der insurrectionary control, and shall not, in any way, be used to give aid or comfort to such insurgents, and he may establish all such general or special regulations as may be necessary or proper to carry into effect the purposes of this act; and if any goods, wares, or merchandise shall be transported in violation of this act, or of any regulation of the Secretary of the Treasury, established in pursuance thereof, or if any attempt shall be made so to transport them, all goods, wares, or merchandise, so transported or attempted to be transported, shall be forfeited to the United States.

Provision for forfeiture thereof.

SEC. 4. *And be it further enacted*, That the proceedings for the penalties and forfeitures accruing under this act may be pursued, and the same may be mitigated or remitted by the Secretary of the Treasury in the modes prescribed by the eighth and ninth sections of the act of July thirteenth, eighteen hundred and sixty-one, to which this act is supplementary.

Proceedings for penalties and forfeitures. Remission.

SEC. 5. *And be it further enacted*, That the proceeds of all penalties and forfeitures incurred under this act, or the act to which this is supplementary, shall be distributed in the manner provided by the ninety-first section of the act of March second, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage."

Proceeds of penalties, &c. how distributed. 1799, ch. 22, § 91. Vol. i. p. 697.

APPROVED, May 20, 1862.

CHAP. LXXXII. — *An Act to authorize the Corporation of Georgetown, in the District of Columbia, to lay and collect a Water Tax, and for other Purposes.*

May 21, 1862.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Mayor, Recorder, Aldermen, and Common Council of Georgetown, in the District of Columbia, shall have full power and authority to levy and collect a tax not exceeding sixty cents per front foot on all lots and parts of lots within said corporate limits in front of or parallel to which water mains have been or may hereafter be laid; or, in their discretion, to appropriate from the corporate funds generally so much money as may be necessary to supply the inhabitants of said town with Potomac water from the aqueduct mains or pipes now laid or to be laid in the streets of said town by the United States; and to make all laws and regulations for the proper distribution of the same, subject to the restrictions prescribed by this act, and the act approved March the third, eighteen hundred and fifty-nine, and entitled "An act to provide for the care and preservation of the works constructed by the United States for bringing the Potomac water into the cities of Washington and Georgetown, for the supply of said water for all Government purposes, and for the uses and benefit of the inhabitants of said cities."

Corporation of Georgetown may lay a water tax.

May make rules for distribution of water. 1859, ch. 84, vol. xi. p. 435.

SEC. 2. *And be it further enacted*, That said Corporation shall have full power and authority to collect such taxes, when so fixed, in advance or otherwise, through such agents, collectors, or commissioners, as they may designate and appoint; and upon the failure of any owner of said lot or lots, or part thereof, to pay said taxes, to sell the same; or to stop the supply of water to the same, or to distrain and sell the personal effects of such owner, and in the case of any sale the same proceedings shall be observed as are adopted in enforcing the collection of the general tax of said town; and generally to enact such laws as may be necessary to furnish the inhabitants of said town with pure and wholesome water, and to carry into complete effect the powers herein granted: *Provided*, That the taxes levied by virtue of this act shall never be a source of revenue other than as a means of supplying said town with water.

Taxes, how collected.

SEC. 3. *And be it further enacted*, That in levying said front foot tax, said Corporation shall, in all cases where a lot or lots, or part thereof, may be situated at the intersection of two streets and fronting on the same,

Mode of levying tax.

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so reduce and graduate the tax thereon as not to exceed in all a tax upon one hundred feet front; and shall, in all cases where said property may have a front on any one or more streets, of more than one hundred feet, so reduce and graduate the tax thereon as not to exceed a tax upon one hundred feet front.

Ordinances, &c., for distribution of water and collection of water tax, ratified.

SEC. 4. *And be it further enacted*, That all ordinances and resolutions or parts thereof relating to the distribution of Potomac water through said town, and the collection of a water tax, and the ordinances and resolutions heretofore passed by said Corporation particularly mentioned in this section, be and the same are hereby ratified and confirmed, said ordinances and resolutions being described and identified as follows, to wit:

List of ordinances, &c.

A resolution approved April the twenty-third, eighteen hundred and fifty-nine, entitled "A resolution authorizing the tapping of water mains;" a resolution approved May the seventh, eighteen hundred and fifty-nine, entitled "A resolution authorizing the laying of a water main up High street;" an ordinance approved May the ninth, eighteen hundred and fifty-nine, entitled "An ordinance authorizing the distribution of the Potomac water through the city of Georgetown;" a resolution approved May the fourteenth, eighteen hundred and fifty-nine, entitled "A resolution repealing a part of a resolution for laying a water main up High street:" an ordinance approved July the second, eighteen hundred and fifty-nine, entitled "A supplement to an ordinance authorizing the distribution of the Potomac water through the city of Georgetown, approved May the ninth, eighteen hundred and fifty-nine;" a resolution approved July the second, eighteen hundred and fifty-nine, entitled "A resolution approving of certain contracts for distributing water through the town;" a resolution approved August the twentieth, eighteen hundred and fifty-nine, entitled "A resolution in relation to the water distribution;" a resolution approved September the seventeenth, eighteen hundred and fifty-nine, entitled "A resolution authorizing the water board to purchase water pipes;" a resolution approved September the seventeenth, eighteen hundred and fifty-nine, entitled "A resolution in relation to water distribution;" a resolution approved September the twenty-fourth, eighteen hundred and fifty-nine, entitled "A resolution supplementary to a resolution, entitled 'A resolution in relation to the water distribution, approved August the twentieth, eighteen hundred and fifty-nine;'" a resolution approved September the twenty-fourth, eighteen hundred and fifty-nine, entitled "A resolution in relation to the redemption of water stock;" a resolution approved October twenty-ninth, eighteen hundred and fifty-nine, entitled "A resolution in relation to water mains;" a resolution approved November the fifth, eighteen hundred and fifty-nine, entitled "A resolution approving the contract for patent water-pipes for Road street;" a resolution approved November the nineteenth, eighteen hundred and fifty-nine, entitled "A resolution repealing a portion of the resolution approved April the twenty-third, eighteen hundred and fifty-nine, in relation to tapping water-mains."

Property of delinquent tax payers may be sold.

SEC. 5. *And be it further enacted*, That in case of a failure to pay any taxes whatever laid by said corporation by virtue of its vested powers, it shall be lawful to sell, in the discretion of the collector or other proper officer, either the real or personal estate, or both, of the delinquent taxpayer; and so much of the eighth section of the act approved May the twenty-sixth, eighteen hundred and twenty-four, entitled "An act supplementary to the act 'to incorporate the inhabitants of the city of Washington,' passed the fifteenth of May, one thousand eight hundred and twenty, and for other purposes," as is in the following words, viz: "*Provided*, That no sale of real estate shall be made but where the owner or tenant of the property has not sufficient personal estate out of which to enforce a collection of the debt due," be and the same is hereby repealed.

Repeal of part of 1824, ch. 195, § 8. Vol. iv. p. 76.

SEC. 6. *And be it further enacted*, That the person or persons ap-

pointed to collect any taxes imposed by said corporation in pursuance of its vested powers shall have authority to collect the same by distress and sale of the goods and chattels of the person chargeable therewith, but no such sale shall be made unless ten days' previous notice thereof be given in some newspaper printed in the District of Columbia, aforesaid; and the provisions of the acts of Maryland now in force within said District relating to the right of replevying personal property taken in execution for public taxes shall apply to all cases of personal property taken by distress to satisfy taxes imposed by virtue of the corporate powers aforesaid.

Powers of collectors of taxes to distrain and sell.

Sec. 7. *And be it further enacted*, That said corporation shall have power and authority to repair any of the footways of the streets in said town, and to impose and collect such tax or taxes on the lot or lots, or parts thereof, adjoining the same, as may be necessary to pay the expense of such repairs.

Corporation may repair footways and tax lots adjoining

Sec. 8. *And be it further enacted*, That so much of the first section of the act approved May thirty-one, eighteen hundred and thirty, entitled "An act to amend the charter of Georgetown," as is in the following words, viz: "*Provided*, That nothing in this act shall change the manner of giving notice of the sales of property owned by persons not residing in the District of Columbia," be and the same is hereby repealed.

Repeal of part of 1830, ch. 229, § 1. Vol. iv. p. 426.

Approved, May 21, 1862.

Chap. LXXXIII. — *An Act providing for the Education of Colored Children in the Cities of Washington and Georgetown, District of Columbia, and for other Purposes.*

May 21, 1862.

Post, p. 537.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act it shall be the duty of the municipal authorities of the cities of Washington and Georgetown, in the District of Columbia, to set apart ten per centum of the amount received from taxes levied on the real and personal property in said cities owned by persons of color; which sum received for taxes, as aforesaid, shall be appropriated for the purpose of initiating a system of primary schools for the education of colored children residing in said cities.

Ten per cent. of taxes collected from persons of color in Washington and Georgetown to be set apart to educate colored children in said cities.

Sec. 2. *And be it further enacted*, That the boards of trustees of public schools in said cities shall have sole control of the fund arising from the tax aforesaid, as well as from contributions by persons disposed to aid in the education of the colored race, or from any other source, which shall be kept as a fund distinct from the general school fund; and it is made their duty to provide suitable rooms and teachers for such a number of schools as, in their opinion, will best accommodate the colored children in the various portions of said cities.

Trustees of public schools to have control,

to provide rooms, teachers, &c.,

Sec. 3. *And be it further enacted*, That the board of trustees aforesaid shall possess all the powers, exercise the same functions, and have the same supervision over the schools provided for in this act as are now exercised by them over the public schools now existing in said cities by virtue of the laws and ordinances of the Corporation thereof.

to have same powers as they now exercise over public schools now existing.

Sec. 4. *And be it further enacted*, That all persons of color in the District of Columbia, or in the corporate limits of the cities of Washington and Georgetown, shall be subject and amenable to the same laws and ordinances to which free white persons are or may be subject or amenable; that they shall be tried for any offences against the laws in the same manner as free white persons are or may be tried for the same offences; and that upon being legally convicted of any crime or offence against any law or ordinance, such persons of color shall be liable to the same penalty or punishment, and no other, as would be imposed or inflicted upon free white persons for the same crime or offence; and all acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

Persons of color in the District to be subject to same laws as free white persons,

to be liable to same penalties.

Repeal of inconsistent laws.

Approved, May 21, 1862.