

CHAP. LXXXII.—*An Act to provide for erecting additional buildings for the accommodation of the several Executive Departments.*

STATUTE I.
April 20, 1818.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the commissioner of the public buildings cause to be erected, under the direction of the President of the United States, two buildings, suitable for offices for the executive departments, to be placed north of the buildings at present occupied by those departments, and on a line parallel therewith; each of said new buildings to contain forty rooms of convenient size.

Buildings for executive departments under direction of the President.

SEC. 2. *And be it further enacted,* That for the purpose of carrying this act into effect, the sum of one hundred and eighty thousand seven hundred and forty-one dollars be, and the same is hereby appropriated, to be paid out of any moneys in the treasury not otherwise appropriated, and to be expended under the direction of the President of the United States.

Appropriation under the direction of the President.

APPROVED, April 29, 1818.

STATUTE I.

CHAP. LXXXIII.—*An Act supplementary to the several acts relative to direct taxes and internal duties.*

April 20, 1818.

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 shall be, and he is hereby, authorized to cause any omissions or defects in the assessment of the direct tax, laid in the years one thousand eight hundred and fifteen and one thousand eight hundred and sixteen, in the fifth collection district of Virginia, to be supplied or collected by the principal assessor, for the said district, in such manner as the said Secretary shall see fit: *Provided,* That the said corrections be made, as nearly as may be under existing circumstances, in conformity with the principles applicable to other collection districts, and that the same, so far as they regard the tax laid in the year one thousand eight hundred and fifteen, shall have reference to the day prescribed by the act of January ninth, one thousand eight hundred and fifteen, (a) and so far as they regard the tax laid in the year one thousand eight hundred and sixteen, shall have reference to the first day of June, one thousand eight hundred and sixteen: *And provided,* That, previous to making such corrections, the said principal assessor shall attend at the courthouse of each county within his district, for at least three days, for the purpose of hearing appeals, of which attendance he shall give thirty days' notice, either by handbills posted up, or in a newspaper printed in each county. The time at which the taxes for the said years shall become due, shall be that on which the tax lists shall be delivered to and receipted for by the collector. And to defray the expenses of making said corrections, there is hereby appropriated a sum not exceeding five thousand dollars, to be paid out of any moneys not otherwise appropriated.

The Secretary of the Treasury authorized to cause omissions or defects in assessment of direct tax of 1815—16, in the 5th district of Virginia, to be supplied or corrected, &c.

Proviso, corrections to conform to principles applicable to other districts.

SEC. 2. *And be it further enacted,* That the Secretary of the Treasury be authorized, in case, in his opinion, the public interest require it, to pay for the publications of the collectors of the direct tax, prescribed by the twenty-eighth and twenty-ninth sections of the act of January ninth, one thousand eight hundred and fifteen, a price that shall not exceed that usually paid by individuals for publications made by their order.

Taxes due when the lists are delivered, &c.
5000 dolls. appropriated for making corrections.
Expenses of publication.

1815, ch. 21.

SEC. 3. *And be it further enacted,* That, in cases of the sale of property for direct taxes laid in the years one thousand eight hundred and thirteen, one thousand eight hundred and fifteen, and one thousand eight

Property belonging to infants, &c. sold

(a) 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. Jan. 9, 1815, ch. 21.

for direct taxes may be redeemed two years after disability, &c.

Value of improvements to be ascertained.

The clerk to receive compensation, &c.

The time for redemption of lands sold for taxes, extended three years beyond the time allowed.

Proviso.

President authorized to abolish all existing offices of collectors of direct tax and internal duties; and duties to be performed to devolve as he designates.

Officer to whom duties are transferred to give bond, &c.

Receipt for purchase money before deed, &c.

Regulations.

hundred and sixteen, belonging to infants, persons of insane mind, married women, or persons beyond sea, its redemption shall be effected at any time within two years after the removal of such disability, or the return to the United States, on paying to the collector of the district, or other officer of the United States on whom his duties may be devolved, as the case may be, the amount paid by the purchaser, together with ten per cent. per annum thereon, and on paying to the purchaser of the land 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 of the district court, who, on actual view of the premises, shall assess the value of such improvements on their oath, and make a return of such valuation to the clerk aforesaid 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 suits, as the judge of the district court shall, in that respect, tax and allow.

SEC. 4. *And be it further enacted*, That the time allowed for the redemption of lands, which have been, or may be, sold for the payment of taxes, under the act passed the second day of August, one thousand eight hundred and thirteen, entitled "An act to lay and collect a direct tax within the United States," (a) and purchased on behalf of the United States, be extended three years beyond the time heretofore allowed: *Provided*, That such extension of time shall not be beyond the first of June, one thousand eight hundred and twenty, and that on such redemption interest be paid, at the rate of twenty per centum on the tax, and additions of twenty per centum chargeable thereon: and the right to redeem shall enure as well to persons holding an equitable or reversionary interest in lands so purchased on behalf of the United States, as to the original owners thereof.

SEC. 5. *And be it further enacted*, That the President of the United States be authorized, whenever he shall consider it expedient, to abolish all the existing offices of collectors of the direct tax and internal duties in any state or territory, whereupon the duties remaining to be performed shall be devolved upon such officer of the United States, within such state or territory, as the President may designate. And whenever, in virtue of this authority, or of that conferred by the act of December twenty-third, one thousand eight hundred and seventeen, entitled "An act to abolish the internal duties," (b) the office of any collector shall be abolished, or its duties transferred to any other collector, or officer of the United States, it shall be the duty of such collector or officer to make deeds for lands sold for direct taxes, in the same manner and for the same fees as are provided by law in cases where no such transfer of duties has taken place. And such collector or officer shall give bond for the performance of his duties in such sum as the Secretary of the Treasury shall prescribe, and shall receive like compensation with that allowed to the present collectors of direct tax and internal duties. In all cases, previous to the making a deed, there shall be delivered to, and filed by, the collector, or other officer authorized to make the same, the receipt for the purchase money paid for the real property sold for any tax. At the expiration of three months after the time allowed for the redemption of property sold for taxes, the collectors or other officers aforesaid, in each state, except the designated collectors, shall make out and lodge with the clerk of the district court distinct statements of the property then unredeemed, sold to individuals, and of the like property purchased in behalf of the United States; which statement shall desig-

(a) Act of 1813, ch. 37.

(b) Act of 1817, ch. 1.

nate the names of the persons taxed, where resident, the amount of the tax and additions, the description, situation, and quantity, of the property sold for taxes, the name of the owner or presumed owner, when sold, the name of the purchaser, and the amount paid by the purchaser; and the said collectors or other officers shall likewise pay over, to the said clerk, the moneys received for [from] the purchasers and in their hands, for which statements and moneys the clerk shall give them a receipt. The said clerk shall thenceforth have exclusive authority to grant deeds, and to perform all the other duties previously performed by the collector, or other officer aforesaid, in regard to the direct tax: *Provided*, That one-half of the compensation made therefor be for the use of the clerk, and the other half for that of the collector, any law to the contrary notwithstanding. And the same course shall be pursued, in regard to the respective designated collectors, whenever their offices shall be abolished by the President of the United States, in which case the right of redemption that may still remain shall be effected through the said clerks. The clerks of the district courts shall, on the first of January in each year, render to the Secretary of the Treasury distinct statements of their proceedings in such form as shall be prescribed by him, and shall pay over the moneys received by them for the use of the United States.

SEC. 6. *And be it further enacted*, That an abatement from the amounts of the bonds given for internal duties, at the rate of eight per centum per annum, shall be made on the payment thereof previous to their becoming due.

SEC. 7. *And be it further enacted*, That in all cases in which deeds for property sold for the direct tax imposed in the year one thousand seven hundred and ninety-eight, shall not have been made, or in which defective deeds have been made, deeds may and shall be granted therefor by the marshals of the respective districts in which the property is situate, within two years from the passage of this act, where the right of redemption has expired, and in other cases within two years after the said right may expire, on the terms, and subject to the conditions, fixed by law: *Provided*, That where new deeds may be made, the same shall only be granted on the delivery of the defective deed to the marshal, who shall cancel the same as soon as the new deed is made, which shall, after reciting at length the defective deed, declare the property to be conveyed to the original grantee, his heirs or representatives, subject to any right or claim thereto that may have accrued subsequent to the date of the defective deed; and said marshal shall receive two dollars for preparing and executing each deed.

SEC. 8. *And be it further enacted*, That in any suit or action which shall be hereafter instituted by the United States against any corporate body, for the recovery of money upon any bill, note, or other security, it shall be lawful to summon, as garnishees, the debtors of such corporation; and it shall be the duty of any person, so summoned, to appear in open court, and depose, in writing, to the amount which he or she was indebted to the said corporation, at the time of the service of the summons, and at the time of making such deposition; and it shall be lawful to enter up judgment, in favour of the United States, for the sum admitted by such garnishee to be due to the said corporation, in the same manner as if it had been due and owing to the United States: *Provided*, That no judgment shall be entered against any garnishee, until after judgment shall have been rendered against the corporation defendant to the said action, nor until the sum in which the said garnishee may stand indebted be actually due.

SEC. 9. *And be it further enacted*, That where any person summoned as garnishee, shall depose in open court that he or she is not indebted to such corporation, nor was not, at the time of the service of the summons, it shall be lawful for the United States to tender an issue upon such demand, and if, upon the trial of such issue, a verdict shall be rendered

Statements to designate the names of the persons taxed, &c.

Collectors, &c. to pay the moneys received to the clerk, &c.

Clerk to grant deeds, &c. *Proviso.*

Clerks of district courts to render to the Secretary of the Treasury statements of proceedings, &c.

Abatement on bonds for internal duties if paid before due.

Deeds for property sold for the direct tax imposed in 1798.

Proviso.

Defective deeds to be recited at length.

Property liable for claims subsequent to defective deed.

In suits instituted by the United States, debtors of a corporation may be summoned as garnishees.

If persons summoned as garnishees depose they are not indebted, issue may be

tendered, and on judgment against them they are liable for costs.

Persons summoned as garnishees, and failing to attend, are subject to attachment for contempt.

Certain parts of the act of 30th April, 1816, ch. 172, declared to be in full force and virtue.

against such garnishee, judgment shall be entered in favour of the United States, pursuant to such verdict, with costs of suit.

Sec. 10. *And be it further enacted*, That if any person summoned as garnishee under the provisions of this act, shall fail to appear at the term of the court to which he has been summoned, he shall be subject to attachment for contempt of the court.

Sec. 11. *And be it further enacted*, That so much of an act passed the thirtieth of April, one thousand eight hundred and sixteen, entitled "An act to allow drawback of duties on spirits distilled and sugar refined within the United States, and for other purposes," as allows a drawback of four cents upon every gallon of spirits distilled from molasses, and a drawback of four cents per pound upon refined sugar exported from the United States, together with all the regulations and provisions of the said act upon the subject of the said drawbacks, shall be deemed, construed, and taken, to be and remain in full force and virtue, any act or acts to the contrary notwithstanding.

APPROVED, April 20, 1818.

STATUTE I.

April 20, 1818.

Act of Feb. 28, 1795, ch. 36, vol. i. 424.

Expenses incurred by marching militia to places of rendezvous to be adjusted and paid in the same manner as expenses incurred after arrival.

Proviso.

CHAP. LXXXIV.—*An Act to defray the expenses of the militia when marching to places of rendezvous.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, 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 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 places 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.

APPROVED, April 20, 1818.

STATUTE I.

April 20, 1818.

Officers and privates who served in the volunteer cavalry during the late war.

CHAP. LXXXVI.—*An Act for the relief of volunteer mounted cavalry.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That every officer, non-commissioned officer, or private, who served in any volunteer corps of cavalry during the late war, and furnished his own horse or horses, while in the public service aforesaid, shall be allowed at the rate of forty cents per day for each horse so furnished, which such officer, non-commissioned officer, or private, was entitled by law to keep in such service. And that when any officer, non-commissioned officer, or private, in the cavalry service aforesaid, having lost the horse or horses which may have been taken by him into the said service, and having received from the United States another horse or horses, in lieu or in part payment for the horse or horses so previously lost as aforesaid, such officer, non-commissioned officer, or private, shall be entitled to receive the allowance of forty cents per day for the use and risk of the horse on which he may have been so remounted.

APPROVED, April 20, 1818.