Sec. 11. That there is hereby appropriated, out of any money in the Treasury of the United States not otherwise appropriated, the sum of twelve thousand dollars for the support and relief of the Otoe and Missouria tribe of Indians, to be available immediately; this amount to be used, under the direction of the Secretary of the Interior, in rebuilding agency-buildings in place of those recently destroyed by fire, and for the support of the destitute Indians of said tribe: *Provided*, That the money hereby appropriated shall be repaid to the Treasury of the United States from the proceeds of the sale of the lands of said Indians, heretofore authorized by act of June tenth, eighteen hundred and seventy-two, entitled "An act for the relief of certain tribes of Indians in the Northern superintendency," which repayment the Secretary of the Interior shall cause to be made as soon as the money arising from such sale shall be available.

Sec. 12. That the Secretary of the Interior cause to be prepared and delivered to the Public Printer by the first day of November, eighteen hundred and seventy-four, a tabular statement of the items paid out of the appropriations made for the Indian Department for the year ending June thirtieth eighteen hundred and seventy-four, each item being placed under the appropriation from which it was paid, in such manner as to show the disposition made of each appropriation and the amount unexpended of each; also an itemized statement of the salaries and incidental expenses paid at each agency for the said year, and the appropriations out of which paid, and the number of Indians at each agency; and that the same be laid before Congress on the first day of the next session; and that the report of the Commissioner of Indian Affairs, with the reports of agents, be printed and laid before Congress on the first day of the next session.

Approved, June 22, 1874.

AN ACT to provide for the stamping of unstamped instruments, documents or papers.

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

That all instruments, documents, and papers heretofore made, signed or issued, and subject to a stamp duty or tax under any law heretofore existing and remaining unstamped, may be stamped by any person having an interest therein, or, where the original is lost, a copy thereof, at any time prior to the first of January, eighteen hundred and seventy-six. And said instruments, documents, and papers and any record thereof, shall be as valid, to all intents and purposes as if stamped when made, signed or issued, but no right acquired in good faith shall in any manner be effected by such stamping as aforesaid. *Provided*, That to render such stamping valid, the person desiring to stamp the same shall appear with the instrument, document, or paper, or copy thereof, before some judge or clerk of a court of record, and before him affix the proper stamp; and the said judge or clerk shall indorse on such writing or copy a certificate, under his hand, when made by said judge, and under his hand and seal, when made by said clerk, setting forth the date at which, and the place where, the stamp was so affixed, the name of the person presenting said writing or copy, the fact that it was thus affixed, and that the stamp was duly cancelled in his presence.

Sec. 2. That all laws or parts of laws in conflict with the above, are hereby repealed.

Approved, June 23, 1874.

AN ACT for the creation of a court for the adjudication and disposition of certain moneys received into the Treasury under an award made by the tribunal of arbitration constituted by virtue of the first article of the treaty concluded at Washington the eighth of May, anno Domini eighteen hundred and seventy-one, between the United States of America and the Queen of Great Britain.

*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 be, and he is hereby authorized to nominate, and by and with the advice and consent of the senate, appoint five suitable persons, who shall constitute a court, to be known as the "Court of Commissioners of Alabama Claims." Each of the judges and other officers of said court shall take the oath or affirm prescribed by law to be taken by all officers of the United States. The President shall designate, by appointment, one of the said judges to be presiding judge of the court, and all vacancies which may occur in said court by reason of death, resignation, or inability, or refusal or neglect of any or either of said judges to discharge the duties of his position, shall be filled in the same manner as vacancies occuring in offices under the Constitution of the United States are filled.

Sec. 2. That the said judges shall meet and organize said court in the city of Washington, where the said court shall hold its sittings. Three judges of said court shall constitute a quorum for the transaction of business, and the concurrence of three shall be necessary to decide any question arising before said court.

Sec. 3. That the said court be, and it is hereby, authorized to publish notice of its sessions, and to make all needful rules and regulations not contravening the laws of the United States or the provisions of this act, for regulating the forms and mode of procedure before the said court, and for carrying into full and complete effect the provisions of this act. Such rules and mode of procedure shall conform, as far as practicable, to the mode of procedure and practice of the circuit courts of the United States; and the said court is hereby vested with the same powers now possessed by the circuit and district courts of the United States to compel the attendance and testimony of parties, claimants, and witnesses, to preserve order, and to punish for contempts; and in all claims which shall be presented before said court the person or persons prosecuting such claim shall be deemed the complainant and the United States shall be deemed the respondent. And said court shall have power to compel the production of any books or papers deemed material to the consideration of any claim or matter pending therein.

Sec. 4. That each of the said judges shall be paid monthly, at the rate of six thousand dollars per annum; and they shall have a clerk, who shall be appointed by the President, by and with the advice and consent of the Senate, to be paid at the rate of three thousand dollars per annum; and the said court shall have authority to appoint one short-hand reporter, to be paid monthly, at the rate of two thousand five hundred dollars per annum; and said court shall be further allowed the necessary actual expenses of office-rent, furniture, fuel, stationery, and printing, and other necessary incidental expenses, to be certified by the presiding judge of said court, and to be audited and paid on vouchers under the direction of the Secretary of State.

Sec. 5. That the President may designate a counsellor-at-law, admitted to practice in the Supreme Court of the United States to appear as counsel on behalf of the United States, and represent the interest of the Government in said suit, and in all claims filed for indemnity for losses, as provided by this act, subject to the supervision and control of the Attorney-General. Such counsel shall receive for his services and expenses such reasonable allowance in each claim as may be approved by the court, to be apportioned in each claim adjudicated, and paid from said award upon the certificate of one of the judges.

Sec. 6. That the marshal of the United states for the District of Columbia, or his deputies, shall serve all process issued by said court, process to order in the place of sitting, an l execute the orders of the said court.

Sec. 7. That the said court shall proceed immediately, after its first meeting in the city of Washington, with all convenient dispatch, to arrange and docket the several claims annissible under this act, and to consider the evidence which shall have been or which may be offered by the respective claimants, and in opposition thereto, allowing such further time for the production of such fuuther evidence as may be required and as it shall think reasonable and just, and shall thereupon proceed to determine and award upon each of said claims according to the provisions of this act.

Sec. 8. That the judges of the court created by this act seall convene in the city of Washington as soon as conveniently may be after their appointment; and the said court shall oxist one year from the date of first convening and organizing; and should it be found impracticable to complete the work of the said court before the expiration of the said one year, the said one year, the President may, by proclamation, extend the time of the duration thereof to a period not more than six months beyond the expiration of the said one year; and in such cases all the provisions of this act shall be taken and held to be the same as though the continuance of the said court had been originally fixed by this act at the limit to which it may be thus extended.

Sec. 9. That all records, documents, or other papers which now or hereafter, during the continuance of the court, may come into possession of the Department of State, in relation to such claims, and which shall be found necessary to the examination and adjudication of the same, shall, upon the order or requisition of said court, be delivered to the court for that purpose, and to be given such weight as evidence as the court shall think just.

Sec. 10. That each of the judges shall have authority to administer oaths and affirmations, and to take the depositions of claimants, parties, and witnesses, in all matters appertaining to the investigation or examination of said claims; and if any person shall knowingly and willfully swear or affirm falsely in such examination or deposition to any matter or fact material to the investigation of the claim touching which such person is examined, or if any person, whether claimant or witness, shall so swear or affirm falsely to the contents of any memorial, petition, affidavit, deposition, or other paper containing any matter or fact material in the examination of any claim pending before said court, or to be presented before said court, or shall, in giving testimony, or in swearing or affirming to any deposition, affidavit, or other paper, before any officer authorized to administer oaths to take such testimony, so swear or affirm falsely to any matter or thing material in the examination of any claim pending or to be presented before said court, such person so swearing or affirming falsely as aforesaid shall be deemed guilty of perjury, the same as if such false oath or affirmation had been taken in a judicial proceeding in any of the courts of the United states, and shall be liable to indictment and trial in the district or circuit court of the United States within the district in which such perjury shall have been committed, or in the proper courts of the United States for the Territory or District of Columbia in which such perjury shall have been committed, and shall, upon conviction, suffer such punishment as is provided by the laws of the United states for like offenses.

Sec. 11. That it shall be the duty of said court to receive and examine all claims admissible under this act that may be presented to it, directly resulting from damage caused by the said vessels, cruisers Alabama, Florida, and their tenders, and also all claims admissible under this act directly resulting from damage caused by the said vessel, or the vessels Sumpter and Nashville after her departure from Melbourne on the eighteenth day of February, eighteen hundred and sixty-five, and to decide upon the amount and validity of such claims, in conformity with the provisions hereinafter contained, and according to the principles of law and the merits of the case. Said claims shall be verified by oath of the claimant, and filed in said court within six months next after the organization thereof, as provided in section eight of this act; and no claim shall be received, docketed, or considered that shall have not been so filed within the time specified; but in such unrepresented claim shall be deemed and held to be finally and conclusively waived and barred.

Sec. 12. That no claim shall be admissible or allowed by said court for any loss or damage for or in respect to which the party injured, his assignees or legal representatives, shall have received compensation or indemnity from any insurance company, insurer, or otherwise; but if such compensation or indemnity so received shall not have been equal to the loss sustained, such allowance may be made for the difference. And in no case shall any claim be admitted or allowed for or in respect to unearned freights, premiums, profits, commissions, profits, freights, gains, or advantages, or for wages of officers or seamen for a longer time than one year next after the breaking up and dispersion of the crew of any vessel. And no claim shall be admissible or allowed by all court by or in behalf of any insurance company or insurer, either in its or his corporate capacity, or as owner, mortgagee, or otherwise, in the right of a person or party insured aforesaid, unless such claimant shall show, to the satisfaction of said court that such company or insurer has paid the sum of its or his losses, in respect to his or his war-risks, exceeded the sum of its or his premiums or other gains upon or in respect of such war-risks; and in case of any such allowance, the same shall not be greater than such excess of loss. And no claim shall be admissible or allowed by said court arising in favor of any insurance company for the payment of any sum in satisfaction of the loss under the laws of some one of the United States. And no claim shall be admissible or allowed by said court arising in favor of any person who did not, at the time of his loss, to the protection of the United States in the premises, nor arising in favor of any person who did not at all times faithfully support the allegiance due to the United States.

Sec. 13. That in estimating the compensation to claimants, interest shall be allowed, at the rate of four per centum per annum upon the amount of actual loss or damage which shall be ascertained in each case to have been sustained, from such time as the court shall, in each case, decide that the loss was sustained by the claimant: *Provided, however*, That the amount of such interest shall not be included in the sum awarded by the court, on which judgment may be rendered on said claim; but in each case a report of the amount of such interest, certified under the seal of the court, shall accompany the report of the judgment on the claim to the Secretary of State.

Sec. 14. That the said court shall report to the Secretary of State from time to time its judgments and decisions made by it, a certified copy of which shall, upon the conclusion of the business of the said court, be delivered to the Secretary of the Treasury of the Treasury, who shall thereafter as soon as may be and upon such notice and in such manner as he shall prescribe, pay the said judgments, together with interest at the rate of four per centum per annum on the amount of such judgments from the date certified, unto the persons, respectively, in whose favor the same shall have been rendered, or to their legal representatives, in full satisfaction and discharge of said judgments: *Provided*, That if the sum of all the judgments rendered by the said court in favor of the United States shall exceed the amount received into the Treasury of the United States as proceeds of the sum to be paid by Great Britain, by virtue of the said decision and award, then the Secretary of the Treasury shall distribute, in ratable proportions among the parties in whose favor judgments shall have been rendered, or to their legal representatives, such amounts as shall be received into the Treasury, according to the proportions which their respective judgments shall bear to the whole amount; and the Treasury shall be, and he is hereby, authorized and required to pay the said respective judgments of said court, out of any such money in the Treasury not otherwise appropriated. And for that purpose he is hereby authorized when necessary to issue and sell at public sale, after ten days' notice of the time and place of sale, at not less than par in coin, a sufficient amount of coupon or registered bonds of the United States, in such form as he may prescribe, of denominations of fifty dollars, or some multiple of that sum, redeemable in coin of the present standard value, at the pleasure of the United States after ten years from the date of their issue and bearing interest quarterly in such coin at the rate of five per centum per annum: and upon the payment, from time to time, of the said respective judgments of said court as before provided, the bonds of the United States mentioned in the act approved March third, eighteen hundred and seventy-three, entitled "An act for the creation of a court for the adjudication and disposition of certain money received into the Treasury under an award made by the tribunal of arbitration constituted by virtue of the first article of the treaty concluded at Washington the eighth of May, anno Domini eighteen hundred and seventy-one, between the United States of America and Queen of Great Britain," shall be canceled and extinguished to the amount of such payments; and when all such payments shall have been made, any such bonds remaining shall be also canceled and extinguished; and after the payment of the said judgments, and the re-imbursement of the expenses as herein provided, if there shall remain any part of the said money, the same shall be and remain a fund from which Congress may hereafter authorized the payment of other claims thereon. And the moneys necessary for the payment of the salaries of the judges and other officers authorized by this act, and of the expenses of the said court as hereinbefore mentioned, are hereby appropriated out of any moneys in the Treasury not otherwise appropriated.

Sec. 15. That as soon as the business of said court shall be executed and completed, the records, documents, and all other papers in the possession of the of the court or its officers, shall be deposited in the office of the Secretary of State.

Sec. 17. In ascertaining the amount of such losses, the memorials affidavits, depositions, and any other papers in the several cases of losses claimed respectively, now filed in the State Department, or official copies thereof, may be read in evidence: *Provided*, That no affidavit shall be read except where it appears to the satisfaction of the tribunal that the affiant cannot be produced before it as a witness or his testimony taken by a commission upon interrogatories; and in the hearing of the cause, any party claiming shall produce all books, papers, letters, and documents that may be called for by a general description thereof by an opposing party, or session thereof, on account of their loss or non-production, or suffer such judgment as is prescribed in section fifteen of the act entitled "An act to establish the judicial courts of the United States," approved September twenty-ninth, seventeen hundred and eighty-nine; and on the hearing of the cause, any competent evidence may be produced by either party, either viva voce or by deposition taken upon interrogatories; and for this purpose depositions may be taken by either party de bene, or the court may admit affidavits where it is satisfactorily shown that the witness cannot be produced or his examination by interrogatories and cross examination cannot be had.

Sec. 18. That final may judgement is rendered by said court for indemnity for any loss or claim hereinbefore mentioned against the United states at the time of the signing for the said award, the Secretary of the Treasury shall, upon motion of the attorney or counsel for the claimant, allow, out of the amount thereby awarded, such reasonable counsel and attorney fee for counsel and attorney employed by the claimant or claimants respectively as the court shall determine is just and reasonable, as compensation for the services rendered by such claimant in presenting such claims, which allowance shall be entered as part of the judgement in such case, and shall be made specifically therein as a part of the judgement for indemnification to the attorney or counsel, or both, to whom the same shall be allowed; and a warrant shall thereupon be issued by the United States for the person to whom such allowance shall be made respectively, which shall be in full compensation to the counsel or attorney for proceeding in such claim; and all other fees, on assignments, sales, transfers, either absolute or conditional for services rendered or to be rendered about any claim or part or interest thereof shall be void; and any person or persons hereafter made or done before such judgment is awarded, and the warrant issued thereon, shall be absolutely null and void and of no effect.

Approved, June 23, 1874

AN ACT to amend the customs-revenue law and to repeal moieties.

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

That that thirty-ninth section of the act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteenth, eighteen hundred and sixty-second, the second section of the act entitled "An act to regulate the disposition of the proceeds of fines, penalties, and forfeitures, incurred under the laws relating to the customs, and for other purposes," approved March fourth, eighteen hundred and sixty-seven, be and the same are hereby repealed.

Sec. 2. That all provisions of law under which moieties of any fines, penalties or forfeitures, under the customs-revenue laws, or any share thereto, or commission thereon, are paid to informers, or officers of revenue, or other officers of the United States, are hereby repealed; and from and after the date of the passage of this act the proceeds of all such fines, penalties, and forfeitures shall be paid into the Treasury of the United states.

Sec. 3. That it shall hereafter be the duty of the Secretary of the Treasury, out of any money specifically appropriated by Congress, to make suitable compensation in certain cases under the customs-revenue laws, as hereinafter provided, and for the purpose of making such compensation for the next fiscal year the sum of one hundred thousand dollars is hereby appropriated out of any money in the Treasury not otherwise appropriated; and he shall annually report to Congress, in detail, all payments by him for such purpose.

Sec. 4. That whenever any officer of the customs or other person shall detect and seize goods, wares, or merchandise, in the act of being smuggled, of which have been purchased or procured without the payment of the duties, costs, and charges imposed thereon by the laws of the United States, or which have been fraudulently or clandestinely introduced into the United States contrary to the provisions of the said laws, or which, having been unladen from any vessel or vehicle, are concealed or packed in any manner for the purpose of illegally depriving the revenue of the lawful duties thereon, and shall secure the same for trial by the proper process of law, and shall cause the proceedings to be prosecuted to condemnation, such officer or person shall be entitled to receive, and there shall be paid to him, one-half of the net proceeds of such goods, wares, and merchandise, and of the vessel or vehicle in which the same were found, after deducting the duties, costs, and charges imposed thereon by the laws of the United States: *Provided*, That for the purposes of this act, smuggling shall be construed to mean the act of fraudulently defrauding, or bringing into the United States or, with like intent attempting to bring into the United States, dutiable articles without paying the duties thereon, or the entering the same, through the customs-houses, or submitting them to the officers of the revenue for examination. And whenever any person in the employment of the United States shall furnish to the district attorney, or to any chief officer of the customs, original information concerning any fraud upon the customs-revenue, or any fraud committed against the laws relating to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or their agents, or by any other persons, and such information shall lead to the detection and punishment of such fraud, such person, in addition to any share of the proceeds of the property recovered, to which he may be entitled under the foregoing provisions of this section, shall be paid by the Secretary of the Treasury, on the certificate of the district attorney, such compensation, not exceeding one hundred dollars, as he shall deem just and reasonable, as compensation for the services rendered by such informer, which compensation shall be certified by the district attorney in his annual report to the Secretary of the Treasury.

Sec. 5. That in all suits and proceedings other than criminal arising under any of the laws relating to the customs, the district attorney representing the Government, whenever, in his belief, any business-book, invoice, or paper belonging to or under the control of the defendant or claimant will tend to prove any allegation made by the book, invoice, or paper, and seized, or in the allegation which he expects to prove, and the same is refused him for search or inspection, he may, at his discretion, issue a notice to the defendant or claimant to produce such book, invoice, or paper in obedience to such notice, the allegations stated in the said motion shall be taken as confessed unless the failure or refusal to produce shall be explained to the satisfaction of the court. And if produced, the said attorney shall be permitted, under the direction of the court, to make examination in the matter of examination the defendant or claimant, or his agent, may be present at such entries in said book, invoice, or paper as relate to the matter in question, and may offer the same in evidence on behalf of the United States. But the owner of said books and papers, his agent or attorney, shall be sworn, at the request of the court, the custody of them except pending their examination in court as aforesaid.

Sec. 6. That no payment shall be made to any person furnishing information in any case wherein judicial proceedings shall have been instituted, unless his claim to compensation shall have been established by the decision of the court or judge having cognizance of such proceedings, and the value of his services duly certified by said court or judge for the information, service, or other official action on such case, after the duties, costs, and charges imposed thereon: *Provided*, That for the purposes of this act, suggesting shall be construed to mean the act of fraudulently defrauding, or bringing into the United States or, with like intent attempting to bring into the United States, dutiable articles without paying the duties thereon, or the entering the same, through the customs-houses, or submitting them to the officers of the revenue for examination. And whenever any person in the employment of the United States shall furnish to the district attorney, or to any chief officer of the customs, original information concerning any fraud upon the customs-revenue, or any fraud committed against the laws relating to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or their agents, or by any other persons, and such information shall lead to the detection and punishment of such fraud, such person, in addition to any share of the proceeds of the property recovered, to which he may be entitled under the foregoing provisions of this section, shall be paid by the Secretary of the Treasury, on the certificate of the district attorney, such compensation, not exceeding one hundred dollars, as he shall deem just and reasonable, as compensation for the services rendered by such informer, which compensation shall be certified by the district attorney in his annual report to the Secretary of the Treasury.

Sec. 7. That except in cases of smuggling as aforesaid, it shall not be lawful for any officer of the United States, under any pretense whatever, directly or indirectly, to receive, accept, or contract for any portion of the money which may, under any of the provisions of this act or any other act, accrue to any such person furnishing information; and any such officer who shall so receive, accept or contract for any portion of the money that may accrue as aforesaid shall be guilty of a misdemeanor, and, on conviction thereof, shall be liable to a fine not exceeding five thousand dollars or imprisonment for not more than one year, or both, in the discretion of the court, and shall not be thereafter eligible to any office of honor, trust, or emolument. And and such person so furnishing information as aforesaid, who shall pay to any such officer of the United States or to any person for his use, directly or indirectly, any portion of said money, or any other valuable thing, on account of or because of such money, shall have a right of action against such officer or other person, and his legal representatives, to recover back the same, or the value thereof.

Sec. 8. That no officer, or other person entitled to or claiming compensation under any provision of this act, shall be disqualified from becoming a witness in any action, suit, or proceeding for the recovery, mitigation, or remission thereof, but may be lawfully required to attend and testify in such action, suit, or proceeding, subject to examination and cross-examination in the same manner with other witnesses, without being thereby deprived of any right, title, share, or interest in any fine, penalty, or forfeiture to which such examination may relate, and in every such case the defendant or defendants may appear and testify and be examined and cross-examined in like manner.

Sec. 9. That except in the case of personal effects accompanying the passenger, no importation exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before any officer authorized to administer oaths, showing why it is impracticable to produce such invoice.

Sec. 10. That no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement, in the form of an invoice or otherwise, showing either the actual cost of the merchandise included in such importation, or, to the best of the knowledge, information, and belief of the deponent, the foreign market value thereof; which statement shall be verified by the owner, importer, consignee, or agent desiring to make entry of the merchandise, and which oath shall be administered by the collector or his deputy.

Sec. 11. That before such oath is taken, it shall be lawful for the collector or deputy administering the same to question the deponent touching the sources of his knowledge, information or belief in the premises, and to require him to make known to the same, and to produce any letter or paper, in his possession or under his control, which may assist the officers of the customs in ascertaining the dutiable value of the importation, or any part thereof, and in default of such production, when so requested, such owner, importer, consignee, agent, or attorney shall thereafter be debarred from producing any such letter or paper for the purpose of avoiding any penalty or forfeiture incurred under this act, unless he shall show to the satisfaction of the court that it was not in his power to produce the same when so demanded.

Sec. 12. That any owner, importer, consignee, agent, or other person who shall, with intent to defraud the revenue, make or attempt to make, any entry of imported merchandise, by means of any fraudulent or false invoice, affidavit, letter, or paper, or by means of any false statement, written or verbal, or who shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, enlarged or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, shall for each offense, be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both; and, in addition to such fine, such merchandise shall be forfeited; which forfeiture shall only apply to the whole of the merchandise in the case or package containing the particular article or articles of merchandise to which such fraud or alleged fraud relates; and any vessel or vehicle which may be employed for the forfeiture or confiscation of an entire invoice in consequence of any item or items contained in the same being undervalued, be, and the same is hereby, repealed.

Sec. 13. That any merchandise entered by any person or persons violating any of the provisions of the preceding section, and all box subject to forfeiture under the same section, may while owned by him or them, or while in his or their possession, to double the amount claimed, be taken by the collector and held as security for the payment of any fine or fines incurred as aforesaid, or may be levied upon and sold on execution to satisfy any judgment recovered for such fine or fines; and nothing herein contained shall prevent any owner or claimant from obtaining a release of such merchandise on giving a bond, with sufficient sureties to the satisfaction of, or, in case of judicial procee lings, satisfactory to the court, or the judge thereof, for the payment of any fine or fines so incurred, if found, or, in default of such bond, the merchandise shall in no case be released until all accrued duties thereon shall have been paid or secured.

Sec. 14. That whenever any statute requires that, to the cost or market-value of any goods, wares, and merchandise imported into the United States, there shall be added to the invoice thereof, or, upon the entry of such goods, wares, and merchandise, charges for inland-transportation, commissions, part-duties, expenses of shipping, export-duties, cost of packages, boxes, or other articles containing such goods, wares, and merchandise, or any other incidental expenses attending the packing, shipping, or exportation thereof from the country or place where purchased or manufactured, the omission, without fraud, to add such charges to the invoice, to the end that duty may be levied on the same on such invoice or entry shall not be cause of a forfeiture of such goods, wares, and merchandise, or of the value thereof that it expenses have been incurred, or any part thereof, are omitted, it shall be the duty of the collector or appraiser to add the same, for the purposes of duty, to such invoice or entry, either in items or in gross, at such price or amount as he shall deem just and reasonable, which price or amount shall, in the absence of protest, be conclusive, and in case such price or amount shall be in excess of one hundred per centum of the price or amount so added, which addition shall constitute a part of the dutiable value of such goods, wares, and merchandise, and shall be collectible as provided by law in respect to duties on imports.

Sec. 15. That it shall be the duty of any officer or person employed in the customs-revenue service of the United states, upon detection of any violation of the customs-laws, forthwith to make complaint thereof to the collector of the district whose duty it shall be promptly to report the same to the district attorney of the district in which such frauds shall be committed. Immediately upon the receipt of such complaint, if, in the judgment, it can be sustained, it shall be the duty of such district attorney to cause investigation into the facts to be made before a United States commissioner having jurisdiction thereof, and to initiate proper proceedings to recover the fines and penalties in the premises, and to prosecute the same with the utmost diligence to final judgment.

Sec. 16. That in all actions, suits, and proceedings in any court of the United States now pending or hereafter commenced for the enforcement or declaration of the forfeiture of any goods, wares or merchandise, or to recover the value thereof, or any other sum alleged to be forfeited or recoverable by reason of any violation of the provisions of the customs-revenue laws, or any of such provisions, in which action suit or proceeding an issue or issues of fact shall be joined, it shall be the duty of the court, on the trial thereof, to submit to the jury, as a distinct and separate proposition, whether the alleged facts were done with the actual intention to defraud the United States, and to require upon such proposition a special finding by such jury; or, if such issues be tried by the court without a jury, it shall be the duty of the court to pass upon and decide such proposition as a distinct and separate finding of fact; and in such cases, unless intent to defraud shall be so found, no fine, penalty, or forfeiture shall be imposed.

Sec. 17. That whenever, for an alleged violation of the customs-revenue laws, any person who shall be charged with having personally incurred any fine, forfeiture, or disability other than imprisonment, or shall be interested in any vessel or merchandise seized or subject to seizure, when the appraised value of such vessel or merchandise is not less than one thousand dollars, shall present his petition to the judge of the district in which the alleged violation occurred, or in which the property is situated, setting forth, truly and particularly, the facts, and circumstances of the case, and praying for relief, such judge shall, if the case, in his judgment, requires, proceed to inquire in a summary manner into the circumstances of the case at such reasonable time as may be fixed by him for that purpose, of which the district attorney, and the collector shall be notified by the petitioner, in order that they may attend and show cause why the petition should be refused.

Sec. 18. That the summary investigation hereby provided for may be held before the judge to whom the petition is presented, or, if he shall so direct, before any United States commissioner for such district, and the facts appearing thereon shall be stated and annexed to the petition, and, together with a certified copy of the evidence, transmitted to the Secretary of the Treasury, who shall thereupon have power to mitigate or remit such fine, penalty or forfeiture, or remove such disability, or any part thereof, if, in his opinion, the same shall have been incurred without willful negligence or any intention of fraud in the person or persons incurring the same, and to direct the prosecution, if any shall have been instituted for the recovery thereof, to cease and be discontinued upon such terms or conditions as he may deem reasonable and just.

Sec. 19. That it shall not be lawful for any officer or officers of the United States to compromise or abate any claim of the United States to compromise or abate any claim of the United States arising under the customs laws, for any fine, penalty, or forfeiture incurred by a violation thereof; and any officer or person who shall so compromise or abate any such claim, or attempt to make such compromise or abatement, or in any manner relieve or attempt to relieve from such fine, penalty, or forfeiture shall be deemed guilty of a felony, and, on conviction thereof, shall suffer imprisonment not exceeding ten years, and be fined not exceeding ten thousand dollars: *Provided, however*,, That the Secretary of the Treasury shall have power to remit any fines, penalties, or forfeitures, or to compromise the same, in accordance with existing law.

Sec. 20. That whenever any application shall be made to the Secretary of the Treasury for the mitigation or remission of any fine, penalty, or forfeiture, or the refund of any duties, in case the amount involved is not less than one thousand dollars, the applicant shall notify the district attorney and the collector of customs of the district in which the duties, fine, penalty, or forfeiture accrued; and it shall be the duty of such collector and district attorney to furnish to the Secretary of the Treasury all practicable information necessary to enable him to protect the interests of the United States.

Sec. 21. That whenever any goods, wares, merchandise shall have been entered and passed free of duty, and whenever duties upon any imported goods, wares, and merchandise shall have been liquidated and paid, and such goods, wares and merchandise shall have been delivered to the owner, importer, agent, or consignee, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent or consignee, be final and conclusive upon all parties.

Sec. 22. That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs revenue laws of the United States shall be instituted unless such suit or action shall be commenced within three years after the time when such penalty or forfeiture shall have accrued: *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reconed within this period of limitation.

Sec. 23. That in lieu of the salaries, moieties, and perquisites of whatever name or nature, and commissions on disbursements, now paid to and received by the collectors, naval officers, and surveyors connected with the customs service in the several collection districts of the United States hereinafter named, there shall be paid, from and after the first day of July, eighteen hundred and seventy-four, an annual salary, as follows:

To the collector of the district of New York, twenty thousand dollars.

To the collectors of the diricts of Boston and Charlestown, Massachusetts, and Philadelphia, Pennsylvania, each eight thousand dollars.

To the collectors of the district of San Francisco, California: Baltimore, Maryland, and New Orleans, Louisana, each seven thousand dollars.

To the collector of the district of Portland and Falmouth, Maine, six thousand dollars.

To the naval officer for the district of New York, eight thousand dollars.

To the naval officers of the districts of Boston and Charlestown, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars.

To the surveyors of the ports of Boston, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars.

To the surveyor of the port of New York, eight thousand dollars.

To the surveyors of the ports of Boston, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars.

Sec. 24. That the secretary of the Treasury shall, from time to time, make such regulations as he may deem necessary for the conduct and management of the bonded warehouses, general order stores and other depositories of the imported merchandise throughout the United States; all regulations or orders issued by collectors of customs in regard thereto shall be subject to revision, alteration, or revocation by him; and no warehouse shall be bonded and no general-order store established without his approval. And it shall be the duty of the Secretary of the Treasury, in granting permits to be established general-order warehouses, to require such warehouse or warehouses to be located contiguous, or as near as may be, to the landing places of steamers and vessels from foreign ports; and that no officer of the customs shall have any personal ownership in or connection with any bonded warehouse or general-order store.

Sec. 25. That public cartage of merchandise in the custody of the Government shall be let by contract to the lowest responsible bidder giving security, and shall be subject to regulations approved by the Secretary of the Treasury.

Sec. 26. That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed; but nothing herein contained shall affect existing rights of the United States; and in all cases in which prosecutions have been actually commenced for forfeitures incurred, the Secretary of the Treasury shall have power to make compensation, as provided in the fourth section of this act, to the persons who would under former laws, have been entitled to share in the distribution of such forfeitures.

Approved, June 22, 1874.


# Albany Register.

U. S. Official Paper for Oregon.

FRIDAY, NOVEMBER 20, 1874.


LOTS OF FUN.—The entertainment at the Opera House on Monday and Tuesday nights more than met the expectations of the large audiences in attendance. The proprietor, Dr. Haskell, has acquired a great reputation as an orator, and during the last two years has doubtless accomplished much good through his lectures on temperance. But as there was absolutely no money in this free lecturing business, the Doctor soon found his exchequer running low, and to enable him to do good and still not beggar himself, he gathered around him his present company of choice artists, each a host in his or her line, and while preaching against intemperance and kindred vices, endeavors to instruct and entertain the public in such a manner as will give the most perfect satisfaction, while the financial aid thus obtained enables the Dr. to carry out his philanthropic schemes. Dr. Haskell is assisted by Prof. Steele, a magnificent vocalist, and one of the best cornetists in the country; Mr. Hardinge, also a fine vocalist and cornetinist; Miss Clara Hardinge, the wonderful child pianist and spiritualistic phenomena; and last, though by no means least, Zamloch, the noted prestidigitateur. But the mechanical automata, those wonderful miniature men and women, that leaped and danced and cut up all kinds of shindies, without any visible aid, captured the audience, and during their performance the said audience was in a perfect frenzy of delight. Not the least entertaining part of the entertainment was the gifts distributed at the close. At the door each ticket-holder was presented with an envelope containing a number. At the close of the performances, a child was chosen from the audience, taken upon the platform, where a hat was placed in his hands containing twenty-five slips of paper, upon each of which a number was written; the little fellow drew the slips from the hat one by one, the first slip drawn taking the first prize, and so on. The first number drawn was 20, entitling the holder to $10 cash. W. R. Cannon was the lucky man. Caleb Stewart drew a sack of flour, R. Cheadle a sack of Salt, Harry Godley a bottle of ink, Mrs. Walter Monteith set glass tumblers, and then came a broom, can of honey, paper of coffee, pocket knife, set cups and saucers, bar of soap, can of peaches, etc., drawn, by different persons in the audience. The entertainment was well received throughout, and the only draw back we heard mentioned was the lack of sufficient fire in the heating apparatus to keep the hall warm.

The Olympia *Courier* of the 10th says: "It is thought that a man named Charles Taylor and his wife, who lived near Devil's Head, on the Sound, were drowned some four weeks ago. They had been to Steilacoom and started home in a small rowboat, since which time the boat has been found bottom up, and nothing has been heard of its occupants."

A colored gentleman in Boise City was cleaning a loaded gun recently, when it went off and he could hardly be persuaded that his skull was un injured.

Mr Eugene La Forest, of Oregon City, contemplates visiting the Sandwich Islands shortly, with a view of regaining his shattered health.


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**Surgeon & Physician.**

OFFICE—First street, between Ferry and Washington. RESIDENCE—Third street, two blocks below or east of Methodist Church, Albany, Oregon. v5n40

J. C. POWELL. L. FLINN
**POWELL & FLINN,**
**Attorneys and Counselors at Law**
AND SOLICITORS IN CHANCERY (L. Flinn notary public), Albany, Oregon. Collections and conveyances promptly attended to. 1

**A. W. GAMBLE, M. D.,**
Physician, Surgeon, etc.
OFFICE—On First street, over Weed's grocery store. RESIDENCE—Opposite late residence of John C. Mendenhall, near the Foundry, First street, Albany.
October 22, 1873y

D. M. JONES. J. LINSEY HILL.
**JONES & HILL,**
**PHYSICIANS AND SURGEONS,**
ALBANY, OREGON.
37v4

**J. W. BALDWIN,**
**Attorney and Counselor at Law,**
WILL PRACTICE IN ALL THE Courts in the 2d, 3d and 4th Judicial Districts, in the Supreme Court of Oregon, and in the U. S. District and Circuit Courts.
OFFICE—In Parrish brick, up-stairs, in office occupied by the late N. H. Gunor, First street, Albany, Oregon. to25v6

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