



FRIDAY, MARCH 10, 1815.

Vol. XV.

No. 607.

BY AUTHORITY.

Law of the United States.

An act laying a Direct Tax, &c. (Concluded from our last.)

Sec. 15. And be it further enacted.

That whenever a county or state district shall contain more than one assessment district, the principal assessors shall have power, on examination of the lists rendered by the assistant assessors, according to the provisions of this act, to revise, adjust, and equalize the valuation of lands and lots of ground, with their improvements, dwelling houses, and slaves, between such assessment districts, by deducting from, or adding to, either, such a rate per centum, as shall appear just and equitable.

Sec. 16. And be it further enacted.

That the principal assessors shall, immediately after the expiration of the time for hearing and deciding appeals, make out correct lists of the valuation and enumeration in each assessment district, and deliver the same to the board of principal assessors hereinafter constituted, in and for the states respectively. And it shall be the duty of the principal assessors, in each state, to convene, in general meeting, at such time and place, as shall be appointed and directed by the Secretary of the Treasury. And the said principal assessors, or a majority of them, so convened, shall constitute, and they are hereby constituted, a board of principal assessors for the purposes of this act, and shall make and establish such rules and regulations, as to them shall appear necessary for carrying such purposes into effect, not being inconsistent with this act, or the laws of the United States.

Sec. 17. And be it further enacted.

That the said board of principal assessors, convened and organized as aforesaid, shall and may appoint a suitable person or persons, to be their clerk or clerks, who shall hold his or their office or offices, at the pleasure of the said board of principal assessors, and whose duty it shall be to receive, read, and preserve, all tax lists, returns, and other documents delivered and made to the said board of principal assessors, and who shall take an oath or affirmations, (if conscientiously scrupulous of taking an oath,) faithfully to discharge his or their trust; and in default of taking such oath or affirmation, previous to entering on the duties of such appointment, or failure to perform any part of the duties enjoined on him or them respectively by this act, he or they shall respectively forfeit and pay the sum of five hundred dollars, for the use of the United States, to be recovered in any court having competent jurisdiction, and shall also be removed from office.

Sec. 18. And be it further enacted.

That it shall be the duty of the said clerks to record the proceedings of the said board of principal assessors, and to enter on the record the names of such of the principal assessors, as shall attend any general meeting of the board of principal assessors for the purposes of this act. And if any principal assessor shall fail to attend such general meeting, his absence shall be noted on the said record, and he shall, for every day he may be absent therefrom, forfeit and pay the sum of ten dollars for the use of the United States. And if any principal assessor shall fail or neglect to furnish the said board of principal assessors, with the lists of valuation and enumeration of each assessment district within three days after the time appointed as aforesaid for such general meeting of the said board of principal assessors, he shall forfeit and pay the sum of five hundred dollars for the use of the United States, and moreover shall forfeit his compensation as principal assessor. And it shall be the duty of the clerks of the said board of principal assessors, to certify to the Secretary of the Treasury an extract of the minutes of the board, showing such failures or neglect, which shall be sufficient evidence of the forfeiture of such compensation, to all intents and purposes: Provided always, That it shall be in the power of the Secretary of the Treasury to exonerate such principal assessor or assessors from the forfeiture of the said compensation, in whole or in part, as to him shall appear just and equitable.

Sec. 19. And be it further enacted.

That if the said board of principal assessors shall not, within three days after the

first meeting thereof as aforesaid, be furnished with all the lists of valuation of the several counties and state districts of any state or states, they shall, nevertheless, proceed to make out the equalization and apportionment by the act directed, and they shall assign to such counties and state districts, the valuation lists of which shall not have been furnished, such valuation as they shall deem just and right, and the valuation thus made to such counties and state districts by the board of principal assessors, shall be final, and the proportion of direct tax shall be and is hereby declared to be, imposed thereon accordingly.

Sec. 20. And be it further enacted.

That it shall be the duty of the said board of principal assessors, diligently and carefully to consider and examine the said lists of valuation, as well in relation to the states which have been heretofore assessed, as in relation to the states which have not been heretofore assessed, for the direct tax for the year one thousand eight hundred and fourteen, and they shall have power to revise, adjust and equalize the valuation of property in any county or state district by adding thereto or deducting therefrom such a rate per centum, as shall render the valuation of the several counties and state districts just and equitable: Provided, That the relative valuation of property in the same county shall not be changed, unless manifest error or imperfection shall appear in any of the lists of valuation, in which case the said board of principal assessors shall have power to correct the same, as to them shall appear just and right. And if, in consequence of any revision, change, and alteration of the said valuation, any inequality shall be produced in the apportionment of the said direct tax to the several states as aforesaid, it shall be the duty of the secretary of the treasury to report the same to congress, to the intent that provision may be made by law for rectifying such inequality.

Sec. 21. And be it further enacted.

That as soon as the said board of principal assessors shall have completed the adjustment and equalization of the valuation aforesaid, they shall proceed to apportion to each county and state district, its proper quota of direct tax, and they shall lay the same upon all the subjects of direct taxation heretofore prescribed within the respective counties and state districts, according to the provisions of his act, so as to raise upon each county or state district, a quota of taxes bearing the same proportion to the whole direct tax imposed on the state, as the valuation of such county or state district bears to the valuation of the state. And the said board of principal assessors shall, within twenty days after the time appointed by the secretary of the treasury for the first meeting, complete the said apportionment, and shall record the same; they shall hereupon further deliver to each principal assessor a certificate of such apportionment, together with the general lists by the principal assessors respectively presented to the board as aforesaid, and transmit to the secretary of the treasury a certificate of the apportionment by them made as aforesaid; and the principal assessors respectively shall thereupon proceed to revise their respective lists, and alter and make the same in all respects conformable to the apportionment as read by the said board of principal assessors; and the said principal assessors respectively shall make out lists containing the sums payable according to the provisions of his act, upon every object of taxation in and for each collection district; which lists shall contain the name of each person residing within the said district, owning or having the care or superintendance of property lying within the said district, which is liable to the said tax, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district, liable to the payment of the said tax, not owned or occupied by or under the superintendance of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors where known. And the said principal assessors shall furnish to the collector of the several collection districts respectively, within thirty five days after the apportionment is completed as aforesaid, certified copy of such list or lists for their proper collection districts; and in

default of performance of the duties enjoined on the board of assessors and principal assessors respectively by this section, they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having competent jurisdiction: And it is hereby enacted and declared, That the valuation, assessment, equalization and apportionment made by the said board of principal assessors as aforesaid, shall be and remain in full force and operation for laying, levying and collecting, yearly and every year, the annual direct tax by this act laid and imposed, until altered, modified or abolished by law.

Sec. 22. And be it further enacted.

That each collector, on receiving a list as aforesaid from the said principal assessors respectively, shall subscribe three receipts, one of which shall be given on a foil and correct copy of such list, which list shall be delivered by him to, and shall remain with, the principal assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same, and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of taxes to be collected in each county or state district contained in the collection district, one of which aggregate statement and receipts shall be transmitted to the secretary and the other to the comptroller of the treasury.

Sec. 23. And be it further enacted.

That each collector, before receiving any list as aforesaid for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the comptroller of the treasury, in the amount of the taxes assessed in the collection district for which he has been or may be appointed, which bond shall be payable to the United States, with condition for the true and faithful discharge of the duties of his office according to law, and particularly for the due collection and payment of all monies assessed upon such district, and the said bond shall be transmitted to, and deposited by the office of the comptroller of the treasury: Provided always, That nothing herein contained shall be deemed to annul, or in any wise to impair, the obligation of the bond heretofore given by any collector; but the same shall be and remain in full force and virtue, any thing to this act to the contrary thereof in any wise notwithstanding.

Sec. 24. And be it further enacted.

That the annual amount of the taxes so assessed, shall be and remain a lien upon all lands and other real estate, and all slaves of the individuals who may be assessed for the same, during two years after the time it shall annually become due and payable; and the said lien shall extend to each and every part of all tracts or lots of land, or dwelling houses, notwithstanding the same may have been divided or alienated in part.

Sec. 25. And be it further enacted.

That each collector shall be authorized to appoint, by an instrument of writing and his hand and seal, as many deputies as he may think proper, assigning to each such deputy, by that instrument of writing, such portion of his collection district as he may think proper; and also to revoke the powers of any deputy giving public notice of the portion of the district assigned to such deputy; and each such deputy shall have the like authority as every collector to collect the direct tax so assessed within the portion of the district assigned to him, which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible, both to the United States and to individuals, as the case may be, for all monies collected, and for every act done as deputy collector by any of his deputies while acting as such: Provided, That nothing herein contained shall prevent any collector from collecting, himself, the whole or any part of the tax so assessed, and payable in his district.

Sec. 26. And be it further enacted.

That each of the said collectors or his deputies, shall, within ten days after receiving his collection list from the principal assessors respectively as aforesaid, and annually within ten days after he shall be so required by the secretary of the treasury, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four public places in his collection district, that the

said tax has become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within twenty days after such notification; and with respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector in person or by deputy, to apply once at the respective dwellings, within such district and there demand the taxes payable by such persons, which application shall be made within sixty days after the receipt of the collection lists as aforesaid, or after the receipt of the requisition of the secretary of the treasury, as aforesaid, by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes by distress and sale of the goods, chattels or effects, of the persons delinquent as aforesaid. And in case of such distress, it shall be the duty of the officer charged with the collection, to make or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels or effects, or at his or her dwelling with a note of the sum demanded, and the time and place of the sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the court house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale no more than five miles distant from the place of making such distress: Provided, That in any case of distress, for the payment of the duties at resid, the goods, chattels or effects, so distrained, shall and may be restored to the owner or possessor, if prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing and keeping the goods, chattels or effects, so distrained, as may be allowed in like cases by the laws or practice of the state wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels or effects, at public auction, and shall and may retain from the proceeds of such sale, the amount demandable for the use of the United States, with the necessary and reasonable expenses of distress and sale, and a commission of eight per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels or effects, shall have been distrained: Provided, That it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms or household furniture, or apparel necessary for a family.

Sec. 27. And be it further enacted.

That whenever goods, chattels, or effects sufficient to satisfy any tax upon dwelling houses or lands, and their improvements, occupied or superintended by persons known or residing within the same collection district cannot be found, the collector having first advertised the same for thirty days in a news paper printed within the collection district, if such there be, and having posted up, in at least ten public places within the same, a notification of the intended sale, thirty days previous thereto, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. But in all cases where the property liable to a direct tax under this act or the said act of Congress entitled "An act to lay and collect a direct tax within the United States," shall not be divisible so as to enable the collector, by a sale of part hereof, to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges, and commissions, shall be paid to the owner of the property or his legal representatives, or if he or they cannot

be found, or refuse to receive the same, then such surplus shall be deposited in the treasury of the United States, to be there held for the use of the owner, or his legal representatives, until he or they shall make application therefor to the secretary of the treasury, who upon such application shall by warrant of the treasurer, or cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid, cannot be sold for the amount of the tax due thereon, with the said addition of twenty per centum thereto, the collector shall purchase the same in behalf of the United States for the amount aforesaid: Provided, That the owner or superintendent of the property aforesaid, after the same shall have been as aforesaid advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which the sale of the said property shall not take place: Provided also, That the owners, their heirs, executors, or administrators or any person on their behalf, shall have liberty to redeem the lands and other property sold as aforesaid, within two years from the time of sale, upon payment to the collector for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser, with interest for the same, at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale, until the time of redemption shall have expired. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the treasury the surplus, if any there be of the aforesaid addition of twenty per centum on ten per centum as the case may be, after defraying the charges. And in every case of the sale of real estate which has been made under the said act of Congress for the assessment and collection of direct taxes & internal duties, which shall be made under the authority of this act by the collectors or their deputies respectively, or their lawful deputies respectively, or by any other person or persons, the deeds for the estate so sold shall be prepared, made, executed, and proved or acknowledged, at the time aforesaid prescribed, in this act, by the collectors respectively, within whose collection district such real estate shall be situated in such form of law as shall be authorized and required by the laws of the United States, or by the law of the state in which such real estate lies, for making, executing, proving, and acknowledging, deeds of bargain and sale, or other conveyances for the transfer and conveyance of real estate: and for every deed, so prepared, made, executed, proved and acknowledged, the purchaser or grantee shall pay to the collector the sum of five dollars for the use of the collector, marshal or other person, effecting the sale of the real estate thereby conveyed.

Sec. 28. And be it further enacted.

That with respect to property lying in any collection district, not owned, or occupied, or superintended, by some person residing in such collection district, and on which the tax shall or have been paid to the collector within ninety days after the day on which he shall have received the collection list from the said principal assessors respectively as aforesaid, or the requisition of the Secretary of the Treasury, as aforesaid, the collector shall transmit lists of the same to one of the collectors within the same state, to be designated for that purpose by the secretary of the treasury; and the collector who shall have been thus designated by the secretary of the Treasury, shall transmit receipts for all the lists received as aforesaid, to the collector transmitting the same. And the collectors thus designated in each state by the secretary of the treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the state; and the owners of the property on which such taxes may be due, shall be permitted to pay to such collector for the said tax, with an addition of ten per centum thereon: Provided, That such payment is made within one year after the day on which the collector of the district where such property lies, had notified that the tax had become due on the same.

Sec. 29. And be it further enacted.

That when any tax as aforesaid shall have remained unpaid for the term of one year as aforesaid, the collector in the state where the property lies, and