





CONFEDERATE STATES OF AMERICA, }
TREASURY DEPARTMENT, }
RICHMOND, January 3rd, 1862. }

In addition to the Instructions already issued in reference to the War Tax, the attention of all the Collectors and subordinate officers is required to the provisions of the following bill in relation to property which has been, or which is liable to be sequestered as the property of alien enemies :

AN ACT in relation to taxes on property which has been, or which is liable to be sequestered as the property of alien enemies. The Congress of the Confederate States of America do enact, as follows :

SECTION 1. That it shall be the duty of the Receivers, under the Sequestration Act, to pay all taxes upon property of alien enemies, which is liable therefor, within their respective districts, out of any funds in their hands as Receivers, said payment to be charged to the account of the property upon which the tax has been paid: Provided, however, if it appear to any Receiver that such property, in any case, is not worth more than the taxes for which it is liable, he shall report the facts to the Secretary of the Treasury, whose duty it shall be to instruct the Receiver whether he shall pay the taxes or allow the property to be sold for the taxes.

SEC. 2. That the Receivers be authorized to sell by order of Court, and in such manner and upon such terms as the Court may prescribe, any property within their respective districts,

which has been sequestered, or which is liable thereto, for the purpose of raising money for the payment of the taxes aforesaid.

SEC. 3. That whenever a Receiver has not funds in hand, over and above what is necessary for other expenditures, sufficient to pay said taxes, and cannot obtain the same by sale as aforesaid, within the time fixed for the payment of said taxes, he is hereby authorized to give to the Tax Collector, charged with the collection of the taxes, a certificate of the amount due, and he shall specify therein the property upon which the same is due; and the Secretary of the Treasury shall pay the amount so certified to be due, and shall cause the same to be charged to the Sequestration fund. But the giving of the certificate shall be subject to the same condition precedent as provided in regard to payment in the first section of this Act.

SEC. 4. That the Secretary of the Treasury be authorized to make agreements with the several States, counties, cities, and towns, for the postponement of the collection of taxes for which the property of alien enemies, sequestered, or liable to be, and in case any one or more of the States, counties, cities or towns consent to the same, he is hereby empowered to issue certificates for the amount due, bearing interest at the rate of six per cent. per annum, which shall bind the Government to pay the same, and which, when paid, shall be charged to the Sequestration fund.

SEC. 5. That whenever the property of an alien enemy sequestered, or liable thereto has been or shall hereafter be sold for taxes, the Secretary of the Treasury is hereby authorized, with the assent of the State in which the property has been sold, to redeem the same by the payment of the sum or sums required to be paid by citizens in such case, or by the issue of certificates therefor, as hereinbefore provided, should he deem it advisable, and in all such cases, such property shall go into the hands of the Receiver for the district in which the same is situate, and be held and accounted for

in the same manner as other sequestered property ; provided the amount of the redemption shall be charged to the Sequestration fund.

APPROVED, December 23d, 1861.

The provisions of the foregoing Act will be duly observed and carried out by the officers connected with the War Tax Act.

C. G. MEMMINGER,
Secretary of Treasury.









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