

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.

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.

Proviso.

APPROVED, January 9, 1815.

### STATUTE III.

Jan. 9, 1815.

[Repealed.]

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)*

Act of March 3, 1815, ch. 90.  
Direct tax of six millions imposed.

Apportionment among the states.

New Hampshire.  
Massachusetts.

Rhode Island.

Connecticut.

Vermont.

New York.

New Jersey.

*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 notification 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.