

STATUTE I.

July 22, 1813.

[Repealed.]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

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:

Collection districts.
New Hampshire.

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.

Massachusetts.

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.

Vermont.

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.

Rhode Island.

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.

Connecticut.

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.

New York.

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 Onandago 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 Genessee, Niagara, Chautaque, 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, Sommerset, 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 Susquehannah 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 Allegheny.

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, Kanhawa, 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, Berkeley, 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 Greenville, 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 Spottsylvania, 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 Caro-
lina.

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 Cabarrus; 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, Cayahoga, 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, Granger, 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 Tatnall; 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, Ouachitta, Nachitoches, 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.

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.

Secretary of Treasury to establish necessary regulations.

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.

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

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.

Proviso.

Lists of taxable property to be delivered to assistant assessors.

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.

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

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.

Penalties for giving in fraudulent 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.

Absentees to be required in writing to furnish 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 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.

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

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-

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.

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

Conditions.

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.

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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.

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.

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.

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,

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

Property in certain cases advertised for sale to satisfy taxes to be purchased by collectors on public account.

Proviso.

Redemption of lands sold for taxes.

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

Proviso.

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

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.

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.

Terms of redemption.

Collectors to make monthly reports to Secretary of the Treasury.

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

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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 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 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 oppression.

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 appropriation.

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 collectors, &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 accounts to be kept of the direct tax and internal 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.

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