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SUPPLEMENT INSTRUCTIONS FOR THE COLLECTORS OF THE WAR TAX.

CONFEDERATE STATES OF AMERICA,

TREASURY DEPARTMENT, }
Richmond, Dec. 26, 1861. }

Congress having passed an Act, explanatory of and supplemental to the War Tax Act, in pursuance thereof the following instructions are issued to all the collectors and subordinate officers:

1. The assessments of all taxable property must, if possible, be completed by the assessors on or before the first day of January ensuing. Where that cannot be done, they shall be completed as near that date as practicable, and the lists shall be made out and handed in to the District Collectors on or before the first day of February, and the District Collectors shall return the lists to the Chief Collector on or before the first day of March ensuing.

2. In cases where further time becomes necessary, by reason of any unforeseen exigency, application must be made to the Secretary of the Treasury for an extension.

3. Persons challenging the assessments will be allowed to do so at any time within three weeks from the first day of February next.

4. The assessors are required to take notice of the more distinct definitions made by the supplementary Act; and where returns already made do not include the taxable property of the tax payer, as set forth in these instructions, the

assessors and collectors are required to make a new or amended assessment, so as to include every subject of taxation.

5. Cash on hand or on deposit in bank is subject to taxation.

6. Money at interest includes all investments and also all bills, bonds, notes or accounts, which bear interest, whether the interest be expressly secured by contract or is payable only by implication of law, and without any reference to the consideration. Money invested or used in the purchase of securities must also be returned; and where the securities belong to a non-resident, they must be returned and the tax paid by the person in possession or having the same under his control.

7. The securities taxed are to be assessed by the assessor at their real value, like other property, according to the best evidence he can procure, and the tax-payers' affidavit may be received as evidence. In case any securities are established to be worthless from the insolvency or total inability of the debtor to pay, they shall not be included in the assessment.

8. The merchandize to be taxed embraces such as belongs to any non-resident which may be in the hands of any agent, attorney or consignee; and such agent, attorney or consignee is made liable to return the same and pay over the tax due thereon.

9. No agricultural products are to be considered exempt from taxation, except such as are in the hands of the producer, or held for his account in the hands of his factor or agent.

10. The Chief Collector in any State which has assumed, or shall assume, the payment of the War Tax, may dispense with the bonds of the District Collectors, if not already taken, and shall notify the Secretary of the Treasury thereof. The District Collectors shall proceed to appoint assessors, and the assessments shall be made, returned and collated in all respects as now required by law, so that the results may

be adjusted and made known to the States in due time to enable them to avail themselves of the privilege of paying the same on or before the first day of April ensuing, and in all such cases the several officers whose legal compensation may be cut off by such payments by the States, may reasonably expect from Congress an equitable equivalent.

11. Each Chief Collector will be allowed a sufficient sum to pay for such reasonable office rent, clerk hire, stationery and contingencies as he may actually be required to pay; but no such payment will be allowed unless the collector shall submit beforehand an estimate to the Secretary of the Treasury of the amount which he will probably require for these particulars.

12. In case any attempt be made to remove any property subject to the War Tax, it shall be the duty of any collector or assessor to seize the same, and give notice to the collector of the District in which the tax should be paid, and such collector shall take possession of the same under the lien created by the law, and cause such legal measures to be taken by distress, sale, or otherwise, as are requisite to procure the payment of the tax.

13. In case any county, town or district, or any part thereof, is occupied by the public enemy, or has been so occupied as to occasion destruction of crops or property, the Chief Collector of the State shall notify the Secretary of the Treasury thereof, and shall certify the facts proper to form a judgment as to the ability of such county; town, district, or part thereof, to pay the War Tax.

C. G. MEMMINGER,

Secretary of the Treasury.

Further Supplementary to an Act to Authorize the Issue of Treasury Notes, and to Provide a War Tax for their Redemption.

SECTION 1. *The Congress of the Confederate States of America do enact*, That the Secretary of the Treasury is hereby authorized to pay over to the several banks, which have made advances to the Government, in anticipation of the issue of Treasury Notes, a sufficient amount, not exceeding ten millions of dollars, for the principal, of Treasury Notes to pay the principal and interest due upon the said advance, according to the engagements made with them.

SEC. 2. The time fixed by the said Act, to which this Act is further supplementary, for making assessments, is hereby extended to the first day of January next; and the time for the completion and delivery of the lists is extended to the first day of February next; and the time for the return of the said lists to the Chief Collector is extended to the first day of March next; and in cases where the time thus fixed shall be found insufficient, the Secretary of the Treasury shall have power to make further extension as circumstances may require.

SEC. 3. The cash on hand, or on deposit in bank, or elsewhere, mentioned in the fourth section of said Act, is hereby declared to be subject to assessment and taxation; and the money at interest, or invested by individuals in the purchase of Bills, Notes, and other Securities for money, shall be deemed to include securities for money belonging to non-residents, and such securities shall be returned, and the tax thereon paid by any agent or trustee having the same in possession or under his control. The term merchandize shall be construed to include merchandise belonging to any non-resident, and the property shall be returned, and the tax paid by any person having the same in possession as agent, attorney or consignee. *Provided*, That the words "money at interest," as used in the Act to which this Act is an amendment, shall be so construed as to include all notes, or

other evidences of debt, bearing interest without reference to the consideration of the same. The exception allowed by the twentieth section for agricultural products shall be construed to embrace such products only when in the hands of the producer, or held for his account. But no tax shall be assessed or levied on any money at interest when the note, bond, bill or other security taken for its payment shall be worthless from the insolvency and total inability to pay of the payer or obligor, or person liable to make such payment; and all securities for money taxable under this Act shall be assessed according to their value, and the assessor shall have the same power to ascertain the value of such securities as the law confers upon him with respect to other property.

SEC. 4. That an amount of money, not exceeding twenty-five thousand dollars, shall be, and the same is hereby, appropriated, out of any money in the Treasury not otherwise appropriated, to be disbursed under the authority of the Secretary of the Treasury, to the Chief State Tax Collectors, for such expenses as shall be actually incurred for salaries of clerks, office hire, stationery and incidental charges; but the books and printing required shall be at the expense of the Department, and subject to its approval.

SEC. 5. The lien for the tax shall attach from the date of the assessment, and shall follow the same into every State of this Confederacy; and in case any person shall attempt to remove any property which may be liable to tax, beyond the jurisdiction of the State, in which the tax is payable, without payment of the tax, the Collector of the District may distrain upon and sell the same, in the same manner as is provided in cases where default is made in the payment of the tax.

SEC. 6. On the report of any Chief Collector, that any county, town, or district, or any part thereof, is occupied by the public enemy, or has been so occupied as to occasion destruction of crops or property, the Secretary of the Treasury may suspend the collection of the tax in such region until the same can be reported to Congress and its action had thereon.

SEC. 7. In case any of the Confederate States shall undertake to pay the tax to be collected within its limits, before the time at which the District Collectors shall enter upon the discharge of their duties, the Secretary of the Treasury may suspend the appointment of such collectors, and may direct the Chief Collector to appoint assessors, and to take

proper measures for the making and perfecting the returns, assessments and lists required by law ; and the returns, assessments and lists so made shall have the same legal validity, to all intents and purposes, as if made according to the provisions of the Act to which this Act is supplementary.

SEC. 8. That tax lists already given, varying from the provisions of this Act, shall be corrected so as to conform thereto.

APPROVED December 19, 1861.



