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LAWS OF THE UNITED STATES arst Session of Thirty-seventh Congress

CATHORITY AND

syrpue from imports, to pay interest on the of the United States by the collectors paying

public debt, and for other purposes. Be it enacted by the Senate and House of goods, wares, and merchandise herein enumeronly called muscovado or brown sugar, shen advanced beyond the raw state, above orfeiture to the United States. On all teas, proper evidence of such merchandise having dollars. fifteen cents per pound; on almonds, four cents | been landed abroad to be furnished to the co per pound; shelled almonds, six cents per lector by the importer, one per centum of said pound; on brimstone, crude, three dollars per duties to be retained by the Government, ton; on brimstone, in rolls, six dollars per Sec. 6. And be it further enorted, That the ton; on coffee, of all kinds, four cents per act entitled " An act to provide for the payand; on cocoa, three cents per pound; on ment of outstanding Treasury notes, to auth pound; on cocon, prepared or manufactured, imports, and for other purposes," approved eatt cents per pound; on chicory root, one. March two, eighteen hundred and sixty-one, be cuts per pound; on chocolate, six cents per that is to say. First, in section six, article first. buls fifteen cents per pound; on cinnamon, "liquors," and insert "liquous;" Second, in twenty cents per pound; on cloves, eight the same section, after the word "represent," cents per pound; on cayenne pepper, six cents insert, " Provided also, That no lower rate or one cent per pound; on more and nutmegs, or any other metal than iron," shall be twrnty-five cents per pound; on outs of all inserted; Fourth, section twelve, article first

NO. 40-An Act to provide increased backs, so allowed, shall be retained for the use

Representatives of the United States of Ameralla goods, wares, and merchandise, actually on lea in Congress assembled, That from and shipboard and bound to the United States, after the date of the passage of this act, in and all goods wares, and merchandise, on delies of the duties heretofore imposed by law posit in warehouses or public stores at the on the articles hereinafter mentioned, and on date of the passage of this act, shall be subsuch as may now be exempt from duty, there ject to pay such duties as provided by law shall be levied, collected and paid, on the before and at the time of the passage of this atel and provided for, imported from foreign public store or bonded warehouse after this countries, the following duties and rates of act takes effect and goes into operation, if deduty, that is to say : First, On raw sugar, signed for consumption in the United States, third dollars. must be withdrawn therefrom, or the duties and on sugars not advanced above number thereon paid in three months after the same twelve. Datch standard, by claying, boiling, are deposited, and goods designed for exporta-six dollars. clarifying, or other process, and on sirup of tion and consumption in foreign countries may sigar or of sugar cane and concentrated be withdrawn by the owner at any time be molasses, or concentrated melado, two cents fore the expiration of three years after the and one-third dollars, per pound; and on white and clayed sugar, same are deposited, such goods, if not withdrawn in three years, to be regarded as abansamber twelve, Dutch standard, by clarify doned to the Government, and sold under such two third dollars. ing or other process, and not yet refined, regulations as the Secretary of the Treasury molasses, or any other name than sirup of merchandise upon which duties have been eight and two-third dollars, pagar or of sugar cane, concentrated molasses. paid, if exported to a foreign country, within To the State of Minnesota

seea leaves and cocoa shells, two cents per orize a loan, to regulate and fix the duties on est per pound; and on chicory ground, two and the same is hereby amended, as followson cassia, ten cents per pound; cassia after the words "in cordials and," atrike out per pound; on cayeune pepper, ground, eight amount of duty shall be levied, collected, and its per pound; on currants, five cents per paid on brandy, spirits, and all other spirituous round; on argol, three cents per pound; on beverages, than that now fixed by law for the dollars. ream tartar, six conts per pound; on tartarie description of first proof, but shall be in tartar emetic, and rochelle saits, ten creased in proportion for any greater strength two h per pound; on dates, two cents per than the strength of first proof;" Third, in dollars sound; on figs, five cents per pound; on gin- section seventh, clause fifth, the words " on three cents per pound; on ginger screws, washed or plated, and all other screws. nd, five cents per pound; on liquorice, paste of iron or any other metal than iron," shall be and juice, five cents per pound; liquorice to it, stricken out, and the words " on serews

To the State of Oregon, thirty-five thou-

To the Territory of Utah, twenty-six thou-

and nine bundred and eight-two dollars.

Sec. 16. And be it further enacted, That if
To the Territory of Washington, seven
any such person shall deliver or disclose to any usand seven hundred and fifty-live and one-

said, for otherwise proving for, two cents after the words "eighteen cents," where they ted States be and he is hereby authorized to dispersion of large proper; and object to the said beard of assessors, as after the words "eighteen cents," where they ted States be and he is hereby authorized to cher into per pound; on pepper, six cents per pound; on plums, first occur, insert "or less;" Fifth, section the said beard of assessors, as after the words "eighteen cents," where they ted States be and he is hereby authorized to cher into a per pound; on pepper, six cents per pound; on plums, first occur, insert "or less;" Fifth, section the said beard of assessors, as after the words "eighteen cents," where they ted States be and he is hereby authorized to cher into a per pound; on pepper, six cents per pound; on plums, first occur, insert "or less;" Fifth, section vide, respectively; and upon all and singular the premises, respectively; and from the valuation and cent in the first occur, insert "or less;" Fifth, section vide, respectively; and upon all and singular the premises, respectively; and from the valuation and cent in the first occur, insert "or less;" Fifth, section vide, respectively; and from the valuation and cent in the first occur, insert "or less;" Fifth, section vide, respectively; and upon all and singular the premises, respectively; and from the valuation and cent in the first occur, insert "or less;" Sixth, in part by such assessor, as and upon all and singular the premises, respectively; and from the valuation and cent in the first occur, insert "or less;" Sixth, in part by such assessor, as and upon all and singular the premise, respectively; and from the valuation and cent in the first occur, insert "or less;" Sixth, in part by such assessor, as and upon all and singular the premise, respectively; and the first occur, insert "or less is "fifth, section the first occur, insert "or less is "fifth, section the said beard to dispersion to less and the fifth occur, insert "or less is "fifth, sectio

trials and no move, to be ascertained under such regulations as shall be prescribed by the secretary of the State of Kentucky, seven hundred and sixty-wev. Provided, That the prescribed by the provided of the secretary of the state of Tensary: Provided, That the prescribed part of the State of Kentucky, seven hundred and sixty-wev. Provided, That all property of whatever the per centum on the amount of all draw-backs, respectively.

To the State of Kentucky, seven hundred and sixty-wev. Provided, That the prescribed by the part of the state of Tensase, six hundred and ninety-six of the United States by the collectors paying such as the state of Tensase, six hundred and seventy-one than the such arrawbacks, respectively.

See, 5. And be it further enacted, That all goods, wares, and merchandise, actually on shirpboard and bound to the United States and all goods wares, and merchandise, on depote the warehouses or public stores at the date of the passage of this act, shall be authorized and fifty-one and one-third dollars.

To the State of Missouri, seven hundred and seventy-one with the same may be settinted at the wherein the same may be settinted at the same may be settinted at the wherein the same may be settinted at the wherein the same may be settinted at the same may be settinted at the wherein the same may be decided to t equal in amount to the duty paid on such ma- dred and sixty-seven thousand eighty-nine and the respective assessors, at the rate each of under the State laws imposing direct taxes; shall be the duty of the said board of assessors and, as many deputies as he may think per

To the State of Michigan, five hundred and one thousand seven hundred and sixty-three respective districts, and shall require all per-

To the State of Minnesota, one hundred and to exhibit a written list when required, as concentrated melando, shall be liable to three years, shall be entitled to return duties, eight thousand five hundred and twenty-four aforesaid, and shall consent to disclose the particulars of any and all the lands and lots of pround, with their improvements, buildings and sand one hundred and forty and two-thirds dwelling houses, taxable as aforesaid, then, and

assessor or assistant assessor appointed in pursuance of this act, and requiring a list or lists, To the Territory of Nebraska, nineteen as aforesaid, any false or fraudulent list, with

pound, refined, or partially refined, two cents per pound; spirits of tarpent ne, ten cents per pound; spirits of tarpent ne, ten cents per pound; on oil of cloves, seventy cents per acts and parts of acts repugnant to the propound; on brandy, one dollar and twenty-live visions of this act be and the same are hereby upon the lands, buildings, dwelling houses, and premises, if it be necessary, of such persons so refusing or neglecting, and to make, according stituted, a board of assessors for the purposes

To the State of Kansas, seventy-one thousand seven hundred and forty-three and one-third dollars.

To the State of Arkansas, two hundred and sixty-one thousand eight-hundred and eighty-six dollars.

To the State of Michigan, five hundred and To the State of Michigan and To the State of the State of the State of Michigan and To the St

To the State of Florida, seventy-seven thousand five hundred and twenty-two and two-third dollars.

To the State of Texas, three hundred and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside, and liable to a direct tax where they reside and two third dollars. sampler twelve, Datch standard, by clarifying or other process, and not yet refined,
we and a half cents per pound; or regalar is agars, which repeated to pay
paterized, our cents per pound; on supstance,
or in any way adulterated, and on
sign refined, when they are tinetured,
colored, or in any search, or in any way adulterated, and on
sign refined, when they are tinetured,
colored, or in any search, or in any search, and search,
size cents per gallon; Previded, That all
simps of sugar cane, concentrated
molasses or melado, entered under the name of
molasses, or any other name than six or
molasses, or any way adulterated, and or
molasses, or any way adulterated, and or
molasses, or any way adulterated, and some publical boat of the State of Color district. And be written holders.
To the State of Texas, three hundred and six and
six or the state of the south enditive to a direct tax as aforesaid;
to deliver written lisis of the same; which
the said size to deliver the same spectal to a direct tax as aforesaid;
to deliver the same; which the said size the same spectal to a d twenty-five days after the date of publication to be made as aforesald, to submit the proceed ings of the assistant assessors and the list by them received or taken as atcresaid to the in-To the State of Oregon, thirty-five thouand one hundred and forty and two-thirds
ollars.

To the Territory of New Mexico, sixty-two
housand six hundred and forty-eight dollars.

To the Territory of Utah, twenty-six thouTo the Territory of Utah, twenty-six thouTo the Territory of Utah, twenty-six thousessors: Provided always. That it shall be the duty of said assessor to advertise and attend, not less than two successive days of the said text. The said text which is liable to the said text when such person or per one 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 said tax, not owned or occupied by or under the said tax.

thousand nine hundred and five and one-third exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and the assessors, as aforesaid, shall be made in writing, and shall perfect the particular charges of prosecution; and the valuation and writing, and shall be prosecuted in the assessors and appeals to the assessors, as aforesaid, shall be made in writing, and shall prove the particular charges of prosecution; and the valuation and matter or thing respecting which a decision is requested, and shall, moreover, state the ground dollars.

To the District of Columbia, forty-nine thousand four hundred and thirty-seven and one-third dollars.

See, 9. And be it further enacted, That for the manufacture of the secretary and properties by this act shall, in all requested, and shall, moreover, state the ground assistant assessors, respectively, by this section of principle of inequality or error complained on the source of the secretary and individually forfeit and pay the sum of five hundred dollars to the made out by the assessors and assistant assessors shall have the power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation any court having competent jurisdiction. And the present of the United States is the recovered in any court having competent jurisdiction. And the present of the United States is the recovered in any court having competent jurisdiction. And the present of the United States is the present of the United States. Sec. 9. And be it further enacted, That for the purpose of assessing the above tax and collecting the same, the President of the United States be and he is hereby authorized to dispersion of the purpose of making which they are hereby authorized to enter into

the valuation aforesaid, they shall proceed to district vertise in one newspaper printed in his collecproper quota of direct tax. And the said board of assessors shall, within twenty days after the time appointed by the Secretary of the Treasury for their first meeting, complete duresaid by the said board of assessors; and be said assessors respectively shall make out lists containing the sums psyable according to baying the care or superintendence of propert ation, assessment, equalization and apportion-ment made by the said board of assessors, as

be certified by the assessor and approved by the commissioner of taxes, and one dollar for every andred taxable persons contained in the tax

tion, to be posted up in at least four public places in his collection district, that the said after the receipt of the collection light, ne aforesaid, or after the receipt of the requisit lists containing the sums payable according to the provisions of this net ham every object of the Secretary of the Treasury, as afore-taxation in and for each collection district; said, by the collectors; and if the said taxes which lists shall contain the name of each person residing within the said district owning or after, it shall be lawful for such collector, or lying within the said district which is liable to trace by digtraint and the sale of the goods chattles, or effects of the persons delinquent as aforesaid. And in case of such distraint, 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 chattles which To the Territory of Nebraska, nineteen thousand three hundred and twelve dollars.

To the Territory of Nevada, four thousand five hundred and ninety-two and two-third thousand nine hundred and five and one-third the territory of Nebraska, nineteen and preminencies of any person resident there to receive and determine upon the uppeals a fore-said: And the undered and twelve dollars.

To the Territory of Nevada, four thousand the said assessor, on an appeal respecting the valuation of property, shall be, whether the said assessors shall furnish to the confliction district, there to receive and determine upon the uppeals a fore-said: And the names of the sum payable, and the names of the complex of the sum payable, and the names of the officer making the distraint, shall be left by the assessor, on an appeal respecting the valuation of property, shall be, whether the said assessors shall furnish to the confliction district, there to receive and determine upon the uppeals a fore-said: And the names of the sum payable, may be distrained, a copy of which, signed by the officer making the distraint, shall be left 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 pourt-house of the same county; if not more than ten salles dig use of the United States, to be recovered in any court having competent jurisdiction. And trained, and the time and place for the sale it is hereby exacted and declared that the value thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: Provided, That is any case of diqthis act laid and imposed, until altered, modified or abolished by law.

Sec. 30. And be it further enacted, That for crais per pound; on primes, five cents per pound; on raisins, five cents per pound; on some deliar and pound in page of the Sec. 17. And be it further enacted, That in the same section and page of the Sec. 17. And be it further enacted, That in the same section for the last in page of the Sec. 17. And be it further enacted, That in the same section for the last in the same section for the last per pound; of residence of the same and subtree of counds; in sheets, two dollars and twenty five dollars and twenty five dollars per ton; on the last per pound; in sheets, two dollars and twenty five dollars and twenty five dollars and twenty five dollars and twenty five dollars and and twenty-five exuts per one hundred pounds; and in lien thereof insert "jute yares," both, in section twenty-two, strike out the oppointment of said assessors and collection that, in section twenty-two, strike out the oppointment of said assessors and collection them, shall not be made until form the date of such no said ash, encelling them, shall not be made until form the date of such no said ash, encelling them, shall not be made until form the date of such no said ash, encelling them, shall not be made until form the date of such no said ash, encelling the count of the time for the date of such no said ash, encelling to either such a rate per centum as shall appear just and collection that shall be made until form the date of such no said ash, encelling the count of the same to the same to the board of reasons, conting the county-two, strike out "composition of glass or paste, and set, in per pound; on caustic soda, one cent per pound; on caustic soda, one cent per not contribute the such and assessors and collection that shall be present to such assessor the transfer of the county-two, strike out "composition of glass or paste, when set;" Twellth, section the same to the board of responsible to glass or paste, when set;" Twellth, section the same to the board of some twenty-twe, strike out "composition of glass or paste, when set;" Twellth, section the same to the board of responsible to glass or paste, when set;" Twellth, section the same to the board of some twenty-twe, strike out "composition of glass or paste, when set;" Twellth, section the same to the board of responsible to give such that the same to the board of some twenty-twe, strike out "composition of glass or paste, when set;" Twellth, section the same to the board of responsible to give such the same to the board of some twenty-twe, strike out "composition of glass or paste, when set;" Twellth, section the same to the board of the same to the he overplus, if any there be, to the person whose goods, chattles, or effects shall have been distrained: Provided, That it shall not

of point, or or other contents of the point of the point