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afforeaid addition of twenty per centum, or ten per centum, as the case may be, after destroying the charge. And in every case of the sale of real estate which shall be made under the authority of this act by the collector, respectively, or their lawful deputies, respectively, the deeds for the estates so sold shall be prepared, made, executed and proved or acknowledged at the time and times 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 bargains 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 two dollars, for the use of the collector or other person effecting the sale of the real estate thereby conveyed.

Sec. 87. And be it further enacted, That with respect to property lying within any collection district not owned or occupied, or unpossessed by some person residing in the collection district, and on which the

have been collected; provided, however, that if no property was used by the collector, or no property was left from which could have been recovered, the collector, designated in each such case, by the Secretary of the Treasury, shall receive credit for the value of the tract of land which after being sold by him for sale in manner aforesaid may have been purchased by the United States.

Sec. 88. And be it further enacted,

If any collector shall fail either to render his account, or to answer for, within the time provided, it shall be the duty of the Comptroller of the Treasury, by authority and requirement of such collector, to issue a warrant of distress against the collector and his heirs, to the marshal of the district, commanding the marshal to collect the amount of the said collector's charge, if any, which have been paid by the said collector, and to arrest the said marshal shall be liable to immediate punishment.

superceded by some person residing in such collection district; and on which the tax shall not have been paid to the collector within thirty days after the day on which he shall have received the collection lists from the said 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 collector, 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, 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. 33. And be it further enacted, That when any tax, as aforesaid, shall have remained unpaid for the term of one year, no collector, the sum which may be due, and costs and sale of the goods or any personal effects of the collector; and for want of or effects aforesaid, sufficient, sufficient, and valid warrant, the same to be served upon the person of the collector, committed to prison, there discharged in due course; furthermore, notwithstanding of the collector's resistance, if he abscond, and goods and effects cannot be found in the said warrant, the same deputy shall and may proceed to collect the sum which remains due, and sale of the goods or any personal effects, of the collector, or of the delinquent, the amount of the sum due as aforesaid, shall, and the same declared to be a lien upon the estate of such collector, until the same shall be paid, or satisfied. And for want of or other personal effects his sureties, sufficient warrant of distress, issued proceeding section of this real estate of such collector, or of month thereafter for satisfying the said advertisement for at least less than three public

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 who shall have been designated by the Secretary of the Treasury, as aforesaid, having first advertised the same for sixty days in at least one newspaper, in the State, 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 theron; or if such property is not divisible, as aforesaid, the whole thereof shall be sold, and accounted for in the manner hereinbefore provided. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereto, the collector shall purchase the same in behalf of the United States for such amount and addition. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the Treasury the sum, if any, of the aforesaid addition of tax or twenty per centum, as the case may be, after defraining the said charges.

Sect. 39. *And as it further enacted*, That the collectors, designated as aforesaid by the Secretary of the Treasury, shall deposit with the clerks of the district court of the United States in the respective States, and within which district the property lies, correct lists of the tracts of land, or other real property, sold by virtue of this act for non-payment of taxes, together with the names of owners or presumed owners, and of the purchasers of the same at the public sales aforesaid, and of the amount paid by said purchasers for the same; the owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold, as aforesaid, within two years from the time of sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs, or assigns, of the amount paid by such purchaser for the said land, or other real property, with interest for the same at the rate of twenty per centum per annum, and of a commission of five per centum on such payment for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchasers the money thus paid for their use, and the collector, respectively, shall give deeds for the lands or property aforesaid to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years, as aforesaid, by the original owners thereto, or their legal representatives, or any person in their behalf, and deposit such deeds with

less than three public  
tion district, and in one  
is the county, or district  
prior to the proposed  
shall be sold by the man  
and for all lands and  
purchase of the entire  
conveyances of the man  
executed in due  
give a valid title against  
under delinquent  
sureties aforesaid. A  
may remain of the price  
after satisfying the sale  
and paying the reason  
of sale, shall be return  
of the lands or real estate.

Sect. 40. *And be it en  
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tortion or oppression,  
or shall demand other  
shall be authorized by  
to pay a sum not to  
and dollars, to be rec  
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in any court having c  
and each and every  
ties, shall give rec  
them collected and r  
of this act.*

Sect. 41. *And be it en  
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Sect. 42. *And be it en  
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and dwelling houses  
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their legal title, and shall be in their behalf, and deposit such deeds with such clerk. And the said clerk shall be entitled to receive from the purchaser, for his own use, the sum of one dollar, in addition to the sum herein before made payable to the collector, for every such deed, to be paid on the delivery thereof to such purchaser. And in all cases where lands may be sold under this act for the payment of taxes, belonging to infants, persons of insane mind, married women, or persons beyond age, such persons shall have the term of two years after their respective disabilities shall have been removed, or their return to the United States, to redeem such lands as sold, on their paying into the clerk's office, store-room of the amount paid by the purchaser, with fifty per centum addition thereto, together with ten per centum interest per annum, on the aggregate sum; and on their payment to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises, subsequent to his purchase, the value of which improvements to be ascertained by three or more neighboring freeholders, to be appointed by the clerk aforesaid, who, on actual view of the premises, shall assess the value of such improvements, on their value, and make return of such valuation to the clerk immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by and received from the parties, like costs of suit, as the judge of the district court shall, in that respect tax and allow.

Sect. 40. And it is further enacted, That the several collectors shall, at the expiration of every month, after they shall respectively commence their collections in the next and every ensuing year, transmit to the Secretary of the Treasury a statement of the collections made by them, respectively, within the month, and pay over quarterly, or sooner, if required by the Secretary of the Treasury, the money by them respectively collected, within the said term; and each of the said collectors shall complete his collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the Treasury, and shall render his final account to the Treasury Department, within six months from and after the day when he shall have received the collection lists from the said board of assessors or the said requisition of the Secretary of the Treasury, as aforesaid: Provided, however, That the period of one year and three months from the said annual day shall be annually allowed to the collector designated in each State, as aforesaid,

thereafter they all of such transfers shall be set up to the first another list to the second and the third shall be set up to the collector of the district yearly, and every one thousand eight hundred and twenty days thereafter, to notify the collector of the district of the date of the said collection and collecting the same, and assessing of the same, by the said collector, to be just and proportionate to the assessments and charges by the assessors and collectors, shall pay over and contribute to the said direct tax within the time prescribed.

Sect. 41. And in case any State, or Territory, of the United States, after the assessment and payment of said direct tax, be apportioned to a new district, shall, in a fact of this act, be held direct tax liable in this a lawful Kirby's Bill, in the United States, assessors, assistants, as well as in this act, to be proceeded upon as the same shall prescribe, in the said direct tax State, Territory, notice, nor assessment, or payment of said taxes.

Sect. 42. And any person who shall take a false account of the taxes in any State, or Territory, required to be paid by the collector to the persons, or corporations, of five hundred and a half dollars, or less, shall be allowed under this act, to pay over and account for his services and expenses in carrying out this act in the State, or Territory, in which he resided.

any amount due, or to be collected, for designated in each State, as aforesaid, by the Secretary of the Treasury, with respect to the taxes contained in the lists transmitted to him by the other collectors, as aforesaid.

Sect. 41. And be it further enacted, That each collector shall be charged with the whole amount of taxes by him received, whether contained in the lists delivered to him by the principal collector, respectively, or transmitted to him by other collectors; and shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them received as aforesaid; and also for the taxes of such persons as may have acknowledged, or become insolvent, subsequent to the date of the assessment, and prior to the day when the tax ought, in the opinion of this act, to

remain due, by  
the said chattels,  
the delinquent  
goods, chattels,  
not to satisfy the  
same, may be levied, an-  
swers, who may be  
called to remain until  
of law; and, for  
the commitment  
of, as aforesaid, pr-  
y, chattels, and ex-  
cution to satisfy  
the marshal or his  
agent to levy and  
name due, by  
the said chattels, or  
the surety or sure-  
collector. And the  
sums so collected  
from any collector,  
the same are hereby  
paid the lands and real  
and his sureties  
discharged according  
to the delinquent  
goods and chattels,  
of such collector or  
any attorney for  
the amount of any tax  
imposed by the pro-  
prietor, the lands and  
chattels, and his sure-  
ties, as may be necessary  
warrant, after being  
three weeks in not  
collected in the collec-  
tion of the same, and  
the period next-  
preceding the time for assessing said  
tax, to wit, the year next preceding the first  
of January, eighteen hundred and sixty-  
two; and the said taxes, when so assessed  
and made public, shall become a lien on the  
property or other sources of said income for  
the amount of the same, with the interest  
and other expenses of collection until paid:  
Provided, That, in estimating said income,  
all national, State, or local taxes assessed  
upon the property, from which the income  
is derived, shall be first deducted.

Sec. 50. And be it further enacted, That it  
shall be the duty of the President of the  
United States, and he is hereby authorized,  
by and with the advice and consent of the  
Senate, to appoint one principal assessor  
and one principal collector in each of the  
States and Territories of the United States,  
and in the District of Columbia, to assess  
and collect the internal duties or income tax  
imposed by this act, with authority in each  
of said officers to appoint so many assistants  
as the public service may require, to be  
approved by the Secretary of the Treasury.  
The said taxes to be assessed and collected  
under such regulations as the Secretary of  
the Treasury may prescribe. The said col-  
lectors, herein authorized to be appointed,  
shall give bonds, to the satisfaction of the  
Secretary of the Treasury, in such sum as  
he may prescribe, for the faithful per-  
formance of their respective duties. And the  
Secretary of the Treasury shall prescribe

United States on  
September in the  
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provided further,  
the intention to  
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rumbin shall have  
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assessors, or col-  
lected, or Districts  
appointed, unless  
District shall be  
further, That the  
portioned to a  
Districts of Color  
paid and satisfied  
the release of a  
district, duly ex-  
acted, of any liquidated  
such State, Tax  
amount against  
said, That in such  
State, Territory  
the same choice  
tax as would be  
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Sec. 54. It shall be  
said in their re-  
are hereby au-  
imposed by the  
the recovery and  
covery of any sum  
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be sued for and  
the United States  
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Sec. 55. The  
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want of geo-  
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tion to retain  
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least three

all make out three lists and changes, and trans-  
Secretary of the Treasury,  
Commissioner of Taxes,  
shall be delivered to the col-  
lection district. And it shall  
year, after the said year  
hundred and sixty-two, the  
Secretary of the Treasury  
of the several collectors  
on which it shall be the  
collectors to commence lay-  
the amount direct tax by  
posed, according to the  
tax lists to them delivered  
assessor, as aforesaid, sub-  
alterations therein shall  
in the opinion of the  
Treasury, to conform to the  
aforesaid, ascertained  
aforesaid; and the said col-  
lectors, in all respects, pro-  
clude the collection of the  
in the same manner and  
service before provided and  
it is further enacted, That in  
Territory, or the district of  
notice given of its intention  
ay, or to levy, collect, and  
herein provided for and  
said State, Territory, or Dis-  
any year after the taking ef-  
fet, fail to pay the amount of  
or any part thereof, as pro-  
videth, in such case it shall be  
Secretary of the Treasury of  
to appoint United States  
assessors, and collectors,  
provided, whose duty it shall  
be withal, under such regu-  
and Secretary of the Treasury  
to collect all or any part of  
the same, as though said  
District had not been given  
to levy, collect, and  
or any part thereof;  
it is further enacted, That any  
shall be convicted of wilfully  
oath or affirmation in any of  
which an oath or affirmation is  
taken by this act, shall be  
pains and penalties to which  
liable for wilful and corrupt  
hall, moreover, forfeit the sum  
d dollars.  
it is further enacted, That there  
be to the collectors appointed  
in full compensation for their  
that of their deputies in carry-  
ing effect, a commission of four  
the fourth thousand

the effect, a commission of four  
per centum upon the first hundred thousand  
dollars, and one-half of  
one per centum upon all sums above two  
hundred thousand dollars; such commissions  
computed upon the amounts by  
which they had over and peccanted  
the instructions of the Treasury  
Provided, That in no case  
commissions exceed the sum of  
one dollar for a principal officer  
and one-half dollar for an assistant. And  
be further allowed to each collector  
necessary and reasonable char-  
acter, and black books used in  
the course of their official duties,  
being duly examined and certi-  
fied by the Commissioner of Taxes, shall  
be paid and discharged; and  
such expenses shall be the same as are chargeable  
under the laws of the United States in other  
cases of commitment and custody. And it  
shall be the duty of such collector to pay  
the expenses of such custody, and the same,  
with his fees, shall be allowed on settlement  
of his account. And the persons so com-  
mitted shall have the same right to be dis-  
charged from such custody, as may be allowed  
by the laws of the State or Territory, or  
District of Columbia where he is so held  
in custody, to persons committed under the  
laws of such State or Territory, or District  
of Columbia, for the non-payment of taxes,  
and in the manner provided by such laws;  
or he may be discharged at any time by  
order of the Secretary of the Treasury.  
Sec. 62. And be it further enacted, That  
should any of the people or any of the

## **PROPOSALS**