Pickled Fish and Salted Provisions
*Historical Musings from Salem
Maritime NHS*

Officers of the Revenue
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IN THE BEGINNING

The origin of the collection of customs duties dates far into antiquity. Customs is called thus because it was (and is) “the custom” to acknowledge the sovereignty of boundaries and to recognize the laws and traditions of a political entity, which include the right to collect taxes, particularly when the nature of the interaction is commerce.

The earliest written record of a tax on imported goods in England dates to c.742. The proceeds of the early duties were often remitted to a local entity, a town or abbey, sometimes to an individual by right of privilege.

King John is credited with the earliest attempt to centralize the collection process in 1203. At that time, appointments of officials were made to administer the system, which was to levy a duty of one-fifteenth (6.7%) on imports and exports.

During the period between the Middle Ages and the 18th century, the English system for collecting the revenue continued to evolve. With the expansion of items subject to tax, a bureaucracy for collection of duties developed. The earliest of these titles were the Customer or Collector, Searcher and Surveyor. Other titles appeared as the years passed by. These included Comptroller, Weigher, Finder, various types of Waiter (Land, King’s, Tide, Coast), Registrar, Inspector of Prosecutions, and in 1660, the position of Naval Officer was created to enforce the navigation laws in each of the Plantations and Colonies. Other personnel to be found in the system included a Solicitor, administrative supervisory appointees such as Chief Searcher and Comptroller General, and a support staff of clerks, messengers and boatmen, etc.

At the start of the American Revolution, the despised “excise men” found at American ports were comparable to their fellow officials throughout the British empire, with an administrative headquarters located in Boston which controlled the activities of the American customs business along the coast from Newfoundland to Bermuda. Even after the abandonment of the American colonies by Britain, the newly independent states continued to conduct the Customs function with officials called collectors, surveyors, weighers, gaugers, tidesmen and searchers in the British tradition.
A NEW BEGINNING

Following the signing of the Treaty of Paris in 1783, the new, not exactly united, states squabbled over many issues as if they were separate countries rather than a cohesive entity. Not the least of these disputes was interstate commerce. Duties were imposed on a wide range of products crossing state lines. The situation was compounded even further by inconsistent application of duties on identical foreign goods imported into the various ports within the United States.

Throughout the 1780s it became increasingly apparent that the United States was in serious financial trouble, heavily in debt, with little credibility and no authority to tax.

With the ratification of the Constitution in 1788, one of the first orders of business addressed by the United States Congress was the creation of a means to fund the operation of the government. To this end, President Washington signed the First United States Tariff Act into law on July 4, 1789, effective August 1.

To administer the Tariff Act, President Washington submitted the first nominations for Customs officers to the Senate on August 3, 1789. These included fifty-nine collectors, thirty-three surveyors, and ten naval officers, among the first presidential appointments made under the Constitution. Prominent within the list were men highly regarded by Washington for their integrity and ability who had served with him during the American Revolution. Initially, these officials were assigned to staff fifty-nine Customs districts within eleven states. As the borders of the United States expanded westward, the make up of the administrative divisions changed. By 1810, recently purchased New Orleans became the fifth largest seaport and Texas, with its gulf coast ports, joined the union in 1845. Following the Mexican War, California required Customs facilities on the Pacific coast, and the United States-Canadian border was in place by 1850. Currently, the Customs Service is divided into seven regions comprised of forty-five districts encompassing three hundred ports of entry nation wide.

As originally envisioned, a collection district would, ideally, include a collector, naval officer and surveyor. The naval officer was to serve in the capacity of deputy collector, with the added responsibility of auditing the collector’s accounts for accuracy. Under certain conditions, collectors were authorized to appoint deputy collectors if the workload justified it and the Treasury Department approved the request. At smaller ports, or in instances where a naval officer or surveyor were not present due to death or illness, the collector assumed the responsibilities of the subordinate positions if deputies had not been officially designated to perform them. Likewise, in the event of death or disability of a collector, in the absence of a deputy collector (Salem had a deputy collector from the beginning), the naval officer was temporarily to assume the collector’s
function until a new appointment was made.

The Customs Service, like all government agencies, was staffed through political patronage. Although President Washington’s appointments were primarily based on the ability to do the job, which he considered critical to the national interest, the system soon evolved into a vehicle for rewarding party loyalty. If the candidate was well qualified to fill the position, so much the better. This attitude permeated the organization from top to bottom. Appointees often changed concurrently with the change of administrations. The classic example of this practice is the case of Nathaniel Hawthorne, who was removed from the office of Surveyor of the port of Salem in 1849. The circumstances surrounding this action became a national scandal never to be forgotten. As so often happens when political influence is abused, corruption flourished within the organization throughout the 19th century despite the sworn oaths of obligation to the public trust and the posting of substantial bonds with the comptroller of the treasury. By the 1870s, call for reform by the public, as well as career employees within the system, began to be heard. A Civil Service Commission was established to address the abuses, but it was nearly powerless to make effective change until bolstered by the passage of the Pendleton Civil Service Reform Act of 1883. Over the next ten years, much progress was made in reducing the frequency of incidents of political favoritism and corruption. The nature of Customs enforcement was slowly returning to President Washington’s vision of professionalism based on ability. It was not until 1965, however, that the last vestiges of the old patronage system finally passed into history when Customs was converted to an all-career service.
DUTIES AND RESPONSIBILITIES OF THE CUSTOMS OFFICERS

The Act of March 2, 1799 and its predecessors delineate, in great detail, the specifics of the duties, responsibilities, and compensation of the various Customs officers. These regulations were amended over time as the scope of administering the system changed, but the basic definitions remained until positions were abolished as obsolete. The following are excerpts from the original texts, as referenced in the 1830 edition of the Digest of the Revenue Laws, with comments as applicable.

THE COLLECTOR AND DEPUTY COLLECTOR

The primary presidential level appointment within a Customs district was the collector, the chief executive officer for the district. The duties of the collector were: “At the ports to which there shall be appointed a collector, naval officer and surveyor, the collector shall receive all reports, manifests, and documents, to be made or exhibited on the entry of any ship or vessel: shall record, in books to be kept for that purpose, all manifests; shall receive the entries of all vessels, and of the goods imported in them; shall, together with the naval officer, estimate the amount of the duties payable thereupon, endorsing the amount upon the respective entries; shall receive all moneys paid for duties, and shall take bonds for securing the payment thereof; shall grant all permits for the unloading and delivery of goods; shall with the approbation of the principal officer of the treasury department, employ proper persons as weighers, gaugers, measurers, and inspectors, at the several ports within his district; and also, with the like approbation, provide at the public expense, storehouses for the safe keeping of goods and such scales, weights, and measures, as may be necessary.”

In short, the collector, with the assistance of a deputy collector where authorized, was responsible for all aspects of the collection of duties levied on goods and the regulation of both international and coastwise shipping within his assigned area of jurisdiction. In conjunction with these tasks, the collector was directed to monitor commerce, navigation, fisheries, and manufacturing activity, with an eye toward encouraging and protecting American interests. He acted in the capacity of Public Health Service officer, collecting dues for the relief of sick and disabled seamen and administering the Marine Hospital Service. Collectors superintended the operation of lighthouses and the vessels of the Revenue Marine. They distributed military pension funds, collected various types of statistics and information useful in formulating fiscal policy, and dealt with almost any kind of federal business pertaining to shipping and navigation.

Salem had a both a collector and deputy collector from 1789 to July 1913, when Salem’s Customs function was downgraded from district to port of entry. At that
time, the deputy collector’s position title changed to Collector in Charge and re-
mained so for a number of years thereafter.

THE NAVAL OFFICER

After the collector, the next presidential appointment within the organizational
hierarchy of Customs was the naval officer. The Act of March 2, 1799 addresses
the duties of the naval officer as follows: “The naval officer shall receive copies
of all manifests and entries, and shall, together with the collector, estimate the
duties on all goods subject to duty, (and no duties shall be received without
such estimate,) and shall keep a separate record thereof; shall countersign all
permits, clearances, certificates, debentures and other documents, to be
granted by the collector; he shall also examine the collector’s abstracts of du-
ties, and if found right shall certify them.”

The function of the naval officer, in the most basic terms, was to assist the col-
lector in determining the appropriate duties to be charged, reviewing and coun-
tersigning documents, and auditing the collector’s books for accuracy. The na-
val officer’s position was discontinued at Salem in 1865.

THE SURVEYOR

The surveyor, also a presidential appointee, was directly involved in the docu-
mentation of vessels and their cargoes, and supervised a wide range of activities
carried out during the valuation of goods for duty.

“The surveyor shall superintend and direct all inspectors, weighers, measurers,
and gaugers, within his port, and shall weekly report to the collector the names
of such inspectors, weighers, gaugers or measurers, as may be absent from, or
neglect to do their duty.”

“He shall visit or inspect the vessels therein, and shall make a return in writing
every morning to the collector, if any, at the port where he resides, of all vessels
which shall have arrived from foreign ports or places the preceding day, speci-
fying the names and denominations of the vessels, the masters’ names, from
whence arrived, whether laden or in ballast, whether belonging to the United
States, or to what other nation belonging, and if American vessels, whether the
masters thereof have, or have not, complied with the law, in having the required
number of manifests of the cargo on board, agreeing in substance with the pro-
visions made necessary by law, and shall put on board each of such vessels, one
or more inspectors, immediately after her arrival at his port.”

“He shall ascertain the proof, quantities, and kinds, of distilled spirits
…wines…teas and sugars imported and shall grant certificates…and make re-
turns thereof…”

“He shall examine whether the goods imported in any vessel, and the deliveries
thereof...correspond with the permits for landing the same; and if any error or disagreement appear, he shall report the same to the collector, and to the naval officer...

“He shall superintend the lading, for exportation, of all goods entered for the benefit of drawback, bounty, or allowance, and shall examine and report whether the kind, quantity, and quality of the goods...correspond with the entries and permits granted therefor.”

“He shall, from time to time, and particularly on the first Mondays in January and July, in each year, examine and try the weights, measures, and other instruments, used in ascertaining the duties on imports, with standards to be provided by each collector, at the public expense for that purpose...

“There shall be paid to each surveyor [fees] for the admeasurement and certifying the same, of every vessel...All which fees shall be paid by the master or owner of the vessel in which such services shall be performed to the surveyor by whom they shall be performed...

At Salem, the function of surveyor became obsolete in 1875.

THE INSPECTORS

The duties of an inspector were addressed in the Act of March 2, 1799, under powers and duties common to the various officers of Customs. In the ports of Boston, New York, Philadelphia, Baltimore, Charleston, Savannah and later, New Orleans, inspectors were not permitted to hold, concurrently, other positions engaged in the collection of the customs duties. It has been observed that in Salem, some men were listed under combined titles such as Inspector and Measurer. Originally authorized at one dollar and twenty five cents per day in 1789, and increased to two dollars per day by 1799, the Act of April 26, 1816 allowed inspectors a daily salary not to exceed three dollars. In 1905, eighty-nine years later, inspectors still made three dollars per day!

The Act of February 18, 1793 states: “Any officer of the revenue may go on board any vessel, whether she be within or without his district, and the same in-
spect, search and examine, and if it shall appear that any breach of the laws of
the United States has been committed, whereby such vessel, or the goods on
board, or any part thereof, are liable to forfeiture, may make seizure of the
same.”

In 1799, the enforcement warrant was strengthened: “The several officers of the
customs shall seize and secure any vessel or goods liable by virtue of any act of
the United States, respecting the revenue, as well without, as within, their re-
spective districts.” Obstruction of Customs officers during the course of their
duty incurred substantial penalties.

The inspection function continues to the present in Salem; the inspector as-
signed to Gloucester travels to Salem as needed to process the arrivals of tank-
ers and colliers at the Salem Generating Station.

WEIGHERS, GAUGERS AND MEASURERS
The surveyor assigned the various tasks to the incumbents filling these posts,
who were frequently drawn from the ranks of retired shipmasters familiar with
the technical practices of the positions. They were paid on a monthly basis, the
salaries determined by the number of units gauged, measured, weighed, marked
and recorded according to a schedule set forth in the regulations.

“The weighers, gaugers, and measurers, employed in the service of the revenue,
shall, within three days after any vessel is discharged, make returns of the ar-
ticles by them respectively weighed, gauged, or measured, out of such vessel;
and such returns shall be made in books to be prepared for them for that pur-
pose, and kept in the customhouses.”

The signature of Captain William Story, a retired mariner who served as a weigher and gauger
from 1827 to 1853. He retired from the Customs Service at the age of 79.

Some of the increments of payment included: “...for the measurement of every
one hundred bushels of grain forty-five cents...for the measurement of every
one hundred bushels of coal, ninety cents; for the weighing of every one hun-
dred and twelve pounds, and marking every cask, box or package, weighing
more than two hundred pounds each ...in the other districts [exclusive of New
York, Pennsylvania, Boston and Charlestown, Baltimore and Norfolk] three
cents; for the gauging and marking of every cask...twelve cents...”, etc.
The tools of the trade included large portable balance beams and smaller scales, with various accessories, caliper gauges and gauging spears for casks, measuring sticks of sundry dimensions for linear measure, and marking stencils. The work was ordinarily done while discharging cargo, or on the dock. Goods that were to be held in bond required transportation to the United States Public Stores or other designated secure facility in the charge of a public storekeeper. Marker and public storekeeper are sometimes seen as separate positions in the Salem records.

OTHER CUSTOMS PERSONNEL
The ports of Boston, Philadelphia, Baltimore, Savanna, New Orleans and New York had appraisers as separate positions filled by presidential appointment. Salem records indicate that appraisal services were contracted as needed.

The Salem Custom House, like all other Customs facilities, required the services of clerks in the office to keep records and assure efficient operation of the “business of Customs.”

Boatmen ferried the surveyor or inspectors acting as boarding officers to vessels out in the harbor. As late as 1890, three of Salem’s revenue boats were being repaired and painted. One remained in service until 1936.

Watchmen, messengers, and janitors completed the customhouse staff, all part of the world of the “Officers of the Revenue.”
Salem Maritime National Historic Site
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