

STATUTE I.

March 3, 1804.

[Obsolete.]

Act of July 14, 1798, ch. 70.
Act of March 1, 1805, ch. 20.

Collectors of the direct tax to send transcripts of their sales of land for non-payment of tax to the supervisors or other officers acting in their stead.

Contents of the transcripts.

And to pay over to the same officers any monies received by them under such sales, and belonging to original proprietors.

Forfeiture for failure to comply by collector.

Provision in case of the collector's neglect to comply with the first section.

Lists to be furnished by collectors.

February 28, 1799, ch. 20.

And penalties upon the officers upon whom the duty devolves in that case for their neglect of it.

Supervisors, &c. to keep open the original assessment books, and to

CHAP. XX.—*An Act further to amend the act intituled "An act to lay and collect a direct tax within the United States."*(a)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be the duty of the collectors of the direct tax, under whose direction, or by whom any tract of land may have been sold for non-payment of such tax, and where the time limited by law for the redemption of such lands, shall not have expired before the passing of this act, to transmit within three months after the passing of this act, correct transcripts of the lists of all the tracts of land or lots, which have been sold, either in whole or in part, for non-payment of the said tax before the passing of this act, to the supervisor or to the officers to whom the duties of supervisor may have been transferred, or in case there be no such person, to the marshal of the district within which such lands may lie; and the said collectors shall likewise transmit to the same officer, within three months after the completion of any sale made subsequent to the passing of this act, similar transcripts of the lists of all the tracts of land or lots which shall, after the passing of this act, be sold, either in whole or in part, for non-payment of the said tax, which several transcripts shall, in every case, specify the tract or lot sold, in whole or in part, the quantity of land which has been sold; the time when sold; the amount of tax, charges and costs for which it was sold, and the amount paid by, and the name of the purchaser; and shall also designate all those tracts or lots which shall have been redeemed by the original proprietors, or for their benefit, in conformity with the provisions for that purpose heretofore enacted: and it shall also be the duty of the said collectors to pay over, within the time aforesaid, to the officer to whom the above mentioned transcripts may have been transmitted, the amount of all the monies paid to them by or for the benefit of any original proprietor of lands or lots sold for non-payment of the tax, and subsequent to such sale redeemed in conformity with law, by or for such proprietor, which shall not at the time of transmitting the said transcripts, have been repaid by such collector to the purchaser of such land or lots. And any collector failing to comply with the provisions of this section, or with any of them, shall forfeit and pay the sum of one thousand dollars with costs of suit.

SEC. 2. *And be it further enacted,* That if any collector shall fail to transmit the transcripts required by the first section of this act, within the time aforesaid, it shall be the duty of the supervisor, officer acting as supervisor, or marshal, as the case may be, of the district within which the collection district of such collector may be, to prepare within six months after the passing of this act, from the lists or such other documents as may be in his possession, a similar transcript of the list of lands which such collector had by virtue of the second section of the act, intituled "An act to amend an act, intituled An act to lay and collect a direct tax within the United States," been authorized to sell for non-payment of the said tax; which list shall likewise specify in every case, the tract or lot described in the original assessment, and the amount of tax, charges and costs for which it was liable to be sold; and any supervisor, officer acting as supervisor, or marshal, as the case may be, failing to comply with the provisions of this section shall forfeit and pay the sum of five hundred dollars with costs of suit.

SEC. 3. *And be it further enacted,* That it shall be the duty of the supervisors, officers acting as supervisors, or marshals, as the case may be, to exhibit the before mentioned transcripts, whether transmitted by the collector, or prepared by themselves; and also, to keep open the

(a) Notes to act of July 9, 1798, chap. 70, vol. i. 580.

original assessment lists, and whenever required within the time limited by law for the redemption of lands, or lots, thus sold, to any person wishing to ascertain whether any tract of land or lot has been sold for non-payment of the tax, to receive, within the same period, from any person tendering the same, the amount of the tax, charges and costs for which any such tract of land or lot has been sold, with the interest which shall have accrued on the same as fixed by law, and execute a receipt for the same; which payment, by whomsoever made, shall always be considered to be made for the benefit of the original proprietor; and to pay over, at any time, within the same period, when applied for, the monies and interest received from, or for any original proprietors, who shall have availed themselves of the right of redeeming their lands, agreeably to law, to the person who may have purchased the tract of land or lot, so redeemed, when the same was sold for non-payment of the tax, or to the representative of such person.

SEC. 4. *And be it further enacted,* That it shall be the duty of the said supervisor, person acting as supervisor, or marshal, as the case may be, to file, at the end of two years after the completion of the sales of lands sold within their district, for non-payment of the direct tax, with the clerk of the district court within whose district such lands may lie, correct transcripts, similar to those prescribed by the first section of this act, of the lands or lots sold in whole, or in part, for non-payment of the direct tax, and which shall not have been redeemed by, or for, the original proprietor within the said two years; and also to pay into the clerk's office of the said court, for the use of the purchaser or his representatives, any monies remaining in their hands which shall have been paid by such original proprietors, as shall have availed themselves of the right of redemption: and it shall also be the duty of the said supervisors, officers acting as supervisors, or marshals, as the case may be, when any collector shall have failed to transmit to them, or any of them, the transcripts of the lists of lands sold for non-payment of the tax, as required by the first section of this act, to file with the clerk of the said district court the receipts given by such collector, either for the purchase money of lands or lots, thus sold, to the purchasers, or for the redemption of the same, to original proprietors which shall have been delivered by the purchasers, or original proprietors, as the case may be, of lands, or lots, thus sold, to the said supervisors, officers acting as supervisors, or marshals, in the manner, and within the time prescribed by this act.

SEC. 5. *And be it further enacted,* That the several marshals, for the time being, of the said district courts shall alone have the authority in all cases where the time limited by law for the redemption of lands sold, shall not have expired before the passing of this act; and they are hereby authorized and required to execute deeds for so much of the said lands and lots as shall have been sold to satisfy the amount of the direct tax, charges and costs due thereon, and which shall not have been redeemed by or for the original proprietor, within the time limited by law, to the purchasers of such lands or lots, or their legal representatives: *Provided however, and it is further enacted,* That no such deed shall be executed except for lands or lots contained in the transcripts filed with the clerk of the proper district court, in conformity with the preceding section, or unless the purchaser of any tract of land or lot, sold for non-payment of the tax, shall have filed within three months after the passing of this act, or within three months after such sale, with the supervisor, officer acting as supervisor or marshal, as the case may be, a receipt from the collector for the purchase money, dated within thirty days subsequent to such sale, and specifying distinctly, the original description of the land assessed and the quantity sold: *And provided also,* that no such deed shall, in any case, be executed for any land purchased by or for a collector of the direct tax, and not contained in the

receive, and to pay over to purchasers the amount paid by them for property sold on account of taxes.

Limitation of time in which proprietors in this way may redeem their land.

Supervisors, &c. to lodge transcripts of lands sold for non-payment of tax in the clerks' offices of their districts:

and to pay into the said offices the money received from the original proprietors, to redeem their lands for the purchasers.

Duty of the supervisors, &c. in case of the failure of the collectors to furnish the transcripts prescribed by the first section.

Marshals in certain cases to execute deeds for lands sold, and not redeemed.

No deed to be executed except for lands or lots in the transcripts.

Proviso.

transcript filed with the clerk of the district court; nor for any land, although not returned as redeemed by the collector, which shall appear by a certificate, or receipt of the said collector, filed with the supervisor, or officer acting as supervisor or marshal, as the case may be, before the completion of two years after the sale of such land, and filed by such officer with the clerk of the court, in conformity with the preceding section, to have been redeemed by or for the original proprietor by payment of the tax, charges, costs and interest to the said collector previous to the time limited by the first section of this act, for the transmission of transcripts by the collectors of the direct tax.

Collectors to be answerable to purchasers for any excess paid by them over the lands they receive: lands to be conveyed ascertained by the ratio of tax and land sold.

Proviso.

Fees for services under this act.

SEC. 6. *And be [it] further enacted*, That where any lot or tract of land shall have been sold before the passing of this act, for non-payment of the direct tax, and for a larger sum than the amount of such tax, with the legal charges and costs, the collector of the said tax shall be accountable to the purchaser for the excess of money paid by such purchaser beyond the amount of such tax, charges, and costs: and deeds shall be executed in favour of such purchasers, only for so much of the land as shall bear the same ratio to the whole quantity of land sold, as the amount of the tax, charges and costs bear to the sum for which the land was sold: and whenever a deed shall be executed for a part only of any tract of land, not described previous to the sale, such part shall be laid off at the expense of the purchaser, under the direction of the district court, and in conformity with the instructions given to the collector, by the supervisor, or officer acting as supervisor, respecting the sales of lands sold for non-payment of the direct tax: *Provided*, that hereafter it shall not be lawful for any collector of the said tax, to sell more of any lot or tract of land than will pay the amount of such tax, with the legal charges and costs.

SEC. 7. *And be it further enacted*, That for the services prescribed by this act, the following fees shall be allowed and paid by the parties respectively, that is to say:

To every supervisor for examining the transcripts of land sold, twenty-five cents: for receiving payment of the tax, charges and costs for which any tract of land, or lot, may have been sold in whole, or in part, fifty cents; and for filing a certificate or receipt of the collector, deposited by the purchaser, or original proprietor, six cents.

To the marshal of the court, one dollar for preparing and executing a deed.

APPROVED, March 3, 1804.

STATUTE I.

March 14, 1804.

[Obsolete.]
For what purposes appropriations made.

CHAP. XXI.—*An Act making appropriations for the support of government, for the year one thousand eight hundred and four.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the expenditure of the civil list in the present year, including the contingent expenses of the several departments and officers; for the compensation of the several loan officers and their clerks, and for books and stationery for the same; for the payment of annuities and grants; for the support of the mint establishment; for the expenses of intercourse with foreign nations; for the support of lighthouses, beacons, buoys and public piers; and for satisfying certain miscellaneous claims, the following sums be, and the same hereby are respectively appropriated; that is to say:

For compensations granted by law to the members of the Senate and House of Representatives, their officers and attendants, estimated for a session of four months and a half continuance, one hundred and ninety-eight thousand nine hundred and sixty-five dollars.

For the expense of firewood, stationery, printing, and all other contingent expenses of both houses, including the expense of printing the