

the state of Delaware to convene in general meeting to equalize and apportion the direct tax upon that state.

1815, ch. 21.

1816, ch. 24.

taining the public credit, by laying a direct tax upon the United States, and to provide for the assessing and collecting the same," shall not be in force or have any effect as it relates to that state's quota of the direct tax imposed by the act of Congress, passed the fifth day of March, one thousand eight hundred and sixteen, or that shall be imposed by any subsequent act of Congress; and it shall be the duty of the said board of principal assessors again to convene in general meeting on the first Monday in June next, at Dover, in the said state, and then and there diligently and carefully re-consider and re-examine the several lists of valuation for the direct tax for the said state, for the year one thousand eight hundred and fourteen, and they shall have power to revise, alter, re-adjust and equalize the several lists of valuation aforesaid for the counties of the said state respectively, by adding thereto, or deducting therefrom such a rate per centum, as shall render the valuation of the said counties relatively equal according to the present actual ready money value of the property assessed and contained in the said lists of valuation; and shall thereupon apportion to each county in the said state a quota of the tax bearing the same proportion to the whole direct tax imposed on the state, as the aggregate valuation of each county bears to the aggregate valuation of the state; and the valuation, equalization and apportionment so made by the board of principal assessors aforesaid shall be in full force and operation, and remain unchanged, subject only to the exceptions contained in the first section of this act; and the said board of principal assessors shall, within twenty days after their meeting, as herein before directed, complete the said revision, equalization and apportionment, and shall record the same, and in all respects, not herein otherwise directed, shall conform to the provisions contained in the act in this section first above recited.

APPROVED, April 26, 1816.

STATUTE I.

April 26, 1816.
[Obsolete.]

Increase of
inspectors'
compensation.
Act of March
2, 1799, ch. 23.

CHAP. XCV.—*An Act to increase the compensations now allowed by law to inspectors, measurers, weighers and gaugers, employed in the collection of the customs. (a)*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That an addition of fifty per cent. upon the sums allowed as compensation to inspectors, or persons acting as occasional inspectors, employed in aid of the customs, and to the measurers, weighers or gaugers, by the act, entitled "An act to establish the compensations of the officers employed in the collection of the duties on imposts and tonnage, and for other purposes," passed on the second of March, one thousand seven hundred and ninety-nine, be, and the same is hereby allowed, to the said inspectors, measurers, weighers, or gaugers, to be ascertained, certified and paid, under the regulations prescribed in the above-mentioned act.

APPROVED, April 26, 1816.

STATUTE I.

April 26, 1816.
[Obsolete.]

Act of April
9, 1816, ch. 40.

CHAP. XCVIII.—*An Act authorizing the payment for the courthouse of Hamilton, in the state of Ohio.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the commissioner to be appointed by virtue of the act, entitled "An act to authorize the

(a) The act of March 2, 1799, ch. 23, amended by the act of April 26, 1816, ch. 95, authorizing the collector to pay the fees due to the officers of the customs, out of the revenue of the United States. Held, 1. That this act creates no lien or specific claim on moneys in the hands of the collector arising from the revenue. 2. That an ex-collector, who is not in office, cannot lawfully appropriate the moneys of the United States in his hands to such a payment, for the act is an official act, and the authority can be exercised only by the collector actually in office. *Champney v. Bancroft*, 1 Story's C. C. R. 423.