

# MARYLAND GAZETTE, AND POLITICAL INTELLIGENCER.

ANNAPOLIS, THURSDAY, APRIL 6, 1814.

No. 143

## Property for Sale.

The subscriber will sell at public sale, the plantation, whereon she now resides, in Anne Arundel county, five miles below M. Goy's, on the road leading to Annapolis, and sixteen miles from Baltimore. The tract contains 312 acres of good fertility, and produces well Indian corn, tobacco, small grain, particularly wheat, its distance from the market of Baltimore makes it valuable to any person inclined to go into that line of cultivation. The soil is adapted to early growth of vegetables of all kinds; nearly half of the tract is in wood, of some thriving timber. The improvements are comfortable and in good repair, dwelling house roomy and sufficient for a large family; every convenient house, for stock and poultry; an excellent garden newly built, rich, and set with herbs of almost every kind; a pump of good water in the yard; fruit of every kind. There is some meadow and more can be made with little labour. Any person inclined to purchase, may know the terms by applying to Mr. Richard Gambrell, Dr. Anderson Warfield, in Anne Arundel county, or Mr. Eli Hunt in the city of Baltimore. If the property is not sold at private sale, the 20th day of June next, it will be that day exposed to public sale, at the premises, to the highest bidder.

March 16, 1815.

## Lands for Sale.

By virtue of an order of the court of chancery, in pursuance of an act of the legislature of this state, the subscriber will expose to sale at public auction, on Monday the 17th April next, at Thomas's Tavern in the city of Annapolis, 350 acres of land, part of a tract called

## HAMPTON COURT

originally granted on the 3d Nov. 1770, to Thomas Johnson, and lying in Anne Arundel county.

These lands are part of the quarter of 1,000 acres, purchased by the general John Davidson of Annapolis, from Thomas Johnson, the patentee, on the 25th May, 1783, for himself, certain Benjamin Brooke, and the test of Col. Benjamin Ford. Davidson's acres, his own part, to Caleb Davidson of Thomas, having on the 24th April, 1786, conveyed to him, his part, to Benjamin Brooke, the remaining 350 acres are now because the same will not admit of division between the heirs of Benjamin Ford.

The subscriber is unacquainted with these lands, and of course can give no description either of their particular situation, their soil, or improvements. He supposes that persons inclined to purchase will view them previous to the sale. Mr. Henry Wayman, who lives near the lands, will show them to any person who will call upon him. The title is indisputable.

One sixth of the purchase money to be paid cash to the trustee, on the day of sale; and for the balance, bonds to be given for the payment of one half in 9 months, and the other half in 18 months, from the day of sale, with legal interest.

Thomas H. Bowie, Trustee.  
March 16.

## Public Sale.

By virtue of an order of the court of Anne Arundel county, the subscribers will expose to public sale, on Saturday the 1st April, if fair, or the next fair day, at the dwelling of Edward Kelley, in the Swamp, late of Anne Arundel county deceased,

PART of the personal property of said deceased, consisting of hogs, sheep, cattle, household kitchen furniture, plantation utensils, two sets of blacksmith's tools, all complete. Terms, a credit of six months will be given for all sums above twenty dollars, under this sum the cash to be paid on the day of sale. Sale to commence at ten o'clock.

Elizabeth S. Kelley, Adm.  
Francis Bird, Adm.

All persons having claims against said deceased, are hereby requested to bring them in legally proved, and those who are indebted to the same to make immediate payment.

March 16.

## Public Sale.

In pursuance of an order from the court of Anne Arundel county, the subscriber will offer at public auction, on Saturday the 1st day of April next, at 11 o'clock, at the house of the late Nicholas Carroll, in the city of Annapolis, one Coach, Harness, one Jersey Wagon, and a Chariot. Terms of sale, made known at the time of sale.

Nicholas C. Carroll, Adm.  
of N. Carroll.

March 16.

## An Overseer Wanted.

An honest, industrious, sober man will meet with immediate employment, applying to the subscriber, at his house on the north side Severn.

James M. Carroll.

[VOL. LXXIII.]

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## AN ACT

to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on various goods, wares and merchandise, manufactured within the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the expiration of ninety days subsequent to the passing of this act, there shall be paid upon all goods, wares and merchandise, of the following descriptions, which shall thereafter be manufactured or made for sale within the United States, or the territories thereof, the respective duties following, that is to say: Pig-iron, per ton, one dollar. Castings of iron, per ton, one dollar and fifty cents.

Bar-iron, per ton, one dollar. Rolled or slit iron, per ton, one dollar.

Nails, brads, and sprigs, other than those usually denominated wrought, per pound, one cent.

Candles of white wax, or in part white and other wax, per pound, eight cents.

Mould candles of tallow, or of other than white, or in part of both, per pound three cents.

Hats and caps, in whole or in part of leather, wool or fur; bonnets, in whole or in part of wool or fur, if above two dollars in value, eight per centum ad valorem.

Hats of chip or wood covered with silk or other materials, or not covered, if above two dollars in value, eight per centum ad valorem.

Umbrellas and parasols, if above the value of two dollars, eight per centum ad valorem.

Paper, three per centum ad valorem.

Playing and visiting cards, fifty per centum ad valorem.

Saddles and bridles, six per centum ad valorem.

Boots and bootcases, exceeding five dollars per pair, in value, five per centum ad valorem.

Beer, ale, and porter, six per centum ad valorem.

Tobacco, manufactured segars, and snuff, twenty per centum ad valorem.

Leather, including therein all skins and skins, whether tanned, dressed, or otherwise made, the original manufacture thereof, five per centum ad valorem; which duties shall be paid by the owner or occupier of the buildings or vessels in which, or of the machines, implements, or utensils wherewith said goods, wares and merchandise shall have been manufactured, made, or by the agent or superintendant thereof, the amount thereof payable by any one person at any time, if not exceeding twenty dollars, and if exceeding twenty dollars may be paid in money by a deduction of five per centum from the time of rendering the accounts for the articles so chargeable with duties, required to be rendered by the collector of this act, or without deduction at the next subsequent time prescribed for rendering such accounts.

Sec. 2. And be it further enacted, That every person, who from and after the expiration of ninety days subsequent to the passing of this act, shall be the owner or occupier of any building, or vessel, or machine, implement or utensil, used or intended to be used for the manufacturing, making of such goods, wares and merchandise, or either of them, or shall have such building, or vessel, or machine, implement, or utensil, under his superintendence, or as agent for the owner, or on account, shall before the expiration of the said ninety days, and before the expiration of the said ninety days, shall use, or intend to use, any building, or vessel, or machine, implement, or utensil, as aforesaid, either as owner, occupier, agent or otherwise, shall before he shall begin so to use, or cause the same to be used, give bond, with at least two sureties, to the satisfaction of the collector of internal duties for the district in which the same shall be situated, in a sum not less than the computed duties for one year, nor less than one hundred dollars, that he will, before using or causing the same to be used, make true and exact entry and report in writing to the said collector of every such building or vessel, machine, implement, or utensil owned, occupied or superintended by him, with the size thereof, the names of the owner, occupier, agent and superintendant, the place where situated, & the manner in which, and the time for which, not exceeding one year, it is intended to employ the same, with the denominations and quantities of the articles manufactured or made as aforesaid, which he may have on hand, with the value thereof: that he will thereafter before using or causing the same to be used, make like entry and report of any other building, or vessel, machine, implement or utensil, used or intended to be used, as aforesaid, that he may own, occupy or have the agency or superintendence of, with the size thereof, the names of the owner, occupier, agent and superintendant, the place where situated, and the manner in which and the time for which, not exceeding one year, it is intended to employ the same, with information from time to time of any change in the form, size, agency, ownership, occupancy or superintendence which all or either of the said buildings or vessels, machines, implements or utensils may undergo; that he will from day to day, so long as he may use the same, enter or cause to be entered in a book or books to be kept by him for that purpose, and which shall be open at all times between the rising and the setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of the articles manufactured or made, and will render to the said collector, on the first day of January, April, July, and October, in each year, or within ten days thereafter, a general account in writing, taken from his books, of the denominations and quantities of the said articles, with the aggregate value thereof for three months preceding said days, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue: that he will, at the said times, deliver to the said collector the original book of entries, which book shall be retained by said officer: that he will likewise, from day to day, enter or cause to be entered, in a book or books, to be kept by him for that purpose, and which shall be open at all times, between the rising and setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums, or transcripts thereof, the denominations and quantities of all the hereinafter enumerated manufactured articles sold, specifying in each sale, the name of the person to whom sold, where the amount sold shall exceed ten dollars in value; and that he will render to the said collector, at the time of rendering the said general accounts, a statement in writing, taken from said book or books, in which there shall be specified the denominations and quantities of all such manufactured articles sold on each day, stating distinctly each sale, with the name of the purchaser, and the denominations and quantities sold, and price, where the same shall exceed ten dollars; and the aggregate denominations and quantities, with the aggregate value of all other sales that he will verify, or cause to be verified, the said entries, reports, books, general accounts, and statements, on oath or affirmation, to be taken before the collector, or some officer authorized by law to administer the same, according to the form required by this act, where the same is prescribed; and that he will pay to the said collector the duties which by this act ought to be paid

on the articles so manufactured, and in the said account mentioned, if not exceeding twenty dollars, at the time of rendering an account thereof, with a deduction of two per centum, and if exceeding twenty dollars, either at said time with a like deduction, or at the next subsequent time prescribed for rendering such accounts without deduction; and the said bond may, from time to time, at the discretion of the collector, be renewed or changed in regard to the sureties and penalties thereof. And every such person, whether owner, occupier, agent, or superintendant as aforesaid, shall, at the time of making the entry and report first before stated, obtain agreeably thereto a license for employing, for a term not exceeding one year, such buildings, or vessels, or machines, implements, or utensils, describing the same, with the use to which they are to be applied, the place where situated, the name of the owner, occupier, agent, or superintendant, and the term for which it is intended to use the same; which license the said collector is hereby empowered and directed to grant. And a like license, for any term not exceeding a year, shall be obtained and granted on a like report and entry made at any time thereafter, without requiring a new bond, so long as the bond aforesaid shall remain in force. Which licenses shall be signed by the commissioner of the revenue, and countersigned by the collector who shall issue the same.

Sec. 3. And be it further enacted, That the entries made in the books required to be kept by the second section of this act, shall, on the said first day of January, April, July, and October, or within ten days after each of the said days be verified by the death or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which qualification shall be certified at the end of such entries by the collector or officer administering the same, and shall be in substance as follows: "I (or we) do swear (or affirm) that the foregoing entries were made by me (or us) on the respective days specified, and that they state, according to the best of my (or our) knowledge and belief, the whole quantities and denominations, with the value thereof, of the manufactured (or sold, as the case may be) by \_\_\_\_\_ in the \_\_\_\_\_ of \_\_\_\_\_."

Sec. 4. And be it further enacted, That the owner, occupier, agent, or superintendant aforesaid, shall, in case the original entries required to be made in his books by the second section of this act shall not be made by himself, subjoin to the oath or affirmation of the person by whom they were made, the following oath or affirmation, to be taken as aforesaid: "I do solemnly swear (or affirm) that to the best of my knowledge and belief, the foregoing entries are just and true, and that \_\_\_\_\_ have taken all the means in \_\_\_\_\_ power to make them so."

Sec. 5. And be it further enacted, That in all cases in which the duties aforesaid shall not be duly paid, the person chargeable therewith shall pay in addition ten per centum on the amount thereof: and in case such duties, with said addition, shall not be paid within three months from the time the said duties ought to be paid, the collector for the district shall make a personal demand of the same from such person, or by notice in writing, left at his dwelling, if within the collection district, and if not at the manufactory owned or superintended by such person; and in case of refusal or neglect to pay the said duties, with the addition, within ten days after such demand or notice, the amount thereof shall be recovered by distress and sale of the goods, chattels, and effects of the delinquent; 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 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 not 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 aforesaid, the goods, chattels, or effects so distrained, shall and may be restored to the owner or possessor, or, prior to the day assigned for 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 expenses for 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 or territory 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 sales the amount demandable for the use of the U. 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 beasts of the plough, necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

Sec. 6. And be it further enacted, That all goods, wares and merchandise, which shall be manufactured or made within the U. S. or the territories thereof, the duties on which shall not have been duly paid or secured, according to the true intent and meaning of this act, shall together with the vessels containing the same, be forfeited, and may be seized as forfeited by any collector of the internal duties, and held by him until a decision shall be had thereon according to law; Provided, That said goods, wares, and merchandise shall not be liable to be forfeited in the hands of a bona fide purchaser, who shall have purchased the same without knowledge of the duties not being paid or secured to be paid. And if any person shall conceal or buy any goods, wares and merchandise, as aforesaid, knowing them to be liable to seizure and forfeiture under this act, such person shall on conviction thereof forfeit and pay a sum double the value of the goods so concealed or purchased.

Sec. 7. And be it further enacted, That the owner, occupier, agent or superintendant, as aforesaid, of or for any such building or vessel, machine, implement or utensil, used in the manufacture or making of any of the said goods, wares and merchandise, who shall wilfully neglect or refuse to make true and exact entry and report of the same, or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall forfeit, for every such neglect or refusal, all the goods, wares and merchandise, manufactured or made by or for him, with the vessels containing the same, and the vessels, machines, implements or utensils, used in said manufacture or making, together with the sum of five hundred dollars, to be recovered with costs of suit; which said goods, wares and merchandise, with the vessels or machines, implements or utensils, so used, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon according to law; provided, that seizure be made within three months after the cause for the

same may have occurred, and that a prosecution of action thereupon shall have been commenced by such collector within sixty days after such seizure.

Sec. 8. And be it further enacted, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any acts shall be done contrary to, or any acts omitted that are required to be done by, the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court; Provided, that the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Sec. 9. And be it further enacted, That the duties imposed by this act, shall be considered as applying solely to articles manufactured for sale, and shall not be considered as including any articles manufactured exclusively for the use of the person manufacturing the same.

Sec. 10. And be it further enacted, That the duties laid by this act, shall be payable on all the goods, wares, and merchandise aforesaid, the manufacture or making of which shall not within ninety days after the passing thereof, be fully completed, or which shall not be then in the condition in which they usually are when offered for sale.

Sec. 11. And be it further enacted, That any owner, occupier, agent, or superintendant, as aforesaid, who may have given bond as required in the second section of this act, who shall, after thirty days notice given him in writing, by the collector, fail to renew or change the same in regard to the sureties and penalties thereof, as is in the same section provided, shall thereafter incur the penalties attached to employing the said buildings, or vessels, or machines, implements, or utensils, without having a license therefor.

Sec. 12. And be it further enacted, That the form of the bond required to be given by the second section of this act, as well as the forms of the several oaths, reports, entries, statements, and accounts, by this act required to be taken, kept, and rendered, shall be prescribed by the treasury department, agreeably to which the aforesaid specification of the buildings or vessels in which, or of the machines, implements, or utensils, wherewith, the aforesaid goods, wares and merchandise, shall be manufactured or made, shall be rendered by the owner, occupier, agent, or superintendant thereof.

Sec. 13. And be it further enacted, That the value of the manufactured or made goods wares and merchandise, required to be stated as aforesaid, shall be regulated by the average of the actual sales by the manufacturer, of the like goods, wares and merchandise, during the quarter, where such actual sales may have been made, and where no such actual sales have been made, such value, so far as respects a manufacturer selling exclusively by wholesale, shall be regulated by the average of the market wholesale sales of the like goods, wares and merchandise, and so far as respects a manufacturer selling by retail, by the market sales by retail in like manner.

Sec. 14. And be it further enacted, That if any person shall obstruct, hinder or obstruct a collector in the execution of this act, or of any of the powers or authorities hereby vested in him, or shall forcibly rescue, or cause to be rescued, any goods, wares or merchandise, or vessels, machines, implements, or utensils aforesaid, after the same shall have been seized by him, or shall attempt, or endeavor to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Sec. 15. And be it further enacted, That a collector shall be authorized

with a note of the sum demanded, and the time and place of 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 not 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 aforesaid, the goods, chattels, or effects so distrained, shall and may be restored to the owner or possessor, or, prior to the day assigned for 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 expenses for 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 or territory 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 sales the amount demandable for the use of the U. 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 beasts of the plough, necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

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Sec. 8. And be it further enacted, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any acts shall be done contrary to, or any acts omitted that are required to be done by, the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court; Provided, that the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

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Sec. 15. And be it further enacted, That a collector shall be authorized

with a note of the sum demanded, and the time and place of 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 not 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 aforesaid, the goods, chattels, or effects so distrained, shall and may be restored to the owner or possessor, or, prior to the day assigned for 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 expenses for 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 or territory 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 sales the amount demandable for the use of the U. 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 beasts of the plough, necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

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Sec. 6. And be it further enacted, That all goods, wares and merchandise, which shall be manufactured or made within the U. S. or the territories thereof, the duties on which shall not have been duly paid or secured, according to the true intent and meaning of this act, shall together with the vessels containing the same, be forfeited, and may be seized as forfeited by any collector of the internal duties, and held by him until a decision shall be had thereon according to law; Provided, That said goods, wares, and merchandise shall not be liable to be forfeited in the hands of a bona fide purchaser, who shall have purchased the same without knowledge of the duties not being paid or secured to be paid. And if any person shall conceal or buy any goods, wares and merchandise, as aforesaid, knowing them to be liable to seizure and forfeiture under this act, such person shall on conviction thereof forfeit and pay a sum double the value of the goods so concealed or purchased.

Sec. 7. And be it further enacted, That the owner, occupier, agent or superintendant, as aforesaid, of or for any such building or vessel, machine, implement or utensil, used in the manufacture or making of any of the said goods, wares and merchandise, who shall wilfully neglect or refuse to make true and exact entry and report of the same, or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall forfeit, for every such neglect or refusal, all the goods, wares and merchandise, manufactured or made by or for him, with the vessels containing the same, and the vessels, machines, implements or utensils, used in said manufacture or making, together with the sum of five hundred dollars, to be recovered with costs of suit; which said goods, wares and merchandise, with the vessels or machines, implements or utensils, so used, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon according to law; provided, that seizure be made within three months after the cause for the

same may have occurred, and that a prosecution of action thereupon shall have been commenced by such collector within sixty days after such seizure.

Sec. 8. And be it further enacted, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any acts shall be done contrary to, or any acts omitted that are required to be done by, the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition thereon, penalties and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court; Provided, that the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Sec. 9. And be it further enacted, That the duties imposed by this act, shall be considered as applying solely to articles manufactured for sale, and shall not be considered as including any articles manufactured exclusively for the use of the person manufacturing the same.

Sec. 10. And be it further enacted, That the duties laid by this act, shall be payable on all the goods, wares, and merchandise aforesaid, the manufacture or making of which shall not within ninety days after the passing thereof, be fully completed, or which shall not be then in the condition in which they usually are when offered for sale.

Sec. 11. And be it further enacted, That any owner, occupier, agent, or superintendant, as aforesaid, who may have given bond as required in the second section of this act, who shall, after thirty days notice given him in writing, by the collector, fail to renew or change the same in regard to the sureties and penalties thereof, as is in the same section provided, shall thereafter incur the penalties attached to employing the said buildings, or vessels, or machines, implements, or utensils, without having a license therefor.

Sec. 12. And be it further enacted, That the form of the bond required to be given by the second section of this act, as well as the forms of the several oaths, reports, entries, statements, and accounts, by this act required to be taken, kept, and rendered, shall be prescribed by the treasury department, agreeably to which the aforesaid specification of the buildings or vessels in which, or of the machines, implements, or utensils, wherewith, the aforesaid goods, wares and merchandise, shall be manufactured or made, shall be rendered by the owner, occupier, agent, or superintendant thereof.

Sec. 13. And be it further enacted, That the value of the manufactured or made goods wares and merchandise, required to be stated as aforesaid, shall be regulated by the average of the actual sales by the manufacturer, of the like goods, wares and merchandise, during the quarter, where such actual sales may have been made, and where no such actual sales have been made, such value, so far as respects a manufacturer selling exclusively by wholesale, shall be regulated by the average of the market wholesale sales of the like goods, wares and merchandise, and so far as respects a manufacturer selling by retail, by the market sales by retail in like manner.

Sec. 14. And be it further enacted, That if any person shall obstruct, hinder or obstruct a collector in the execution of this act, or of any of the powers or authorities hereby vested in him, or shall forcibly rescue, or cause to be rescued, any goods, wares or merchandise, or vessels, machines, implements, or utensils aforesaid, after the same shall have been seized by him, or shall attempt, or endeavor to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Sec. 15. And be it further enacted, That a collector shall be authorized

with a note of the sum demanded, and the time and place of 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 not 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 aforesaid, the goods, chattels, or effects so distrained, shall and may be restored to the owner or possessor, or, prior to the day assigned for 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 expenses for 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 or territory 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 sales the amount demandable for the use of the U. 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 beasts of the plough, necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.