

The clerk to make report, and deposit the money, &c.

Proviso.  
Vested legal right to hold clear of redemption at less than two years, not affected.

The court may require higher or other premium, in any case where, &c.

The officer charged with selling real estate for taxes to make report in writing to the clerk of the court within ten days, certified, &c.

The clerk to record the report.

chaser, his executors, or administrators, shall refuse to accept the same, and give a sufficient receipt and acquittance in writing for the same, by way of redemption as aforesaid, then, and in every such case, it shall and may be lawful for such proprietor, his heirs, executors, or administrators, or other person in his or their behalf, to make the redemption aforesaid, as effectually, by paying the said money, with interest as aforesaid, to the clerk of the circuit court for the county of Washington; whose duty it shall be to make report of the same to the said court, immediately, if in session, otherwise on the first day of [the] session then next ensuing, and to deposit the said money for safe keeping, and pay the same over to such purchaser, or his legal representatives, under the direction of the said court: *Provided*, That nothing in this act contained shall be construed to affect the right of any person now entitled, under any law heretofore enacted, to receive any higher or other premium than an interest of ten per centum per annum as aforesaid, upon the redemption of any real estate, other than vacant and unimproved lots heretofore sold for taxes, nor to affect the vested legal right of such person to hold such real estate clear of such right of redemption, at any time less than two years from the time of the sale, such legal right being vested prior to the passing of this act; and that the said court may require such higher or other premium to be paid, by the person redeeming, to the purchaser, in any case wherein it shall appear to the said court that a vested legal right to such premium existed before the passing of this act.

SEC. 2. *And be it further enacted*, That the several collectors of the said taxes, or such other officer of the said corporation as shall be charged with the duty of selling any such real estate for taxes, shall, within ten days after every such sale, transmit to the clerk of the said court an accurate report in writing, certified by the clerk or register of the said corporation, containing a particular description of the property sold, the amount of taxes for the raising of which it has been sold, the names and residence of the person or persons to whom such property belongs, or to whom such taxes have been assessed, and of the purchaser or purchasers, the amount of the purchase money; distinguishing how much has been actually paid, and the clear surplus, if any, coming to the proprietor; which report it shall be the duty of the clerk of the said court forthwith to record among the land records of the said county, and the expense thereof shall be paid by the party who redeems the same.

APPROVED, February 20, 1819.

## STATUTE II.

Feb. 20, 1819.

CHAP. XXXVI.—*An Act providing additional penalties for false entries for the benefit of drawback, or bounty on exportation.*

Act of March 2, 1799, ch. 22.  
A sum equal to the value of the articles, forfeited by persons making false entry for benefit of drawback or bounty, in addition to former penalties.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That in addition to the forfeitures and penalties heretofore provided by law, for making a false entry with the collector of any district, of any goods, wares, or merchandise, for the benefit of drawback or bounty on exportation, the person making such false entry shall, (except in the cases heretofore excepted by law,) forfeit and pay to the United States a sum equal to the value of the articles mentioned or described in such entry; to be sued for, recovered, distributed, and accounted for, in the manner prescribed by the act entitled "An act to regulate the duties on imports and tonnage," passed on the second day of March, one thousand seven hundred and ninety-nine.

APPROVED, February 20, 1819.