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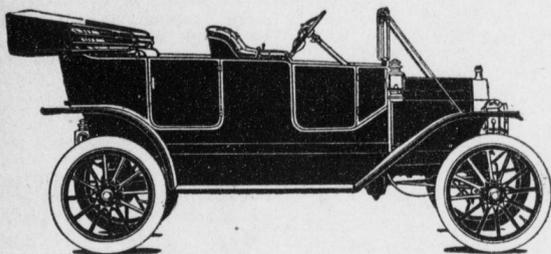
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U. S. CUSTOMS STORY BY W. S. C. GRAD

Ray Pickrell, M. E. '07, Tells How Tariff Duties are Appraised and Collected

During the past three years the United States tariff has been uppermost in the minds and consideration of the American people. For this reason a brief narrative of how Uncle Sam estimates or appraises and collects the duty or tariff on imported goods into the United States would probably be of interest to the readers of the Alumni Quarterly. The facts contained in this article I have obtained through experience and observation as an employee in the United States Customs Service at the ports of Kansas City and New York City.

Two-thirds of the custom duties are collected at the port of New York City, where it costs the government two cents to collect every dollar, so an account of the appraisal and collection of duties at this port will describe the methods employed, in their greatest magnitude and efficiency.

The collection of customs in New York City is under the supervision of the Collector of Customs, William Loeb, Jr., and under him the appraisal of duties is in charge of the Appraiser of the Port, Francis Bird. All collections or payments of duties are made at the magnificent stone Custom House, at Bowling Green, on the most extreme end of Manhattan island, after the valuation of the goods has been determined at the appraiser's store, a large ten-story building occupying one entire block at the corner of Christopher and Greenwich streets, and overlooking the Hudson river, directly opposite Hoboken, N. J.

Under the appraiser are eight deputy and assistant appraisers, who have supervision over about one thousand employees, whose duties are receiving, unpacking, inspecting, examining and determining the classification and valuation through expert knowledge of the goods in question. About 300 inspectors examine the baggage of all persons arriving from a foreign port at the piers of the various steamship companies. Each deputy or assistant appraiser is in charge of one division or one class of goods; for instance, one division handles all goods coming under Schedule C of the tariff, such as iron and steel, tin plate, bullion, ores, etc. Another division handles all goods coming under Schedules K and L of the tariff, that is, all woolen and cotton goods.

In each division is employed a number of examiners, who are experts in their professions. Their duties are to visit regularly the piers and to classify what is dutiable and what is free, and to place a valuation on all goods entering under an ad valorem rate of duty. To assist in the classification and valuation of imported goods, there is a chemical laboratory under a chemist in charge and employing fourteen chemists. The laboratory not only does scientific work for the Port of New York, but also for various other ports which either have no laboratories or are unfamiliar with the analysis of the goods in question. The work that is done in the laboratory covers a wide range including the determination of the degree of polarization of sugars and molasses, analysis of candies, silks, woolen and cotton goods, teas, oils, baking powders, soaps, wines, bullions, brandies, perfumes, patent medicines, steels, rabbit, and type metals and numerous other articles.

There is an invoice bureau which has charge of all invoices of imported goods and the distribution among the various divisions; also an analytical bureau to assist in the identification of the woolen, cotton and silk goods. There is also a protest bureau, which handles all protests made by importers against classification and valuation of their goods.

A board of nine appraisers convenes daily in the appraiser's store building and sits as a court to pass judgment upon the protests of the various importers from the different ports of the United States. It has been my privilege to have been once called by the board of general appraisers to give expert testimony. The assistant attorney general of the United States, situated at New York City, and his assistant, defend the cases for the government. An appeal from this board lies in the United States Court of Customs Appeals, which convenes at Washington, D. C.

There exists a drawback division, which handles all goods exported that are manufactured from goods imported. If the goods are exported within a limited time the government refunds 99 per cent of the original duty.

The United States Mint and Assay Service is under the supervision of George Roberts, director of the mint at Washington, D. C. There are three mints—the "mother mint," located at Philadelphia, and mints at Denver and San Francisco, and numerous assay offices throughout

the United States. The Philadelphia mint makes all the one-cent and five-cent pieces, and the San Francisco mint makes all the Filipino coinage, and each of the mints makes silver coins. Until about a year ago gold coinage was made principally at the Denver and San Francisco mints, but the treasury department has suspended gold coinage, as it did the coinage of silver about five years ago. Now the pure gold bars are either sold as commercial bars to manufacturing jewelers and dentists or deposited in the government vaults and gold certificates are placed in circulation in lieu of them. The reason given by the treasury department for the suspension of gold coinage was that large quantities of our gold coins were shipped to Europe, and also were mutilated and remelted, and as there is no seignorage in gold coinage—for instance a \$20 gold piece contains \$19.96 worth of gold—the government was at an expense coining gold coins, a large portion of which were not in circulation.

The assay offices are located at Seattle, Washington; Boise, Idaho; Salt Lake City, Utah; Helena, Montana; Carson City, Nevada (formerly a mint); Deadwood, South Dakota; New Orleans (formerly a mint); and New York City. Assay offices were recently discontinued at St. Louis, Missouri, and Charlotteville, South Carolina. The intention of the government in creating so many assay offices and distributing them so widely, was to render it easy for the prospector or miner to deposit or exchange his gold and silver for money with the government. The assay offices are merely receivers of gold and silver, or feeders for the mints. They purchase the gold and silver, melt it into bars and assay it, then ship it to the mint, and there it is refined and coined. The New York assay office is an exception to this rule. It receives gold and silver from some of the smaller assay offices, and does its own refining.

Upon the purchase of gold or silver at an assay office or mint, the weight is taken and a receipt given to the depositor. The gold or silver is then melted into a bar and weighed and two samples taken, which are either chipped or drilled off the opposite corners of the bar. The samples are then assayed for the gold or silver content. The depositor is then paid \$20.67 an ounce, the weight after melting being used, for the gold content, and the market price of silver, about 50 to 60 cents an ounce. If the bar was purchased at an assay office it is shipped to one of the three mints, where it is again re-assayed to verify the first assay. Then it is sent to the electrolytic refinery and separated into pure gold or silver. The gold bars are then deposited in the vaults of the mints or sold as commercial bars. Gold certificates are issued in place of the stored bars. Samples are taken of these bars and assayed to make certain they are within narrow limits of fine gold or fine silver.

The fine silver bars then are taken to the ingot melting room, and to every 90 parts, by weight, of silver, 10 parts, by weight, of copper are added. The bars are then melted and cast into bars or ingots about 12 inches long, 1-2 inches wide and one-half an inch thick. From each lot a sample is taken to verify the fact that it is approximately 90 per cent silver. The ingots are then annealed, or heated to a red heat, cooled and passed through large rolls to the proper thickness, varying according to the denomination of the coin to be made. The long strip of metal resulting from the rolling of the ingot then passes through a punching machine which cuts the coins out, just as you would cookies. These blank coins, or blanchets, are then weighed; the heavy ones are filled to the proper weight, and the light ones are remelted and again pass through the same process. The blanchets, or blank coins, are then taken to a milling machine which passes them through a circular groove and puts the milling creases on the edge of the coin. The blanchets are then immersed in a weak solution of sulfuric acid, which process is called "whitening," after which they are placed in a revolving riddle or cylindrical screen filled with sawdust, that they may be dried and brightened.

The blanchets are then taken to the press room and fed to the presses through a vertical tube, and as each piece reaches the bottom of the tube it is carried by feeders and placed over the dies and the obverse and reverse impressions are made. The press exerts a pressure of 110 tons on half dollars, 80 tons on the quarter dollars, and 40 tons on dimes. Half dollars and quarter dollars are struck at an average rate of 80 per minute, while dimes are struck at an average rate of 100 per minute. The coins are then sacted in canvas bags containing \$1,000 and weighing 803.75 troy ounces. The coin sacks are then stored in the government vaults to be put in circulation or silver certificates to be issued in lieu thereof.—Pow Wow.



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Report of the Condition of FIRST NATIONAL BANK OF PULLMAN

"Home of the Palouse Dollar"
PULLMAN, WASHINGTON

No. 4699

At the Close of Business April 18, 1912

RESOURCES		LIABILITIES	
Loans and discounts	\$283,186.10	Capital stock	\$ 60,000.00
Bonds and Securities	25,756.09	Surplus & undivided profits	14,421.21
U. S. Bonds	50,000.00	Circulation	45,600.00
Real estate owned	6,700.00	Deposits	385,283.67
Furniture and fixtures	2,912.42		
Redemption fund	2,500.00		
Cash and due from banks	126,250.27		
	\$498,304.88		\$498,304.88

Deposits April 18th, 1912.....\$385,283.67
Deposits April 18th, 1911..... 308,557.04

GAIN.....\$ 76,726.63

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