounty to the recruit, and compensation to the recruiting officer, shall be the same as are allowed by the aforesaid act of the twelfth of April, one thousand eight hundred and eight.

How the corps  
are to be ar-  
ranged and  
completed.

Three months'  
pay allowed to  
commissioned  
officers who  
shall be derang-  
ed.

Rules and  
regulations.

Act of March  
16, 1802, ch. 9.

Act of April  
12, 1808, ch. 43.

APPROVED, March 3, 1815.

STATUTE III.

CHAP. LXXXI.—*An Act to provide a library room, and for transporting the library lately purchased.*

March 3, 1815.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the*

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The President to cause a library room to be prepared, and the library of Thomas Jefferson to be placed in it.

Act of Jan. 30, 1815, ch. 27.

United States be, and he is hereby authorized to cause a proper apartment to be immediately selected and prepared for a library room, and to cause the library lately purchased from Thomas Jefferson, to be placed therein during the ensuing recess of Congress.

SEC. 2. *And be it further enacted,* That the accounting officers of the treasury be, and they are hereby authorized and directed to settle the account of the expenditures incurred under this act; and that the amount so settled shall be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

#### STATUTE III.

March 3, 1815.

Appropriation of \$200,000 annually for three years to purchase stock for ship building.

#### CHAP. LXXXII.—*An Act concerning the naval establishment.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That in addition to the sums heretofore appropriated for that purpose, the sum of two hundred thousand dollars be, and the same is hereby appropriated annually for three years, towards the purchase and supply of a stock of every description of timber, required for ship building, and other naval purposes, to be paid out of any moneys in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

#### STATUTE III.

March 3, 1815.

Repeal of all acts and parts of acts which prohibit the entrance of foreign vessels into the waters of the United States.

Act of July 6, 1812, ch. 129.

Repealed.

Act of Aug. 2, 1813, ch. 57.

Repealed.

Penalties to be recovered as if acts had not been repealed.

#### CHAP. LXXXV.—*An Act to repeal certain acts therein mentioned.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That all acts or parts of acts, which prohibit the entrance of the vessels of any foreign nation into the harbours or waters under the jurisdiction of the United States be, and the same are hereby repealed.

SEC. 2. *And be it further enacted,* That the "Act to prohibit American vessels from proceeding to, or trading with, the enemies of the United States, and for other purposes," passed the sixth day of July, eighteen hundred and twelve, be, and the same is hereby repealed.

SEC. 3. *And be it further enacted,* That the "Act to prohibit the use of licenses or passes, granted by the authority of the government of the United Kingdom of Great Britain and Ireland," passed the second day of August, eighteen hundred and thirteen, be, and the same is hereby repealed.

SEC. 4. *And be it further enacted,* That all penalties and forfeitures which have been incurred by virtue of the acts or parts of acts hereby repealed, shall be recovered and distributed in like manner as if the same had continued in full force.

APPROVED, March 3, 1815.

#### STATUTE III.

March 3, 1815.

#### CHAP. LXXXVI.—*An Act increasing the compensation allowed the sergeants at arms of the Senate and House of Representatives, and of the doorkeeper and assistant doorkeeper of the Senate and House of Representatives.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That in addition to the sum already allowed by law to the sergeants at arms of the Senate and House of Representatives, and the doorkeeper and assistant doorkeeper of the Senate and House of Representatives, be entitled to receive annually, the sum of five hundred and fifty dollars respectively, and that the additional compensation here allowed, be considered to take effect from the first day of January one thousand eight hundred and fourteen.

APPROVED, March 3, 1815.

Additional compensation allowed.

## STATUTE III.

March 3, 1815.

**CHAP. LXXXVII.—*An Act to authorize a loan for a sum not exceeding eighteen millions four hundred and fifty-two thousand eight hundred dollars.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States be, and he is hereby authorized to borrow, on the credit of the United States, a sum not exceeding eighteen millions four hundred fifty-two thousand eight hundred dollars, to be applied, in addition to the moneys now in the treasury, or which may be received from other sources, to defray any expenses which have been, or during the present year may be, authorized by law, and for which appropriations have been, or during the present year may be, made by law: *Provided*, That no engagement or contract shall be entered into, which shall preclude the United States from reimbursing any sum or sums thus borrowed, at any time after the expiration of twelve years, from the last day of December next.

A loan authorized to defray expenses.

Proviso.

**SEC. 2. And be it further enacted,** That the Secretary of the Treasury, with the approbation of the President of the United States, be, and he is hereby authorized to cause to be constituted certificates of stock, signed by the register of the treasury, or by a commissioner of loans, for the sum to be borrowed by this act, or for any part thereof, and the same to be sold. And the Secretary of the Treasury shall lay before Congress, during the first week in the month of February, one thousand eight hundred and sixteen, an account of all the moneys obtained by the sale of the certificates of stock in manner aforesaid, together with a statement of the rate at which the same may have been sold.

Certificates of stock to be constituted, &c.

**SEC. 3. And be it further enacted,** That the Secretary of the Treasury be, and he is hereby authorized, with the approbation of the President of the United States, to employ an agent or agents, for the purpose of obtaining subscriptions to the loan authorized by this act, or of selling any part of the stock to be created by virtue thereof. A commission not exceeding one quarter of one per centum, on the amount thus sold, or for which subscriptions shall have been thus obtained, may, by the Secretary of the Treasury, be allowed to such agent or agents; and a sum not exceeding thirty thousand dollars to be paid out of any moneys in the treasury not otherwise appropriated, is hereby appropriated for paying the amount of such commission or commissions as may be thus allowed, and also for defraying the expenses of printing and issuing the subscription certificates, and certificates of stock, and other expenses incident to the completing of the loan authorized by this act.

Agents for obtaining subscriptions to be employed.

Their commission.

**SEC. 4. And be it further enacted,** That so much of the funds constituting the annual appropriation of eight millions of dollars, for the payment of the principal and interest of the public debt of the United States, as may be wanted for that purpose, after satisfying the sums necessary for the payment of the interest and such part of the principal of the said debt, as the United States are now pledged annually to pay or reimburse, is hereby pledged and appropriated for the payment of the interest, and for the reimbursement of the principal of the stock which may be created by virtue of this act. It shall accordingly be the duty of the commissioners of the sinking fund, to cause to be applied and paid out of the said fund, yearly, such sum and sums as may be annually wanted to discharge the interest accruing on the said stock, and to reimburse the principal as the same may become due, and may be discharged in conformity with the terms of the loan. And they are further authorized to apply, from time to time, such sum or sums out of the said fund, as they may think proper, towards redeeming, by purchase, and at a price not above par, the principal of the said stock, or any part thereof. And the faith of the United States is hereby pledged to establish sufficient revenues, for making good any deficiency that may hereafter take place

Appropriations for defraying expenses.

Pledge for the payment of the interest and principal.

Duty of the commissioners.

Revenues to be established for making good any deficiency.

in the funds hereby appropriated for paying the said interest and principal sums, or any of them, in manner aforesaid.

Banks of the District of Columbia authorized to lend.

Treasury notes issued previous to this act, may be received.

Interest on treasury notes due, to be paid, &c.

SEC. 5. *And be it further enacted*, That it shall be lawful for any of the banks in the District of Columbia, to lend any part of the sum authorized to be borrowed by virtue of this act, any thing in any of their charters to the contrary notwithstanding.

SEC. 6. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury to accept in payment of any loan obtained in virtue of this act, such treasury notes as have been actually issued, before the passing of this act, and which were made by law a charge upon the sinking fund, such treasury notes to be credited for the principal thereof, and the amount of interest actually accrued at the time of the payment.

SEC. 7. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury to cause to be paid, the interest upon treasury notes which have become due, and remain unpaid, as well with respect to the time elapsed before they become due, as with respect to the time that shall elapse after they become due, and until funds shall be assigned for the payment of the said treasury notes, and notice thereof shall be given by the Secretary of the Treasury.

APPROVED, March 3, 1815.

### STATUTE III.

March 3, 1815.

**CHAP. LXXXVIII.—*An Act to provide for ascertaining and surveying of the boundary lines fixed by the treaty with the Creek Indians, and for other purposes.***

Act of March 3, 1817, ch. 88.  
Boundary line of the Creeks to be ascertained and surveyed.

Commissioners to be appointed.

Their compensation.

Surveyors, &c., to be employed.

Their allowance.

Three plats to be made out.

Public lands where the Indian title is extinct to be formed into a land district.

A land office to be established, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States be, and he is hereby authorized to cause to be ascertained and surveyed the boundary line designated by the treaty with the Creek nation of Indians, concluded on the ninth day of August, one thousand eight hundred and fourteen, and that the same be distinctly marked, in all such places except where water courses are described as the boundary by the said treaty; and for this purpose the President of the United States shall have power to appoint, by and with the advice and consent of the Senate, three commissioners, whose compensation shall not exceed, exclusive of travelling expenses, the rate of eight dollars per day, during the time of actual service of such commissioner, in ascertaining and surveying the said boundary line; they shall have power to employ a skillful surveyor, who shall be allowed five dollars per day, and two chainmen and a marker, who shall each be allowed two dollars per day, in full for their services.

SEC. 2. *And be it further enacted*, That the said commissioners, on completing the ascertainment and survey aforesaid, shall make out three accurate plats of the survey of the said boundary line, one of which they shall transmit to the Secretary of State, one to the surveyor of the lands south of the state of Tennessee, and the other to the chiefs of the Creek nation of Indians.

SEC. 3. *And be it further enacted*, That all the public lands of the United States, to which the Indian title was extinguished by the aforesaid treaty, shall be, and are hereby formed into a land district; and for the disposal thereof, a land office shall be established, which shall be kept at such convenient place as the President of the United States may direct; and for the said land office, a register and receiver of public moneys shall be appointed, who shall give security in the same manner, in the same sums, and whose compensation, emoluments, duties, and authority, shall, in every respect, be the same in relation to the lands which shall be disposed of at their office, as are or may be provided by law in relation to the registers and receivers of public moneys in the several land offices

established for the disposal of the other public lands of the United States.

**SEC. 4. And be it further enacted,** That the powers vested by law in the surveyor of the lands of the United States, south of the state of Tennessee, shall extend over all the public lands of the United States to which the Indian title was extinguished by the aforesaid treaty, and the same shall be surveyed in the manner and for the same compensation as other public lands in the Mississippi territory.

**SEC. 5. And be it further enacted,** That the President of the United States is hereby authorized, whenever he shall think it proper, to direct so much of the public lands, lying in the said district, as shall have been surveyed in conformity to this act, to be offered for sale. All such lands shall, with the exception of the section numbered sixteen, which shall be reserved in each township for the support of schools within the same, with exception also, of one entire township, to be located by the Secretary of the Treasury, for the use of a seminary of learning, and with the exception of any tracts of land reserved to the Indians by the said treaty, shall be offered to the highest bidder, under the direction of the register and receiver of public moneys of the said land office, on such day or days as shall, by a public proclamation of the President of the United States, be designated for that purpose. The public sales shall remain open for three weeks and no longer; and the lands shall be sold for a price not less than that which has been or may be fixed by law, for the public lands in the Mississippi territory; and shall, in every other respect, be sold in tracts of the same size, on the same terms and conditions, as have been or may be by law provided, for the other public lands in the Mississippi territory. The superintendents of the said public sales shall receive six dollars each, for each day's attendance on the said sales. All lands other than those reserved as aforesaid, and excepted as above-mentioned, remaining unsold at the closing of the public sales, and which had been offered at the said sales, may be disposed of at private sale, by the register of the land office, in the same manner, under the same regulations, for the same price, and on the same terms and conditions, as are or may be provided by law for the sale of the other public lands of the United States in the Mississippi territory. And patents shall be obtained for the lands sold in the said district, in the same manner, and on the same terms, as for other public lands sold in the Mississippi territory.

**SEC. 6. And be it further enacted,** That the President of the United States shall have power to appoint any or all of the aforesaid commissioners, during the recess of the Senate.

**SEC. 7. And be it further enacted,** That a sum not exceeding twenty-five thousand dollars, be, and the same is hereby appropriated, to be paid out of any moneys in the treasury not otherwise appropriated for the purpose of carrying this act into effect.

APPROVED, March 3, 1815.

Powers and compensation of the surveyor, same as other public lands in Mississippi territory.

Sale of the lands authorized, with certain exceptions.

Sales to remain open three weeks; their conditions, &c.

Unsold lands may be disposed of at private sale.

Patents obtained in the usual manner.

Appointment of commissioners.

Appropriation for defraying expenses.

### STATUTE III.

March 3, 1815.

[Obsolete.]  
The British vessels captured on Lake Champlain to be purchased, and the value distributed among the captors as prize money.

### CHAP. LXXXIX.—*An Act authorizing the purchase of the vessels captured on Lake Champlain.*

**Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,** That the President of the United States be, and he is hereby authorized to cause to be purchased the British vessels which were captured on Lake Champlain by the American squadron, on the eleventh day of September, in the year eighteen hundred and fourteen; and the amount of the valuation of such captured vessels, when duly made and returned to the Navy Department, shall be distributed as prize money, among the captors or their heirs.

APPROVED, March 3, 1815.

## STATUTE III.

March 3, 1815.

[Obsolete.]

Armed vessels authorized to be employed against the Algerines.

Vessels, &c. of the Algerines to be lawful prizes.

Private armed vessels may be commissioned to make reprisal, &c.

Proviso, that bond be given.

Captures by private armed vessels to be lawful prizes, &c.

**CHAP. XC.—An Act for the protection of the commerce of the United States against the Algerine cruisers.**

WHEREAS the Dey of Algiers, on the coast of Barbary, has commenced a predatory warfare against the United States—

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That it shall be lawful fully to equip, officer, man and employ such of the armed vessels of the United States as may be judged requisite by the President of the United States for protecting effectually the commerce and seamen thereof on the Atlantic Ocean, the Mediterranean and adjoining seas.

**SEC. 2. And be it further enacted,** That it shall be lawful for the President of the United States to instruct the commanders of the respective public vessels aforesaid, to subdue, seize, and make prize of all vessels, goods and effects of or belonging to the Dey of Algiers, or to his subjects, and to bring or send the same into port, to be proceeded against and distributed according to law; and, also, to cause to be done all such other acts of precaution or hostility, as the state of war will justify, and may in his opinion require.

**SEC. 3. And be it further enacted,** That on the application of the owners of private armed vessels of the United States, the President of the United States may grant them special commissions in the form which he shall direct under the seal of the United States; and such private armed vessels, when so commissioned, shall have the like authority for subduing, seizing, taking and bringing into port any Algerine vessel, goods or effects, as the before-mentioned public armed vessels may by law have; and shall therein be subject to the instructions which may be given by the President of the United States for the regulation of their conduct; and their commissions shall be revokable at his pleasure. *Provided*, That before any commission shall be granted as aforesaid, the owner or owners of the vessels of which the same may be requested, and the commander thereof for the time being shall give bond to the United States, with at least two responsible sureties, not interested in such vessel, in the penal sum of seven thousand dollars, or if such vessel be provided with more than one hundred and fifty men, in the penal sum of fourteen thousand dollars, with condition for observing the treaties and laws of the United States, and the instructions which may be given as aforesaid, and also for satisfying all damages and injuries which shall be done contrary to the tenor thereof by such commissioned vessel, and for delivering up the commission when revoked by the President of the United States.

**SEC. 4. And be it further enacted,** That any Algerine vessel, goods, or effects which may be so captured and brought into port, by any private armed vessel, of the United States, duly commissioned as aforesaid, may be adjudged good prize, and thereupon shall accrue to the owners, and officers, and men of the capturing vessel, and shall be distributed according to the agreement which shall have been made between them, or, in failure of such agreement, according to the discretion [of] the court having cognisance of the capture.

APPROVED, March 3, 1815.

## STATUTE III.

March 3, 1815.

[Repealed.]

Act of Jan. 9, 1815, ch. 21.

Act of Jan. 18, 1815, ch. 23.

**CHAP. XCI.—An Act to amend the act entitled “An act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same,” and the act entitled “An act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches.”**

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That instead of the first day

of February next, prescribed by the "Act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same," to the principal assessors to direct and cause the several assistant assessors to inquire after and concerning all lands and other objects taxed, the first day of April next be, and the same is hereby prescribed for that purpose. And that the time prescribed in the thirty-ninth section of the said act, to the Secretary of the Treasury, to notify the collectors of the several collection districts, to proceed to the collection of the direct tax, after the current year, shall be some day in the month of May, instead of the month of February.

First of April instead of the first of February fixed for notifying the collectors of the direct tax.

And May instead of February fixed for collection.

**SEC. 2. And be it further enacted,** That the thirteenth section of the "Act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches," be, and the same is hereby so amended, as that the several acts, required to be performed, previously to, or during the month of February, in any year, may, and shall be performed, previously to, or during the month of May, in any year, as the case may be, which last month, instead of February, shall be taken as the time referred to therein, for taking the lists of property under a general assessment; and it shall be the duty of the principal assessor, in every year, within thirty days after the expiration of the said month of May, to make out and deliver to the collector, the lists as is required to be rendered by the said last mentioned act, to which this act is a supplement, and the like alteration hereby made in the tenth section of the said act, shall, and hereby is made in the other sections thereof, so far as any acts depending thereon are thereby required to be done.

Act of Jan. 18, 1815, ch. 23. The several acts required to be performed in February relative to duties on household furniture, are in every instance to be performed in May.

Duty of the principal assessor.

**SEC. 3. And be it further enacted,** That the publication to be made by the collectors to be designated by the Secretary of the Treasury for that purpose, as prescribed and required in the twenty-eighth and twenty-ninth sections of the act to which this act is a supplement, shall, instead of being printed for sixty days, in at least one newspaper published in the state, as therein provided, be printed at least once a week, for eight weeks in succession, in every newspaper within the state, in which the laws of the United States are by public authority published; and for which printing the Secretary of the Treasury shall be, and he is hereby authorized, to pay and allow a price proportionate to the price of the other public printing done in said papers, and no more.

Collectors to publish once a week for eight weeks in succession instead of sixty days.

APPROVED, March 3, 1815.

Terms.

### STATUTE III.

**CHAP. XCIII.—An Act authorizing the board of navy commissioners to appoint clerks.**

March 3, 1815.

[Obsolete.]

Act of Feb. 7, 1815, ch. 35. Clerks to be appointed.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the board of Navy Commissioners be, and they are hereby authorized to appoint two clerks, to be attached to their office, who shall receive for their services a sum not exceeding one thousand dollars each per annum.

**SEC. 2. And be it further enacted,** That for this purpose the sum of two thousand dollars is hereby appropriated, to be paid out of any moneys in the treasury not otherwise appropriated.

Appropriation.

APPROVED, March 3, 1815.

**CHAP. XCIV.—An Act further to provide for the collection of duties on imports and tonnage.**

STATUTE III.

March 3, 1815.

[Expired.]

Act of April 27, 1816, ch. 110.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That it shall be lawful for

Collectors, &c.,  
to search for  
goods to prevent  
fraud or unlaw-  
ful importation.

Act of March  
3, 1817, ch. 109.

any collector, naval officer, surveyor, or inspector of the customs, as well in an adjoining district as that to which he belongs, to enter on board, search, and examine any ship, vessel, boat, or raft, and if he shall find on board the same any goods, wares, or merchandise, which he shall have probable cause to believe are subject to duty, the payment of which is intended to be evaded, or have been imported into the United States in any manner contrary to law, it shall be his duty to seize and secure the same for trial.

And to stop  
and examine  
any vehicle or  
person on foot,  
&c., where they  
suspect unlaw-  
ful trade, and  
make seizure.

**SEC. 2. And be it further enacted,** That it shall be lawful for any collector, naval officer, surveyor, or inspector of the customs, as well in any adjoining district as that to which he belongs, to stop, search, and examine any carriage or vehicle, of any kind whatsoever, and to stop any person travelling on foot, or beast of burden, on which he shall suspect there are goods, wares, or merchandise, which are subject to duty, or which shall have been introduced into the United States in any manner contrary to law; and if such officer shall find any goods, wares, or merchandise, on any such carriage, vehicle, person travelling on foot, or beast of burden, which he shall have probable cause to believe are subject to duty, or have been unlawfully introduced into the United States, he shall seize and secure the same for trial. And if any of the said officers of the customs shall suspect that any goods, wares, or merchandise, which are subject to duty, or shall have been introduced into the United States contrary to law, are concealed in any particular dwelling-house, store, or other building, he shall, upon proper application, on oath, to any judge or justice of the peace, be entitled to a warrant, directed to such officer, who is hereby authorized to serve the same, to enter such house, store, or other building, in the day time only, and there to search and examine whether there are any goods, wares, or merchandise, which are subject to duty, or have been unlawfully imported; and if, on such search or examination, any such goods, wares, or merchandise, shall be found, which there shall be probable cause for the officer making such search or examination, to believe are subject to duty, or have been unlawfully introduced into the United States, he shall seize and secure the same for trial.

Officers au-  
thorized to  
search dwelling  
houses in the  
day time, where  
goods are sup-  
posed to be  
concealed.

**Provided always,** That the necessity of a search warrant, arising under this act, shall in no case be considered as applicable to any carriage, wagon, cart, sleigh, vessel, boat, or other vehicle, of whatever form or construction, employed as a medium of transportation, or to packages on any animal or animals, or carried by man on foot.

**Proviso.**

Collectors  
may employ  
such number of  
inspectors as  
they may deem  
necessary.

Their duties.

Oaths or affir-  
mations.

**SEC. 3. And be it further enacted,** That every collector of the customs shall have authority, with the approbation of the principal officer of the Treasury Department, to employ within his district such number of proper persons, as inspectors of the customs, as he shall judge necessary, who are hereby declared to be officers of the customs; and the said inspectors, before they enter on the duties of their offices, shall take and subscribe, before the collectors appointing them, or before some magistrate within their respective districts, authorized by law to administer oaths, the following oath or affirmation, to wit: "I, \_\_\_\_\_, having been appointed an inspector of the customs, within and for the district of \_\_\_\_\_, do solemnly, sincerely, and truly swear, (or affirm, as the case may be,) that I will diligently and faithfully execute the duties of the said office of inspector, and will use my best endeavours to prevent and detect frauds and violations against the laws of the United States: I further swear, (or affirm) that I will support the constitution of the United States."

Collectors au-  
thorized to com-  
mand any per-  
son to aid and  
assist in search-  
ing, &c.

**SEC. 4. And be it further enacted,** That any collector, naval officer, surveyor, or inspector, when proceeding to make any search or seizure, authorized by this act, shall be, and he is hereby empowered to command any person who shall be within ten miles of the place where such search or seizure shall be made, to aid and assist such officer in the discharge

of his duty therein; and if any person, being so commanded, shall neglect or refuse to aid and assist such officer in making such search or seizure, the person so neglecting or refusing, shall forfeit and pay a sum not exceeding two hundred dollars, and not less than fifty dollars. And such officer may also demand, in cases of resistance, the assistance of the marshal of the district, or any of his deputies, who shall call upon the posse of the district, if necessary in his or their judgment, to render effectual the execution of this act; and all citizens or inhabitants of the district, above the age of eighteen years, and able to travel, who refuse or neglect, upon proper notice from the marshal, or any of his deputies, to join such posse, shall be considered guilty of a misdemeanor, and be liable to be fined in any sum not exceeding three hundred dollars, and be imprisoned for any term not exceeding three months.

Penalty for  
refusing.

In cases of  
resistance, the  
posse of the dis-  
trict may be de-  
manded.

SEC. 5. *And be it further enacted*, That the forfeitures and penalties mentioned in this act, shall be sued for, prosecuted, and recovered, or inflicted, by action of debt, or by information or indictment, in any court competent to take cognisance thereof and try the same; and that all forfeitures and penalties, so recovered by virtue of this act, shall, after deducting all proper costs and charges, be disposed of as follows: one moiety shall be for the use of the United States, and be paid into the treasury thereof by the collector recovering the same; the other moiety shall be divided between, and paid in equal proportions to the collector and naval officer of the district and surveyor of the port, wherein the same shall have been incurred, or to such of the said officers as there may be in the said district: and in districts where only one of the aforesaid offices shall have been established, the said moiety shall be given to such officer: *Provided*, That where the seizure shall have been made by any inspector or inspectors out of the presence of the collector, naval officer, or surveyor, such inspector or inspectors shall be entitled, in addition to such other compensation as may be allowed them, to twenty-five per centum on the moiety herein given to the collector, naval officer and surveyor, as aforesaid, or to either of them: *And provided also*, That in all cases where such forfeitures and penalties shall be recovered, in pursuance of information given to such collector, naval officer or surveyor, by any private informer, the one half of such moiety shall be given to such informer, and the remainder thereof shall be disposed of between the collector, naval officer, and surveyor, in manner aforesaid, and the same allowance of twenty-five per cent to inspectors, when the seizure is made by them as aforesaid: *And provided likewise*, That whenever the value of the property seized, condemned, and sold under this act, shall be less than two hundred and fifty dollars, that part of the forfeiture which accrues to the United States, or so much thereof as may be necessary, shall be applied to the payment of the costs of prosecution: *And it is further provided*, That if any officer or other person, entitled to a part or share of any of the penalties or forfeitures incurred in virtue of this act, shall be necessary as a witness on the trial for such penalty or forfeiture, such officer or other person may be a witness upon the said trial, but in such case he shall not receive or be entitled to any part or share of the said penalty or forfeiture: and the part or share to which he otherwise would have been entitled, shall revert to the United States.

Forfeitures .  
and penalties  
how to be sued  
for, and prose-  
cuted.

Proviso.

Proviso.

Proviso.

Proviso.

SEC. 6. *And be it further enacted*, That if any suit or prosecution be commenced in any state court, against any collector, naval officer, surveyor, inspector, or any other officer, civil or military, or any other person aiding or assisting agreeable to the provisions of this act, or under colour thereof, for any thing done, or omitted to be done as an officer of the customs, or for any thing done by virtue of this act or under colour thereof, and the defendant shall, at the time of entering his appearance in such court, file a petition for the removal of the cause for trial at the next circuit court of the United States, to be helden in the district where

Prosecutions  
or suits, against  
officers, for their  
acts under this  
act, or colour  
of it, may be  
removed to cir-  
cuit court in  
certain cases.

Removal of prosecutions from state courts to the circuit court of the United States.

the suit is pending, and offer good and sufficient surety for his entering in such court, on the first day of its session, copies of said process against him, and also for his there appearing at the court and entering special bail in the cause, if special bail was originally required therein, it shall then be the duty of the state court to accept the surety, and proceed no farther in the cause, and the bail that shall have been originally taken shall be discharged: and such copies being entered as aforesaid in such court of the United States, the cause shall there proceed in the same manner as if it had been brought there by original process, whatever may be the amount of the sum in dispute or damages claimed, or whatever the citizenship of the parties, any former law to the contrary notwithstanding; and any attachment of the goods or estate of the defendant by the original process shall hold the goods or estate so attached to answer the final judgment in the same manner as by the laws of such state they would have been holden to answer final judgment, had it been rendered by the court in which the suit was commenced. And it shall be lawful in any action or prosecution which may be now pending, or hereafter commenced, before any state court whatever, for any thing done, or omitted to be done, by the defendant, as an inspector or other officer of the customs, after final judgment for either party, to remove and transfer, by appeal, such decision, during the session or term of said court at which the same shall have taken place, from such court to the next circuit court of the United States, to be held in the district in which such appeal shall be taken in manner aforesaid; and it shall be the duty of the person taking such appeal, to produce and enter in the said circuit court attested copies of the process, proceedings and judgment, in such cause; and it shall also be competent for either party, within six months of the rendition of a judgment in any such cause, by writ of error, or other process, to remove the same to the circuit court of the United States, of that district in which such judgment shall have been rendered, and the said circuit court shall thereupon proceed to try and determine the facts and the law in such action, in the same manner as if the same had been there originally commenced, the judgment in such case notwithstanding. And any bail which may have been taken, or property attached, shall be holden on the final judgment of the said circuit court in such action, in the same manner as if no such removal and transfer had been made as aforesaid. And the state court from which any such action may be removed and transferred as aforesaid, upon the party's giving good and sufficient security for the prosecution thereof, shall allow the same to be removed and transferred, and proceed no farther in the case: *Provided however*, That if the party aforesaid shall fail duly to enter the removal and transfer as aforesaid in the circuit court, agreeable to this act, the state court, by which judgment shall have been rendered, and from which the transfer and removal shall have been made as aforesaid, shall be authorized, on motion for that purpose, to issue execution, and to carry into effect any such judgment, the same as if no such removal and transfer had been made: *Provided nevertheless*, That this act shall not be construed to apply to any prosecution for an offence involving corporal punishment: *And provided also*, That no such appeal shall be allowed in any criminal action or prosecution, where final judgment shall have been rendered in favour of the defendant or respondent, by the state court; and in any action or prosecution against any person as aforesaid, it shall be lawful for such person to plead the general issue, and give this act and any special matter in evidence. And if in any suit the plaintiff is nonsuit, or judgment pass against him, the defendant shall recover double costs.

**SEC. 7. And be it further enacted**, That in any suit or prosecution against any person, for any act or thing done as an officer of the customs, or any person aiding or assisting such officer therein, and judgment shall

Proviso.

Proviso.

Proviso.

be given against the defendant, or respondent, if it shall appear to the court, before which such suit or prosecution shall be tried, that there was probable cause for doing such act or thing, such court shall order a proper certificate or entry to be made thereof, and in such case the defendant or respondent shall not be liable for costs, nor shall he be liable to execution, or to any action for damages, or to any other mode of prosecution, for the act done by him as aforesaid: *Provided*, That such property or articles as may be held in custody by the defendant, if any, be, after judgment, forthwith returned to the claimant or claimants, his, her, or their agent or agents.

**SEC. 8. And be it further enacted,** That this act shall continue in force for one year, and no longer: *Provided*, That all fines, penalties, and forfeitures, which shall have been incurred before the expiration of the act, shall be recovered and distributed, and may be mitigated or remitted, in the same manner as if it had not expired.

APPROVED, March 3, 1815.

Officers not to be liable to costs, upon judgments against them, in certain cases.

Proviso.

Duration of this act.  
Proviso.

**CHAP. XCV.—*An Act supplementary to an act, entitled “An act for the better organization of the courts of the United States, within the state of New York.”***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the President of the United States, by and with the advice and consent of the Senate, be, and hereby is authorized to appoint one person as marshal, and one as district attorney for the northern judicial district of the United States within the state of New York, created by the act to which this act is a supplement, bearing date the ninth day of April, in the year one thousand eight hundred and fourteen; and that the terms of appointment and service, together with the duties, responsibilities and emoluments of the said marshal and district attorney, respectively, for the district aforesaid, be in all respects the same within their said district, as the terms of appointment and service, the duties, responsibilities and emoluments of all other marshals and district attorneys, respectively, within their respective districts, in the United States of America.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

Act of April 9, 1814, ch. 49.  
The President to appoint a marshal and district attorney.

Compensation.

**CHAP. XCVI.—*An Act making an additional appropriation for the service of the year one thousand eight hundred and fifteen.***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That, for defraying the expense of preparing certificates of registry for ships and vessels, and for furnishing lists of crews, the sum of five thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated.

APPROVED, March 3, 1815.

STATUTE III.

March 3, 1815.

Appropriation for certificates of registry of ships.

**CHAP. XCVII.—*An Act further supplementary to an act, entitled “An act providing for the indemnification of certain claimants of public lands in the Mississippi territory.”***

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the commissioners appointed by virtue of the act entitled “An act supplementary to an act entitled ‘An act providing for the indemnification of certain claimants of public lands in the Mississippi territory,’” shall be, and they are hereby

STATUTE III.

March 3, 1815.

Act of March 31, 1814, ch. 39.  
Commissioners authorized to decide upon the quantity of

land contained in any deed, without further survey.

Act of Jan. 23, 1815, ch. 24.

Instruments executed by the parties or their attorneys shall be considered legal by the commissioners.

A further time allowed where releases, &c., are defectively drawn.

Commissioners authorized to finally settle all claims.

On reports of the commissioners certificates of stock to be issued.

Secretary to record releases, &c., and return them to the Secretary of State's office.

Terms of recording.

On the dissolution of the board of commissioners, the President may grant additional compensation.

Proviso.

authorized to decide, in a summary way, upon the quantity or boundary of land contained in any grant or deed exhibited before them, by any of the claimants of lands released to the United States, agreeably to said act, according to such maps, surveys, or other evidence, as now exist or which they may be now able to procure, without requiring or permitting any other survey to be made.

**SEC. 2. And be it further enacted,** That the said commissioners shall be, and they are hereby authorized to allow, and receive, in all cases, except those where feme coverts are parties, as sufficient legal releases, assignments, and powers, required by said act, and the supplement thereto, and as lawful conveyances, all such instruments as may be executed by the party, or his, her, or their attorney or attorneys, lawfully empowered, and either acknowledged by the party making the same, before some judge, or justice of the peace, notary public, mayor, recorder or alderman of a corporation, or master in chancery, or one of the said commissioners, or proved by other evidence to the satisfaction of the commissioners to have been duly executed by the party.

**SEC. 3. And be it further enacted,** That the said commissioners shall be, and they are hereby authorized, in all cases where the releases, assignments, and powers required by the act aforesaid, already presented, or which may be presented on or before the third Monday in March instant, or powers of attorney, by which said releases shall have been, or shall be made, shall be, in the judgment of the commissioners aforesaid, defectively drawn or executed, to allow a further time not exceeding two months, from and after the said third Monday in March instant, to perfect the same.

**SEC. 4. And be it further enacted,** That the said commissioners shall be, and they are hereby authorized to admit and finally settle all such claims as have been, or may be, within the time limited, duly released, assigned, and transferred to the United States, any thing in the said original act, or any supplement thereto, to the contrary notwithstanding; and to administer oaths, or take affirmations, and to compel the attendance of witnesses, in all cases where necessary.

**SEC. 5. And be it further enacted,** That the President of the United States shall be, and he is hereby authorized, from time to time, to cause to be issued such certificates of stock as are specified in the said original act, and supplement thereto, to such claimant or claimants, whose claim may be decided on and reported by the commissioners, on receiving such report in relation to such claim, from the said commissioners.

**SEC. 6. And be it further enacted,** That the releases, assignments, and powers, required by the act aforesaid, and the supplement thereto, now received, and which may be hereafter received, shall be recorded by the secretary of the said commissioners, and the said records returned with all other papers and documents in relation to said claims, when the business of the said commissioners shall be closed, to the office of the Secretary of State; and that the said secretary shall be paid by the Secretary of the Treasury of the United States, out of any money not otherwise appropriated, at the rate of twelve and a half cents for each and every hundred words contained in each instrument so recorded.

**SEC. 7. And be it further enacted,** That on the dissolution of the said board of commissioners, and the performance of the duties assigned them, the President of the United States shall be, and he is hereby authorized, if in his judgment he shall consider the said commissioners entitled to any further additional compensation for their services than is now provided for, to cause them to be paid such other and further sums, out of any money in the treasury not otherwise appropriated, as he shall think just and reasonable: *Provided*, That such additional compensation shall not exceed fifty cents to each commissioner, for every deed or evidence of title which shall be submitted to their examination and decision, in

pursuance of the provisions of the said original act, and the supplements thereto.

APPROVED, March 3, 1815.

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STATUTE III.

**CHAP. XCVIII.—*An Act regulating and defining the duties of the United States' Judges for the territory of Illinois.***

March 3, 1815.

[Obsolete.]

Act of April 29, 1816, ch. 154.

Illinois territory to be divided into three circuits.

Counties composing each circuit.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the Illinois territory shall be divided into three circuits in the manner and for the purposes herein-after mentioned.

SEC. 2. *And be it further enacted,* That the counties of Madison and St. Clair shall compose the first circuit, the counties of Randolph and Johnson shall compose the second circuit, and the counties of Gallatin and Edwards shall compose the third circuit.

SEC. 3. *And be it further enacted,* That the judges heretofore appointed, or which may hereafter be appointed for the Illinois territory, under the authority of the government of the United States, shall, previous to the time prescribed by this act for holding the first court in the said territory, proceed to allot amongst themselves the circuit in which they shall respectively preside, which allotment shall continue in force for and during the term of one year thereafter; and such allotment shall be annually renewed, and which allotment, in writing, signed by the said judges, or a majority of them, shall be entered of record in the said courts, respectively, by the clerks thereof, at the commencement of the term next after such allotment shall have been made.

Allotment of circuits.

SEC. 4. *And be it further enacted,* That it shall be the duty of the said judges respectively to hold two terms annually in each county in their respective circuits, in conformity with the preceding sections of this act, which shall commence at the times hereinafter mentioned, that is to say, in the county of Madison on the last Mondays in May and September, in the county of St. Clair on the second Mondays in June and October, in the county of Randolph on the third Mondays in June and October, in the county of Johnson on the fourth Mondays in June and October, in the county of Gallatin on the first Mondays in July and November, and in the county of Edwards on the second Mondays in July and November, in each year, and the said courts shall be styled circuit courts for the counties in which such courts shall be held respectively.

Two terms to be held annually in each county.

SEC. 5. *And be it further enacted,* That the said courts shall be holden at the respective courthouses of said counties, and the said judges respectively shall in their respective circuits have jurisdiction over all causes, matters or things at common law or in chancery, arising in each of said counties, except in cases where the debt or demand shall be under twenty dollars, in which cases they shall have no jurisdiction.

Where courts are to be holden.

SEC. 6. *And be it further enacted,* That the said judges shall be conservators of the peace, and the said circuit courts, in term time, or the judges thereof in vacation, shall have power to award injunctions, writs of ne exeat, habeas corpus, and all other writs and process that may be necessary to the execution of the power with which they are or may be vested.

Extent of jurisdiction.

SEC. 7. *And be it further enacted,* That the said circuit courts respectively shall have power to hear and determine all treasons, felonies, and other crimes, and misdemeanors that may be committed within the respective counties aforesaid, and that may be brought before them respectively, by any rules or regulations prescribed by law.

Authority of the judges.

SEC. 8. *And be it further enacted,* That all suits shall be tried in the counties in which they originate, unless in cases that are or may be specially provided for by law.

Circuit courts empowered to try felonies, &c.

Suits to be tried in counties where they originate.

Circuit judges not attending, &c., courts to be adjourned.

Undetermined causes may stand continued until next term.

Temporary impediments after the courts are opened, not to prevent sittings to the end of the term.

Term to consist of six days.

Clerk to be appointed by the circuit court.

Duties.

Cases depending in the courts of common pleas to proceed in the usual legal manner.

The judges, or a majority of them, to constitute a court.

Court of appeals to appoint a clerk.

Cases depending in the general court to be decided in the usual manner.

**SEC. 9. And be it further enacted,** That if the circuit judge shall not attend on the first day of any court, or if a quorum of the court herein-after mentioned shall not attend in like manner, such court shall stand adjourned from day to day until a court shall be made, if that shall happen before four o'clock in the afternoon of the third day.

**SEC. 10. And be it further enacted,** That if either a circuit court, or the court hereinafter mentioned shall not sit in any term, or shall not continue to sit the whole term, or before the end of the term shall not have heard and determined all matters ready for its decision, all such matters and things depending in court, and undetermined, shall stand continued until the next succeeding term.

**SEC. 11. And be it further enacted,** That if from any cause either of the said courts shall not sit on any day in a term after it shall have been opened, there shall be no discontinuance, but so soon as the cause is removed, the court shall proceed to business until the end of the term, if the business depending before it be not sooner despatched.

**SEC. 12. And be it further enacted,** That the judicial term of the said circuit courts shall consist of six days in each county, during which time the court shall sit, unless the business before it shall be sooner determined.

**SEC. 13. And be it further enacted,** That a clerk shall be appointed by the said circuit courts respectively in each county, whose duty it shall be to issue process in all cases originating in his county, to keep and preserve the records of all the proceedings of the court therein, and to do and perform in the county all the duties which may be enjoined on him by law.

**SEC. 14. And be it further enacted,** That in the cases that were on the thirty-first day of December, in the year one thousand eight hundred and fourteen, depending in the courts of common pleas in the respective counties, the parties or their attorneys shall be permitted to take all such measures for bringing them to trial that might have been taken if no change had taken place, and the said circuit courts respectively shall as far as possible proceed to the trial thereof in the same manner that the said courts of common pleas might legally have done, had no other change than a mere alteration of the terms taken place.

**SEC. 15. And be it further enacted,** That the said judges appointed as aforesaid, or a majority of them, shall constitute a court, to be styled the court of appeals for Illinois territory, and shall hold two sessions annually at the town of Kaskaskia, which shall commence on the first Mondays in March and August, in every year, and continue in session until the business before them shall be completed, which court shall have appellate jurisdiction only, and to which appeals shall be allowed, and from which writs of error according to the principles of the common law, and conformably to the laws and usages of the said territory, may be prosecuted for the reversal of the judgments and decrees as well of the said circuit courts, as of any inferior courts which now are or may hereafter be established by the laws of the said territory.

**SEC. 16. And be it further enacted,** That a clerk shall be appointed by the said court of appeals, whose duty it shall be to issue process in all cases brought before the said court where process ought to issue, and to keep and preserve the records of all the proceedings of the said court therein, and to do and perform all such duties as may be enjoined on him by law.

**SEC. 17. And be it further enacted,** That in all cases that were on the said thirty-first day of December, eighteen hundred and fourteen, depending in the general court of said territory, the parties or their attorneys shall be permitted to take all such measures for bringing them to a final decision that might have been taken if no change had taken place, and the said court of appeals shall, as far as practicable, proceed to the final determination thereof in the same manner that the said general court

might legally have done had no other change than a mere alteration of the terms taken place.

**SEC. 18.** *And be it further enacted,* That appeals may be prayed and writs of error taken out upon matters of law only, in all cases wherein they are now allowed by law, to the said court of appeals, and all writs of error shall be issued by the clerk of the said court of appeals, and made returnable to the said court at Kaskaskia, but no question upon appeal or writ of error shall be decided without the concurrence of two judges at least.

Appeals may be prayed, &c., to the court of appeals.

**SEC. 19.** *And be it further enacted,* That the legislature of the said territory shall have power to change the times of holding any of the courts required to be held by this act: *Provided however,* That the said legislature shall not have authority to increase the number of sessions to be held by the said courts respectively, in conformity with the provisions of the preceding sections of this act.

Legislature empowered to alter the time specified in this act.

**SEC. 20.** *And be it further enacted,* That no judge or justice appointed under the authority of the government of the said territory, shall be associated with the aforesaid United States' judges, when sitting as circuit court judges as aforesaid. This act to commence and be in force from and after the first day of April next.

Territorial judges not to be associated with the United States' judges.

APPROVED, March 3, 1815.

#### STATUTE III.

**CHAP. XCIX.** —*An Act to continue in force, for a limited time, the act entitled "An act for establishing trading-houses with the Indian tribes."*

March 3, 1815.

Act of March 2, 1811, ch. 30, continued in force until March 4, 1817.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the act, entitled "An act for establishing trading-houses with the Indian tribes," approved on the second day of March, eighteen hundred and eleven, shall be, and the same is hereby continued in force until the fourth day of March, eighteen hundred and seventeen, and no longer.

APPROVED, March 3, 1815.

#### STATUTE III.

March 3, 1815.  
[Obsolete.]

Act of Dec. 23, 1817, ch. 1. Collectors entitled to the commission now allowed by law until 1st July, 1815.

**CHAP. C.** —*An Act to fix the compensations, and increase the responsibility of the collectors of the direct tax and internal duties; and for other purposes connected with the collection thereof.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the collectors of the direct tax and internal duties, shall be entitled to receive the same commissions which are now allowed by law, until the first day of July, one thousand eight hundred and fifteen: *Provided,* That the commissions accruing to any one collector, upon the moneys collected and paid into the treasury, between the thirty-first of December, one thousand eight hundred and fourteen, and the first day of July, one thousand eight hundred and fifteen, shall not exceed the sum of three thousand dollars; and the said collectors shall, from and after the said first day of July, be allowed, in lieu of the commission now allowed by law, four and one half per centum upon all moneys accounted for and paid into the treasury, from the first [of] July, one thousand eight hundred and fifteen, until the first of January, one thousand eight hundred and sixteen, not exceeding fifty thousand dollars; and one per centum upon all sums over and above that amount.

**SEC. 2.** *And be it further enacted,* That each collector, whose commission, in any one calendar year, shall not exceed one thousand dollars, shall be allowed, at the end of the year, in addition to such commission, the sum of two hundred dollars.

Additional allowance to certain collectors.

Collectors allowed five per cent. additional on property not owned, &c., by some resident.

President authorized to appoint and distribute additional compensation to certain collectors.

Commission to collectors in case of death, removal, &c.

Allowance to the successor.

#### Proviso.

Yearly statements to be drawn out, exhibiting the names of persons paid, during the preceding year, &c.

Collectors' letters relative to official duties to be free of postage.

Offices to be kept open every day for the transaction of business except established holy-days.

Taxes received by deputy collectors, to be a lien upon their property,

**SEC. 3. And be it further enacted,** That the collectors heretofore, or hereafter, designated by the Secretary of the Treasury, to receive the lists of property, lying within collection districts not owned, occupied, or superintended, by some person residing therein, shall, respectively, in addition to their other commissions and compensations, be allowed a commission of five per centum on the moneys received for taxes thereon, accounted for and paid by them into the treasury.

**SEC. 4. And be it further enacted,** That it shall be lawful for the President of the United States to apportion and distribute, annually, a sum not exceeding, in the whole, twenty-five thousand dollars, or to any one collector five hundred dollars, among such collectors, as for the execution of the public service, it shall appear to him necessary so to compensate, in addition to the other emoluments to which they are entitled.

**SEC. 5. And be it further enacted,** That in case a collector shall die, resign, or be removed from office, he shall be entitled to a commission equal to the average rate of that allowed to the collector of the same district the preceding calendar year, and no more; and his successor shall, for the residue of the year, be allowed a commission equal to the sum that may remain, after deducting the sum allowed to his predecessor, from the whole amount of commission that would have been allowed, had there been no such death, resignation, or removal, and no more: *Provided*, That either of the said collectors shall be entitled to the benefits of the provision contained in the fourth section of this act.

**SEC. 6. And be it further enacted,** That it shall be the duty of each of the collectors, within ninety days from the end of every calendar year, to draw out a statement, exhibiting, in alphabetical order, the names of all the persons who may have paid, during the preceding calendar year, to him, or his deputies, any one or more of the internal duties, except those on household furniture and on stamps, with the aggregate amount so paid, annexed to each name, and forthwith to cause one hundred copies of the same to be printed, to transmit one copy thereof to the commissioner of the revenue, to lodge one copy with the principal assessor, and one copy with the clerk of each town, county, and district, within his collection district, to post up one copy at each of the courthouses in his district, and to post up the remaining copies at the other most public places in his district, the reasonable expenses incurred in the preparing, printing, and posting up of which shall be allowed; and any collector who shall purposely or negligently fail to discharge this duty, shall be deemed guilty of a misdemeanor in office, and on conviction thereof, shall be fined a sum not less than five hundred dollars, nor more than ten thousand dollars.

**SEC. 7. And be it further enacted,** That all letters to and from the said collectors, relative to their official duties, shall be conveyed free of postage. And any collector who shall put his frank upon any other letter, shall, for every such act, forfeit and pay the sum of one hundred dollars, the whole of which shall be for the use of the person who shall give information thereof.

**SEC. 8. And be it further enacted,** That it shall be the duty of the collectors to keep their offices open for the transaction of business, every day, except on established holy-days, between the hours of nine in the morning and three in the afternoon, and to attend therein themselves or by deputy; which said offices shall, after the present year, be kept at such places, in the respective districts, as may be designated by the commissioner of the revenue, in all cases in which such designation shall be thought expedient.

**SEC. 9. And be it further enacted,** That the amount of all taxes or duties collected by any deputy collector, until paid over to the collector, shall and hereby is declared to be a lien upon the lands and real estate of such deputy collector, and of his sureties, if he shall have given bond,

from the time when a suit shall be instituted for recovering the same; and for want of goods and chattels, or other personal effects of such deputy collector, or his sureties, to satisfy any judgment which shall or may be recovered against them respectively, such lands and real estates may be sold at public auction, after being advertised for at least three weeks, in not less than three public places within the collection district, and in one newspaper printed in the county, if any there be, at least six weeks prior to the time of sale, and for lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals, or their deputies, executed in due form of law, shall give a valid title against all persons claiming under such deputy collector, or his sureties respectively. And in every case it shall and may be lawful for a principal collector to maintain and prosecute his action against a deputy collector and his sureties, or any of them, if a bond with sureties shall have been given, in the circuit court of the United States, for the recovery of all taxes collected by said deputy, and not paid over according to his engagement, or for the penalty of the bond, which may have been given to secure the payment thereof: *Provided always,* That all moneys recovered in such suit shall be for the use of the United States, until the whole amount of the taxes collected and received by the deputy collector shall be otherwise paid to the United States by the deputy collector, or by the principal collector instituting such suits.

**SEC. 10.** *And be it further enacted,* That if any collector, or his deputy, shall have cause to suspect a concealment of any goods, wares, or merchandise, in respect to which the respective provisions of the acts imposing an internal duty thereon have not been complied with, in any particular dwelling-house, store, building, or place, (other than the manufactory in which the same were made,) they, or either of them, shall, upon proper application on oath, to any justice of the peace, be entitled to a warrant to enter such house, store, or place, (in the day time only,) and there to search for such goods; and, if any shall be found, to seize and secure the same for trial.

**SEC. 11.** *And be it further enacted,* That all goods, wares, or merchandise, or other objects, which shall be seized by virtue of this act, or of any act relative to internal duties, shall be put into and remain in the custody of the collector, or such other person as he shall appoint for that purpose, until such proceedings shall be had as are legally required to ascertain whether the same have been forfeited or not; and if it shall be adjudged that they are not forfeited, they shall be forthwith restored to the owner or claimant thereof, and if any person shall conceal or buy any such goods, wares or merchandise, or other object, knowing them to be liable to seizure and forfeiture, such person shall, on conviction thereof, forfeit and pay a sum double the value of the goods, wares, or merchandise, or other object, so concealed and purchased, one moiety of which shall be for the use of the informer, and the other for the use of the United States.

**SEC. 12.** *And be it further enacted,* That it shall be the duty of the several collectors to make seizure of, and secure any goods, wares, or merchandise, or other objects liable to seizure by virtue of this or any other act relating to the internal duties, as well without as within their respective districts.

**SEC. 13.** *And be it further enacted,* That if any officer or other person, executing or aiding or assisting in the seizure of goods, wares, or merchandise, or other objects as aforesaid, shall be sued or molested for any thing done in virtue of the powers given by this act, or of any other act, or by virtue of a warrant granted by any judge or justice, pursuant to law, such officer or other person may plead the general issue, and give this act and the special matter in evidence; and if in such suit the plaintiff is non-suited, or judgment pass against him, the defendant shall

&c., until paid to the collector.

**Proviso.**

Collectors  
suspecting con-  
cealment of  
goods, may  
search, &c.

Goods seized  
to remain in the  
custody of the  
collector until  
legal proceed-  
ings are had  
thereon.

Penalty for  
concealing  
goods, &c.

Seizures may  
be made in  
other districts.

Officers sued  
for their acts  
under this act,  
may plead the  
general issue,  
&c.

recover double costs; and in actions, suits, or informations, to be brought where any seizure shall be made pursuant to this act, or any other act relative to internal duties, if the property be claimed by any person, in every such case the onus probandi shall be upon such claimant: but the onus probandi shall lie on the claimant only when probable cause is shown for such prosecution, to be judged of by the court before whom the prosecution is had.

**Penalties accruing under this act to be sued for, &c.**

SEC. 14. *And be it further enacted,* That all penalties accruing by any breach of this act, or any act relative to internal duties, shall be sued for and recovered, with costs of suit, in the name of the United States of America, or of the collector, in any court competent to try the same, and the trial of any fact which may be put in issue, shall be within the judicial district in which any such penalty shall have accrued, or seizure been made; and the collector within whose district the seizure shall be made, or forfeiture incurred, is hereby enjoined to cause suits for the same to be commenced without delay, and prosecuted to effect; and is, moreover, authorized to receive from the court before whom such trial is had, or from the proper officer thereof, the sum or sums so recovered, after deducting all proper charges to be allowed by the said court, and on receipt thereof, the said collector shall pay and distribute the same, without delay, according to law, and transmit quarter-yearly to the commissioner of the revenue, an account of all moneys by him received for fines, penalties, and forfeitures, during such quarter. And all goods, wares, and merchandise, or other objects, which shall become forfeited in virtue of this act, or of any act relative to internal duties, shall be seized and prosecuted for as aforesaid, before the proper court, which court shall cause fourteen days' notice to be given of such seizure, setting forth the articles seized, with the time and place appointed for trial, to be inserted in some newspaper published near the place of seizure, if any such there be, and also by posting up the same in the most public manner, for the space of fourteen days, at or near the place of trial, for which advertisement, a sum not exceeding ten dollars shall be paid. And if no person shall appear and claim such articles, and give bond to defend the prosecution thereof, and to respond the costs, in case he shall not support his claim, the court shall proceed to hear and determine the cause according to law; and upon the prayer of any claimant, that any articles, so seized and prosecuted, or any part thereof, should be delivered to him, it shall be lawful for the court to appoint three proper persons to appraise such articles, who shall be sworn for the faithful discharge of their duty; and such appraisement shall be made at the expense of the party on whose prayer it is granted; and on the return of such appraisement, if the claimant shall, with one or more sureties to be approved by the court, execute a bond in the usual form, to the United States, for the payment of a sum equal to the sum at which the articles, so prayed to be delivered, are appraised, which bond shall be lodged with the proper officer of the court, the said court shall order the said articles to be delivered to the said claimant, and if judgment shall pass in favour of the claimant, the said bond shall be cancelled: but if judgment shall pass against the claimant, as to the whole, or any part of such articles, and the claimant shall not within twenty days thereafter, pay into the court, or to the proper officer thereof, the amount of the appraised value of such articles so condemned, with the costs, judgment shall and may be granted upon the bond without further delay. And where any prosecution shall be commenced on account of the seizure of any such goods, wares, and merchandise or other objects, and judgment shall be given for the claimant, if it shall appear to the court before whom such prosecution shall be tried, that there was reasonable cause of seizure, the said court shall cause a proper certificate or entry to be made thereof, and in such case the claimant shall not be entitled

**Goods to be delivered to claimants on appraisement.**

to costs, nor shall the person who made the seizure, or the prosecutor, be liable to action, suit or judgment on account of such seizure and prosecution: *Provided*, That the said goods, wares, and merchandise, or other objects, be after judgment forthwith returned to such claimant or his agent: *And provided*, That no action or prosecution shall be maintained in any case under this act, or any act relative to internal duties, unless the same shall have been commenced within one year after the penalty or forfeiture was incurred, or within the time in such act prescribed, as the case may be.

Proviso.

Proviso.

Limitation.

SEC. 15. *And be it further enacted*, That all goods, wares, or merchandise, or other objects, which shall be condemned by virtue of this act, or of any other act relative to internal duties, and for which bond shall not have been given by the claimant, agreeably to the provisions for that purpose in the foregoing section, shall be sold by the marshal, or other proper officer of the court before whom condemnation shall be had, to the highest bidder, at public auction, by order of such court, and at such place as the said court may appoint, giving at least fifteen days' notice, (except in case of perishable goods,) in one or more of the public newspapers of the place where such sale shall be; or if no paper is published in such place, in one or more of the papers published in the nearest place thereto; for which advertising a sum not exceeding five dollars shall be paid. And the amount of such sales, deducting all proper charges, shall be paid within ten days after such sale by the person selling the same, to the clerk, or other proper officer of the court directing such sale, to be by him, after deducting the charges allowed by the court, paid to the collector of the district in which such seizure or forfeiture has taken place, as herein before directed.

Goods, &c.,  
condemned un-  
der this act, for  
which bonds  
are not given,  
to be sold at  
auction, &c.

SEC. 16. *And be it further enacted*, That the foregoing provisions of this act shall be applicable, in all respects, as well to all acts that may hereafter be passed, relative to internal duties, as to those heretofore passed and now in force.

Proceeds of  
sales to be  
paid over.

SEC. 17. *And be it further enacted*, That any collector or his deputy, who shall directly or indirectly take or receive any bribe, reward or recompence, for conniving, or shall connive at any false entry, application, report, account, or statement, required to be made or rendered by any act relative to internal duties, and shall be convicted thereof, shall forfeit and pay a sum not less than two hundred nor more than two thousand dollars for each offence: and any person giving or offering any bribe, reward, or recompence, for any such deception, collusion, or fraud, shall forfeit and pay a sum not less than two hundred, nor more than two thousand dollars, for each offence; one moiety whereof shall be for the use of the informer, and the other moiety for the use of the United States.

Provisions of  
this act to apply  
to all acts rela-  
tive to internal  
duties.

Collectors  
subject to a pen-  
alty for bribery.

SEC. 18. *And be it further enacted*, That on all bonds given for internal duties, an interest shall be paid, at the rate of six per cent. per annum, from the time when said bonds became due until the payment thereof.

Penalty for  
persons offering  
a bribe.

SEC. 19. *And be it further enacted*, That any person, to whom a license for a still, or boiler, or other vessel, used in the distillation of spirituous liquors, may have been, or may hereafter be, granted, who shall so alter the same as to increase its capacity, on application in writing to the collector who issued the said license, stating such increase of capacity, and on paying or securing, previous to using the same, the duty arising thereon for the unexpired period of the license, at the rate of duty prescribed for such term for which a license may be granted as is next below such period, shall be authorized to employ the still, boiler, or other vessel so altered, on adducing the said license, and obtaining an endorsement thereon, under the hand of the said collector, which he is hereby required to make, specifying such increase of capacity, and that the duty thereon has been paid or secured.

Bonds for in-  
ternal duties to  
bear an interest  
of six per cent.

Persons after  
receiving a li-  
cense, who  
shall increase  
the capacity of  
their stills, to  
give notice to  
the collector  
who will au-  
thorize the  
same, on cer-  
tain conditions.

SEC. 20. *And be it further enacted*, That any person who shall, after

Stills employed beyond the boundary line subject the owners to a penalty, &c.

Act of March 30, 1802, ch. 13.

the thirtieth day of June next, erect, or cause to be erected, any still, or boiler, or other vessel used or intended to be used in the distillation of spirituous liquors, or who shall so use any still, or boiler, or other vessel, in any part of the United States beyond the then existing boundary line established by law between the United States and the Indian tribes, or who shall be the owner, agent, or superintendent thereof, shall forfeit and pay the sum of five thousand dollars, together with the said still, boiler, or other vessel, and the spirits distilled therein; one moiety of which shall be for the use of the informer, and the other for the use of the United States. And for any violations hereof, the same course may and shall be pursued that is prescribed by the act passed the thirtieth of March, one thousand eight hundred and two, entitled "An act to regulate trade and intercourse with the Indian tribes, and to preserve peace on the frontiers," for violations thereof; and the courts specified therein shall have like jurisdiction. And the same authority that is given by the said act to apprehend and remove persons found in violation thereof, shall apply and extend to the said stills, boilers, or other vessels and the spirits distilled therein, which may be seized and removed in like manner. And all spirits which shall have been, or which hereafter shall be, so distilled, beyond the said boundary line, which shall be brought into the limits of a collection district, may and shall be seized and forfeited, and the person so introducing the same shall, moreover, forfeit and pay one thousand dollars; one moiety of which shall be for the use of the informer, and the other for the use of the United States; *Provided nevertheless*, That no person who shall have removed his still out of one collection district into another shall be liable to take out another license during the period of any existing license obtained for the same.

**Proviso.**

Duty of the collectors to prosecute, &c.

Duties on sales at auction, &c., shall only apply to sales of merchandise.

SEC. 21. *And be it further enacted*, That it shall be the duty of the collectors of direct tax and internal duties, to prosecute for breaches of the provisions contained in the two preceding sections.

SEC. 22. *And be it further enacted*, That nothing contained in the act or acts imposing a duty on sales at auction of goods, wares and merchandise, shall be construed to apply to the sale of any goods or chattels other than merchandise.

APPROVED, March 3, 1815.

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**STATUTE III.**

March 3, 1815.

**CHEP. CL.—*An Act to vest more effectually in the state courts and in the district courts of the United States jurisdiction in the cases therein mentioned.***

State or county courts in or adjoining a collection district, authorized to take cognisance of suits for taxes, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the respective state or county courts within or next adjoining a collection district established by any act of Congress now in being, or hereafter to be passed for the collection of any direct tax or internal duties of the United States, shall be, and are hereby authorized to take cognisance of all complaints, suits and prosecutions for taxes, duties, fines, penalties and forfeitures arising and payable under any of the acts passed or to be passed as aforesaid, or where bonds are given under the said acts; and the district attorneys of the United States are hereby authorized and directed to appoint by warrant an attorney as their substitute or deputy in all cases where necessary to sue or prosecute for the United States, in any of the said state or county courts within the sphere of whose jurisdiction the said district attorneys do not themselves reside or practise; and the said substitute or deputy shall be sworn or affirmed to the faithful execution of his duty.

*SEC. 2. And be it further enacted*, That the jurisdiction conferred by the foregoing section shall be considered as attaching in the cases therein specified without regard to the amount or sum in controversy, and that it shall be concurrent with the jurisdiction of the district courts of the

And to have jurisdiction over any sum in controversy, &c.

United States; but may nevertheless be exercised in cases where the fine, penalty, or forfeiture may have been incurred, or the cause of action or complaint have arisen, at a less as well as a greater distance than fifty miles from the nearest place by law established for the holding of a district court of the United States. But in all suits or prosecutions instituted by or on behalf of the United States in any state or county court, the process, proceedings, judgment and execution therein shall not be delayed, suspended or in any way barred or defeated by reason of any law of any state authorizing or directing a stay or suspension of process, proceedings, judgment or execution: *Provided*, That final decrees and judgments in civil actions, passed or rendered in any state court by virtue hereof, may be re-examined in the circuit court of the United States, in the same manner and under the same limitations as are prescribed by the twenty-second section of the act to establish the judicial courts of the United States, passed the twenty-fourth of September, seventeen hundred and eighty-nine.

**SEC. 3. And be it further enacted,** That the state or county courts aforesaid, and the principal or presiding judge of any such court, shall be, and are hereby authorized to exercise all and every power in cases cognisable before them by virtue of this act for the purpose of obtaining a mitigation, or remission of any fine, penalty, or forfeiture, which may be exercised by the judges of the district courts of the United States in cases brought before them by virtue of the law of the United States, passed on the third of March, one thousand seven hundred and ninety-seven, entitled "An act to provide for mitigating or remitting the forfeitures, penalties and disabilities accruing in certain cases therein mentioned," and in the exercise of the authority by this section given to the said state or county courts, or the principal or presiding judge as aforesaid, they shall be governed in every respect by the provisions of the law last mentioned, with this difference only, that instead of notifying the district attorneys of the United States, the said courts, or the presiding judges aforesaid, shall, before exercising said authorities, cause reasonable notice to be given to the substitute or deputy, who may have been appointed to sue or prosecute for the United States, as aforesaid, that he may have an opportunity of showing cause against the mitigation or remission of such fine, penalty or forfeiture.

Proviso.

Act of Sep.  
24, 1789, ch. 20,  
sec. 26, vol. i.  
p. 83.

State or county  
courts and  
principal judge  
authorized to  
exercise their  
full powers for  
obtaining miti-  
gation of any  
fines, as might  
be exercised by  
the United  
States' judges  
in similar cases.

Act of March  
3, 1797, ch. 13.

**SEC. 4. And be it further enacted,** That the district court of the United States shall have cognisance concurrent with the courts and magistrates of the several states, and the circuit courts of the United States, of all suits at common law, where the United States, or any officer thereof, under the authority of any act of Congress, shall sue, although the debt, claim, or other matter in dispute, shall not amount to one hundred dollars.

District court  
of the United  
States to have  
cognisance, in  
conjunction  
with the state  
courts, and cir-  
cuit courts of  
the United  
States.

APPROVED, March 3, 1815.

## RESOLUTIONS.

I. *RESOLUTIONS, expressive of the sense of Congress of the gallant conduct of Captain Thomas Macdonough, the officers, seamen, marines, and infantry serving as marines, on board the United States' squadron on Lake Champlain.*

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the thanks of Congress be, and the same are hereby presented to Captain Thomas Macdonough, and, through him, to the officers, petty officers, seamen, marines, and infantry serving as marines, attached to the squadron under his command, for the decisive and splendid victory gained on Lake Champlain, on the eleventh of September, in the year one thousand eight hundred and fourteen, over a British squadron of superior force.

Thanks of  
Congress to  
Captain Mac-  
donough, his  
officers, &c.

Medals to be presented.

*Resolved*, That the President of the United States be requested to cause gold medals to be struck, emblematical of the action between the two squadrons, and to present them to Captain Macdonough and Captain Robert Henly, and also to Lieutenant Stephen Cassin, in such manner as may be most honourable to them; and that the President be further requested to present a silver medal, with suitable emblems and devices, to each of the commissioned officers of the navy and army serving on board, and a sword to each of the midshipmen and sailing masters, who so nobly distinguished themselves in that memorable conflict.

A silver medal to the representatives of Lieutenants Gamble and Stansbury.

*Resolved*, That the President of the United States be requested to present a silver medal, with like emblems and devices, to the nearest male relative of Lieutenant Peter Gamble, and of Lieutenant John Stansbury, and to communicate to them the deep regret which Congress feels for the loss of those gallant men, whose names ought to live in the recollection and affection of a grateful country.

*Resolved*, That three months' pay be allowed, exclusively of the common allowance, to all the petty officers, seamen, marines, and infantry serving as marines, who so gloriously supported the honour of the American flag on that memorable day.

APPROVED, October 20, 1814.

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II. RESOLUTION, expressive of the sense of Congress relative to the victory of the Peacock over the Epervier.

A gold medal to Captain Warrington, &c.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the President of the United States be requested to present to Captain Lewis Warrington, of the sloop of war Peacock, a gold medal, with suitable emblems and devices, and a silver medal, with like emblems and devices, to each of the commissioned officers, and a sword to each of the midshipmen, and to the sailing master of the said vessel, in testimony of the high sense entertained by Congress of the gallantry and good conduct of the officers and crew, in the action with the British brig Epervier, on the twenty-ninth day of April, in the year one thousand eight hundred and fourteen, in which action the decisive effect and great superiority of the American gunnery were so signally displayed.

APPROVED, October 21, 1814.

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III. RESOLUTION, empowering the joint library committee of Congress to contract for the purchase of Mr. Jefferson's library.

Purchase of the library of Mr. Jefferson.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the joint library committee of the two houses of Congress be, and they are hereby authorized and empowered to contract on their part for the purchase of the library of Mr. Jefferson, late President of the United States, for the use of both houses of Congress; and that the committee lay the terms of said contract before Congress, for their ratification.

APPROVED, October 21, 1814.

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IV. RESOLUTION, expressive of the sense of Congress relative to the capture of the British sloop Reindeer, by the American sloop Wasp.

Captain Blakely and others.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the President of the United States be requested to present to Captain Johnston Blakely, of the

sloop Wasp, a gold medal, with suitable devices, and a silver medal, with like devices, to each of the commissioned officers, and also a sword to each of the midshipmen and the sailing master of the aforesaid vessel, in testimony of the high sense entertained by Congress of the gallantry and good conduct of the officers and crew, in the action with the British sloop of war Reindeer, on the twenty-eighth of June, in the year one thousand eight hundred and fourteen; in which action determined bravery and cool intrepidity, in nineteen minutes, obtained a decisive victory by boarding.

APPROVED, November 3, 1814.

V. RESOLUTIONS, expressive of the sense of Congress, of the gallantry and good conduct with which the reputation of the arms of the United States has been sustained by Major General Brown, Major General Scott, Major General Porter, Major General Gaines, Major General Macomb, and Brigadiers Ripley and Miller.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the thanks of Congress be, and they are hereby presented to Major General Brown, and, through him, to the officers and men, of the regular army, and of the militia under his command, for their gallantry and good conduct in the successive battles of Chippewa, Niagara, and Erie, in Upper Canada, in which British veteran troops were beaten and repulsed by equal or inferior numbers; and that the President of the United States be requested to cause a gold medal to be struck, emblematical of these triumphs, and presented to Major General Brown.

Major General Brown.

*Resolved,* That the President of the United States be requested to cause a gold medal to be struck, with suitable emblems and devices, and presented to Major General Scott, in testimony of the high sense entertained by Congress of his distinguished services in the successive conflicts of Chippewa, and Niagara, and of his uniform gallantry and good conduct in sustaining the reputation of the arms of the United States.

Major General Scott.

*Resolved,* That the President of the United States be requested to cause gold medals to be struck, with suitable emblems and devices, and presented to Brigadier General Ripley, Brigadier General Miller and Major General Porter, in testimony of the high sense entertained by Congress of their gallantry and good conduct in the several conflicts of Chippewa, Niagara and Erie.

Brigadier Generals Ripley, Miller and Porter.

*Resolved,* That the thanks of Congress be, and they are hereby presented to Major General Gaines, and, through him, to the officers and men under his command, for their gallantry and good conduct, in defeating the enemy at Erie on the fifteenth of August: repelling, with great slaughter, the attack of a British veteran army, superior in number, and that the President of the United States be requested to cause a gold medal to be struck, emblematical of this triumph, and presented to Major General Gaines.

Major General Gaines.

*Resolved,* That the thanks of Congress be, and they are hereby presented to Major General Macomb, and, through him, to the officers and men of the regular army under his command, and to the militia and volunteers of New York and Vermont, for their gallantry and good conduct, in defeating the enemy at Plattsburg on the eleventh of September; repelling, with one thousand five hundred men, aided by a body of militia and volunteers from New York and Vermont, a British veteran army, greatly superior in number, and that the President of the United States be requested to cause a gold medal to be struck, emblematical of this triumph, and presented to Major General Macomb.

Major General Macomb.

APPROVED, November 3, 1814.

A day of fasting and prayer requested.

**VI. RESOLUTION, requesting the President of the United States to recommend a day of public humiliation, fasting and prayer.**

It being a duty peculiarly incumbent, in a time of public calamity and war, humbly and devoutly to acknowledge our dependence on Almighty God, and to implore his aid and protection: Therefore,

*Resolved, by the Senate and House of Representatives of the United States of America, in Congress assembled,* That a joint committee of both houses wait on the President of the United States, and request that he recommend a day of public humiliation, prayer and fasting, to be observed by the people of the United States with religious solemnity, and the offering of fervent supplications to Almighty God for the safety and welfare of these states, his blessing on their arms, and a speedy restoration of peace.

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**VII. RESOLUTION, for furnishing the American Antiquarian Society with a copy of the journals of Congress, and of the documents published under their order.**

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That one copy of the public journals of the Senate and of the House of Representatives, and of the documents published under the orders of the Senate and House of Representatives respectively, which have been, or shall be published by virtue of a resolution of the Senate and House of Representatives, passed at the last session of Congress, be transmitted to the executive of the commonwealth of Massachusetts, for the use and benefit of the American Antiquarian Society of said commonwealth.

APPROVED, December 1, 1814.

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**VIII. RESOLUTIONS, expressive of the high sense entertained by Congress of the patriotism and good conduct of the people of Louisiana and of New Orleans, during the late military operations before that city.**

People of  
Louisiana and  
New Orleans.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That Congress entertain a high sense of the patriotism, fidelity, zeal and courage with which the people of the state of Louisiana promptly and unanimously stepped forth, under circumstances of imminent danger from a powerful invading army, in the defence of all the individual, social and political rights held dear by man. Congress declare and proclaim that the brave Louisianians deserve well of the whole people of the United States.

*Resolved,* That Congress entertain a high sense of the generosity, benevolence and humanity displayed by the people of New Orleans, in voluntarily affording the best accommodations in their power, and giving the kindest attentions to the wounded, not only of our own army, but also to the wounded prisoners of a vanquished foe.

*Resolved,* That the President of the United States be requested to cause the foregoing resolutions to be communicated to his excellency, the Governor of Louisiana, accompanied with a request that he cause the greatest possible publicity to be given to them, for the information of the whole people of Louisiana.

APPROVED, February 22, 1815.

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**IX. RESOLUTIONS, expressive of the high sense entertained by Congress of the gallantry and good conduct of Commodore D. T. Patterson, and Major D. Carmick, and of the officers, seamen, and marines under their command, in the defence of New Orleans.**

Commodore  
D. T. Patterson.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That Congress entertain a high sense of the valeur and good conduct of Commodore D. T. Patterson, of the officers, petty officers and seamen attached to his command, for their prompt and efficient co-operation with General Jackson, in the late gallant and successful defence of the city of New Orleans, when assailed by a powerful British force.

Major Daniel  
Carmick.

*Resolved,* That Congress entertain a high sense of the valour and good conduct of Major Daniel Carmick, of the officers, non-commissioned officers, and marines, under his command, in the defence of the said city, on the late memorable occasion.

APPROVED, February 22, 1815.

**X. RESOLUTIONS, expressive of the thanks of Congress to Major General Jackson, and the troops under his command, for their gallantry and good conduct in the defence of New Orleans.**

Major Gene-  
ral Jackson.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the thanks of Congress be, and they are hereby given to Major General Jackson, and, through him, to the officers and soldiers of the regular army, of the militia, and of the volunteers, under his command, the greater proportion of which troops consisted of militia and volunteers, suddenly collected together, for their uniform gallantry and good conduct conspicuously displayed against the enemy, from the time of his landing before New Orleans until his final expulsion therefrom; and particularly for the valour, skill and good conduct on the eighth of January last, in repulsing, with great slaughter, a numerous British army, of chosen veteran troops, when attempting, by a bold and daring attack, to carry by storm the works hastily thrown up for the protection of New Orleans; and thereby obtaining a most signal victory over the enemy, with a disparity of loss, on his part, unexampled in military annals.

A gold medal  
to be struck and  
presented to  
Major General  
Jackson.

*Resolved,* That the President of the United States be requested to cause to be struck, a gold medal, with devices emblematical of this splendid achievement, and presented to Major General Jackson, as a testimony of the high sense entertained by Congress of his judicious and distinguished conduct on that memorable occasion.

*Resolved,* That the President of the United States be requested to cause the foregoing resolutions to be communicated to Major General Jackson, in such terms as he may deem best calculated to give effect to the objects thereof.

APPROVED, February 27, 1815.

**XI. A RESOLUTION, directing the manner of providing stationery and procuring the printing for the Senate and House of Representatives.**

Stationery and  
printing for  
Congress.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the secretary of the Senate and the clerk of the House of Representatives be directed, immediately after the adjournment of the present and each succeeding Congress, to advertise three weeks successively, in two newspapers printed in the district of Columbia, for proposals for supplying the Senate and

House of Representatives, during the succeeding Congress, with the necessary stationery and printing; which advertisement shall describe the kind of stationery and printing required: and that the proposals to be made be accompanied with sufficient security for their performance. And it shall be the duty of the secretary and clerk aforesaid, in the month of April thereafter, to notify the lowest bidder or bidders (whose securities are deemed sufficient) of the acceptance of his or their proposals: *Provided*, That this resolution shall not be so construed as to prevent the secretary and clerk aforesaid from contracting for separate parts of the supplies of stationery and printing required to be furnished.

APPROVED, March 3, 1815.

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Distribution  
of the laws of  
the United  
States.

XII. RESOLUTIONS, relative to the distribution of the laws of the United States.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the Secretary of State cause to be distributed among the members of the present Congress, copies of the laws of the United States, ordered by law to be printed, as soon as the same shall be completed.

*Resolved*, That so many of the remaining copies of the laws as are not already directed to be distributed, be deposited in the Congressional library.

APPROVED, March 3, 1815.

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XIII. RESOLUTION, for the appointment of a joint committee, to wait upon the President, and request that he recommend a day of thanksgiving to Almighty God, for restoring to these United States the blessing of peace.

*Resolved by the Senate and House of Representatives of the United States of America, in Congress assembled,* That a joint committee of both Houses wait upon the President of the United States, and request that he recommend a day of thanksgiving, to be observed by the people of the United States, with religious solemnity, and the offering of devout acknowledgments to Almighty God, for his great goodness manifested in restoring to these United States the blessing of peace.