Fifth. That the two entire townships of land which have already been located by virtue of the act entitled "An act concerning a seminary of learning in the Territory of Arkansas," approved the second of March, one thousand eight hundred and twenty-seven, are hereby vested in and confirmed to the General Assembly of the said State, to be appropriated solely to the use of such seminary by the General Assembly: Provided, That the five foregoing propositions herein offered, are on the condition that the General Assembly or Legislature of the said State, by virtue of the powers conferred upon it by the convention which framed the constitution of the said State, shall provide by an ordinance irrevocable without the consent of the United States, that the said General Assembly of said State shall never interfere with the primary disposal of the soil within the same by the United States, nor with any regulations Congress may find necessary for securing the title in such soil to the bona fide purchasers thereof; and that no tax shall be imposed on lands the property of the United States; and that in no case shall non-resident proprietors be taxed higher than residents; and that the bounty lands granted, or hereafter to be granted, for military services during the late war, shall, whilst they continue to be held by the patentees or their heirs, remain exempt from any tax laid by order or under the authority of the State, whether for State, county, township, or any other purpose, for the term of three years from and after the date of the patents respectively.

Approved, June 23, 1836.
TWENTY-FOURTH CONGRESS. Sess. I. Ch. 230. 1836.

Salt springs. 1836, ch. 87.

Fourth. That all salt springs within the State, not exceeding twelve in number, with six sections of land adjoining, or as contiguous as may be to each, shall be granted to the said State for its use, the same to be selected by the Legislature thereof, on or before the first of January, eighteen hundred and forty; and the same, when so selected, to be used on such terms, conditions, and regulations, as the Legislature of the said State shall direct: Provided, That no salt spring, the right whereof is now vested in any individual or individuals, or which may hereafter be confirmed or adjudged to any individual or individuals, shall, by this section, be granted to said State: And provided, also, That the General Assembly shall never sell or lease the same, at any one time, for a longer period than ten years, without the consent of Congress.

Fifth. That five per cent. of the nett proceeds of the sales of all public lands lying within the said State, which have been or shall be sold by Congress, from and after the first day of July, eighteen hundred and thirty-six, after deducting all the expenses incident to the same, shall be appropriated, for making public roads and canals within the said State, as the Legislature may direct: Provided, That the five foregoing propositions herein offered, are on the condition that the Legislature of the said State, by virtue of the powers conferred upon it by the convention which framed the constitution of the said State, shall provide, by an ordinance irrevocable without the consent of the United States, that the said State shall never interfere with the primary disposal of the soil within the same by the United States, nor with any regulations Congress may find necessary for securing the title in such soil to the bona fide purchasers thereof; and that no tax shall be imposed on lands the property of the United States; and that in no case shall non-resident proprietors be taxed higher than residents; and that the bounty lands granted, or hereafter to be granted, for military services during the late war, shall, whilst they continue to be held by the patentees or their heirs, remain exempt from any tax laid by order or under the authority of the State, whether for State, county, township, or any other purpose, for the term of three years from and after the date of the patents respectively.

APPROVED, June 23, 1836.

Statute I.

June 28, 1836.

CHAP. CCXXX.—An Act to provide for the paying of certain pensioners of the United States, at Pulaski, in the State of Tennessee.

Secretary of War to establish an agency at Pulaski.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and required to establish a pension agency, at Pulaski, in the State of Tennessee, for the payment of all pensioners of the United States, resident in the counties of Lincoln, Giles, Lawrence, and Wayne, in said State; Provided, That the establishment of such agency can be made without any charge to the United States.

Sec. 2. And be it further enacted, That the Secretary of the Treasury be, and hereby is authorized to make the necessary arrangement for the payment of said pensioners.

statute I.

(a) Taxes by the laws of Michigan upon lands sold by the United States:

When the purchaser of land from the United States has paid for it, and received a final certificate, it is taxable property, according to the statutes of Michigan; although a patent has not yet been issued. Carroll v. Safford, 3 Howard, 441. Taxation upon lands so held, is not a violation of the ordinance of 1787, as "an interference with the primary disposition of the soil by Congress;" nor, is it a tax on the lands of the United States. The State of Michigan could rightfully impose the tax. Ibid.

It was competent for the State to assess and tax the lands at their full value, as the absolute property of the holder of the final certificate; and in default of payment, to sell them as if the holder of the certificate owned them in fee. Ibid.