

CHAP. LXXXII.—*An Act to provide for erecting additional buildings for the accommodation of the several Executive Departments.*

STATUTE I.
April 20, 1818.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the commissioner of the public buildings cause to be erected, under the direction of the President of the United States, two buildings, suitable for offices for the executive departments, to be placed north of the buildings at present occupied by those departments, and on a line parallel therewith; each of said new buildings to contain forty rooms of convenient size.

Buildings for executive departments under direction of the President.

SEC. 2. *And be it further enacted,* That for the purpose of carrying this act into effect, the sum of one hundred and eighty thousand seven hundred and forty-one dollars be, and the same is hereby appropriated, to be paid out of any moneys in the treasury not otherwise appropriated, and to be expended under the direction of the President of the United States.

Appropriation under the direction of the President.

APPROVED, April 29, 1818.

STATUTE I.

CHAP. LXXXIII.—*An Act supplementary to the several acts relative to direct taxes and internal duties.*

April 20, 1818.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of the Treasury shall be, and he is hereby, authorized to cause any omissions or defects in the assessment of the direct tax, laid in the years one thousand eight hundred and fifteen and one thousand eight hundred and sixteen, in the fifth collection district of Virginia, to be supplied or collected by the principal assessor, for the said district, in such manner as the said Secretary shall see fit: *Provided,* That the said corrections be made, as nearly as may be under existing circumstances, in conformity with the principles applicable to other collection districts, and that the same, so far as they regard the tax laid in the year one thousand eight hundred and fifteen, shall have reference to the day prescribed by the act of January ninth, one thousand eight hundred and fifteen, (a) and so far as they regard the tax laid in the year one thousand eight hundred and sixteen, shall have reference to the first day of June, one thousand eight hundred and sixteen: *And provided,* That, previous to making such corrections, the said principal assessor shall attend at the courthouse of each county within his district, for at least three days, for the purpose of hearing appeals, of which attendance he shall give thirty days' notice, either by handbills posted up, or in a newspaper printed in each county. The time at which the taxes for the said years shall become due, shall be that on which the tax lists shall be delivered to and receipted for by the collector. And to defray the expenses of making said corrections, there is hereby appropriated a sum not exceeding five thousand dollars, to be paid out of any moneys not otherwise appropriated.

The Secretary of the Treasury authorized to cause omissions or defects in assessment of direct tax of 1815—16, in the 5th district of Virginia, to be supplied or corrected, &c.

Proviso, corrections to conform to principles applicable to other districts.

SEC. 2. *And be it further enacted,* That the Secretary of the Treasury be authorized, in case, in his opinion, the public interest require it, to pay for the publications of the collectors of the direct tax, prescribed by the twenty-eighth and twenty-ninth sections of the act of January ninth, one thousand eight hundred and fifteen, a price that shall not exceed that usually paid by individuals for publications made by their order.

Taxes due when the lists are delivered, &c.
5000 dolls. appropriated for making corrections.
Expenses of publication.

1815, ch. 21.

SEC. 3. *And be it further enacted,* That, in cases of the sale of property for direct taxes laid in the years one thousand eight hundred and thirteen, one thousand eight hundred and fifteen, and one thousand eight

Property belonging to infants, &c. sold

(a) An act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same. Jan. 9, 1815, ch. 21.