

sale: *Provided*, That the same shall be entered with the register of the land office, within the term of two years, or before, if the same shall be offered at public sale: *And provided also*, That, where any such person is settled on, and has improved any school lands in said district, such person shall be governed by the provisions of the fourth section of the act approved on the twenty-second day of April, one thousand eight hundred and twenty-six, entitled "An act giving the right of pre-emption, in the purchase of lands, to certain settlers in the states of Alabama, Mississippi, and territory of Florida."

Proviso.

Proviso.

Act of April 22, 1826, ch. 28.

SEC. 4. *And be it further enacted*, That the register and receiver of the said district shall possess the same powers, and perform the same duties, in relation to the claims confirmed by this act, as are given to, and required of them by the act of Congress of the eighth of May, one thousand eight hundred and twenty-two, entitled "An act supplementary to the several acts for adjusting the claims and titles to lands, and establishing land offices, in the district east of the island of New Orleans.

Powers, &c. of register and receiver.

Act of May 8, 1822, ch. 128.

APPROVED, May 28, 1830.

STATUTE I.

May 28, 1830.

CHAP. CXLVII.—*An Act for the more effectual collection of the impost duties.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the President of the United States, by and with the advice and consent of the Senate, is hereby authorized to appoint an additional appraiser of merchandise for the port of New York, who shall take a similar oath, and have like power and compensation, and perform the same duties, with the appraisers now authorized by law to be appointed at that place.

Act of 1799, ch. 22.

Additional appraiser to be appointed.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury may appoint, not exceeding four assistant appraisers in New York, two in Philadelphia, and two in Boston, who shall be practically acquainted with the quality and value of some one or more of the chief articles of importation, subject to appraisement, to be employed in appraising goods in such manner as shall be directed by the Secretary of the Treasury, and who shall take and subscribe an oath diligently and faithfully to examine and inspect such goods, wares, or merchandise, as the principal appraisers may direct, and truly to report to them, to the best of their knowledge and belief, the true value thereof, according to law; whereupon the principal appraisers shall revise and correct the same as they may judge proper, and report to the collector their decision thereon: but, if the collector shall deem any appraisement of goods too low, he shall have power to order a re-appraisement, either by the principal appraisers, or by three merchants designated by him for that purpose, who shall be citizens of the United States, and cause the duties to be charged accordingly.

Eight assistant appraisers.

Oath and duties of assistants.

Of principals.

Collector to order re-appraisement.

SEC. 3. *And be it further enacted*, That, from and after the thirtieth day of September next, whenever goods of which wool or cotton is a component part, of similar kind, but different quality, are found in the same package, if not imported from beyond the Cape of Good Hope, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, as the average value of the whole; and if the owner, importer, consignee, or agent, for any goods appraised, shall consider any appraisement, made by the appraisers, or other persons designated by the collector, too high, he may apply to the collector in writing, stating the reasons for his opinion, and having made oath that the said appraisement is higher than the actual cost and proper charges on which duty is to be charged, and also, that he verily believes it is higher than the cur-

Rules as to average value.

Appeal.

rent value of the said goods, including said charges, at the place of exportation, the collector shall designate one merchant, skilled in the value of such goods, and the owner, importer, consignee, or agent, may designate another, both of whom shall be citizens of the United States, who, if they cannot agree in an appraisement, may designate an umpire who shall also be a citizen of the United States, and when they, or a majority of them, shall have agreed, they shall report the result to the collector, and if their appraisements shall not agree with that of the United States' appraisers, the collector shall decide between them.

Number of packages to be examined.

Consequences of discrepancy.

1799, ch. 22.

1823, ch. 21.

Goods, when to be delivered.

Proviso.

Goods for re-exportation.

SEC. 4. *And be it further enacted*, That the collectors of the customs shall cause at least one package out of every invoice, and one package at least out of every twenty packages of each invoice, and a greater number, should he deem it necessary, of goods imported into the respective districts, which package or packages he shall have first designated on the invoice to be opened and examined, and if the same be found not to correspond with the invoice, or to be falsely charged in such invoice, the collector shall order, forthwith, all the goods contained in the same entry to be inspected; and if such goods be subject to ad valorem duty, the same shall be appraised, and if any package shall be found to contain any article not described in the invoice, or if such package or invoice be made up with intent, by a false valuation, or extension or otherwise, to evade or defraud the revenue; the same shall be forfeited, and the fifteenth section of the "Act supplementary to an act to amend an act, entitled 'An act to regulate the collection of duties on imports and tonnage, passed second March, one thousand seven hundred and ninety-nine, and for other purposes,'" passed first March, one thousand eight hundred and twenty-three; and also so much of any act of Congress as imposes an additional duty or penalty of fifty per centum on duties upon any goods which may be appraised at twenty five per centum, or ten per centum above their invoice price, is hereby repealed; and no goods liable to be inspected or appraised as aforesaid, shall be delivered from the custody of the officers of the customs, until the same shall have been inspected or appraised, or until the packages sent to be inspected or appraised, shall be found correctly and fairly invoiced and put up, and so reported to the collector: *Provided*, That the collector may, at the request of the owner, importer, consignee, or agent, take bonds, with approved security, in double the estimated value of such goods, conditioned that they shall be delivered to the order of the collector, at any time within ten days after the package or packages sent to the public stores shall have been appraised and reported to the collector. And if, in the mean time, any of the said packages shall be opened, without the consent of the collector or surveyor given in writing, and then in the presence of one of the inspectors of the customs, or if the said package or packages shall not be delivered to the order of the collector, according to the condition of the said bond, the bond shall, in either case, be forfeited.

SEC. 5. *And be it further enacted*, That it shall be the duty of the collector to cause all goods entered for re-exportation, with the right of drawback, to be inspected, and the articles thereof compared with their respective invoices, before a permit shall be given for lading the same; and where the goods so entered shall be found not to agree with the entry, they shall be forfeited: and every importer, owner, consignee, agent, or exporter, who shall enter goods for importation, or for exportation, or transportation from one port or place to another, with the right of drawback, shall deposit with the collector the original invoice of such goods, if not before deposited with the collector, and in that case an authenticated invoice thereof to be filed and preserved by him in the archives of the custom-house, which shall be signed by such importer,

owner, consignee, agent, or exporter, and the oath to be made on the entry of such goods shall be annexed thereto.

SEC. 6. *And be it further enacted*, That the assistant appraisers at New York shall receive a compensation of fifteen hundred dollars per annum; and those at Boston and Philadelphia, a compensation of twelve hundred dollars per annum; to be paid out of the proceeds of the customs; and the clerks, and all other persons employed in the appraisers' office, shall be appointed by the principal appraisers, and their number and compensation limited and fixed by the Secretary of the Treasury.

Compensation of assistant appraiser, &c.

SEC. 7. *And be it further enacted*, That all forfeitures incurred under this act, shall be sued for, recovered, and distributed, according to the provisions of the act, entitled "An act to regulate the collection of duties on imports and tonnage," passed the second day of March, one thousand seven hundred and ninety-nine: *Provided*, That the appraisers and assistant appraisers shall, in no case, receive any proportion of such forfeiture: *And provided also*, That the Secretary of the Treasury shall be, and he is hereby, authorized to remit any such forfeiture whenever he is of opinion that no fraud on the revenue was intended.

Forfeitures.

Act of March 2, 1799, ch. 22.

Proviso.

SEC. 8. *And be it further enacted*, That whenever, in the opinion of the Secretary of the Treasury, it may be necessary in order to carry into full effect the laws for the collection of the revenue, he may authorize the collector of any district into which goods, wares, or merchandise, subject to duty, may be imported, to require the owner, importer, or consignee of such goods, wares, or merchandise, to give bond, in addition to the bond now required by law, in a sum not exceeding the value of such merchandise, that he will produce or cause to be produced, within a reasonable time, to be fixed by the said Secretary, such proof as the said Secretary may deem necessary, and as may be in the power of the said owner, importer, or consignee, to obtain, to enable the collector to ascertain the class or description of manufacture, or rate of duty, to which such goods, wares, or merchandise, may be justly liable.

Additional bond.

SEC. 9. *And be it further enacted*, That, from and after the thirtieth day of September next, all iron manufactured for railroads, shall be liable to the same rate of duty which is now imposed on bar or bolt iron of similar manufacture; and that all scrap iron shall be liable to the same duty that is charged on iron in pigs: *Provided, however*, That when it shall be satisfactorily proved to the Secretary of the Treasury, that any of the said iron imported for the purpose of being applied in the construction of any railroad or inclined plane by any state or incorporated company, has been actually and permanently laid on any such railroad or inclined plane, that then and in that case he may allow to such state or company, a drawback of the duty on such railroad iron so laid, or, if the duty upon the same shall have been actually paid, he may refund the same: *Provided*, such drawback or repayment shall not reduce the duty to be paid on such iron below twenty-five per cent. ad valorem, nor upon any less quantity than twenty tons.

Iron—duty.

Proviso.

Proviso.

APPROVED, May 28, 1830.

STATUTE I.

May 28, 1830.

CHAP. CXLVIII.—*An Act to provide for an exchange of lands with the Indians residing in any of the states or territories, and for their removal west of the river Mississippi.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That it shall and may be lawful for the President of the United States to cause so much of any territory belonging to the United States, west of the river Mississippi, not included in any state or organized territory, and to which the Indian title has been extinguished, as he may judge necessary, to be divided

Districts to be laid off.