AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

March 3, 1877.

Ante, pp. 83, 202.

CHAP. 117.—An act for the support of the government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-eight, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the support of the government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-eight, there shall be levied upon all lands outside of the cities of Washington and Georgetown held and used solely for agricultural purposes a tax of one dollar and twenty-five cents on each one hundred dollars of the assessed value thereof, and upon all other real and personal property in said District, excepting only the real and personal property of the United States and that hereinafter stated, a tax of one dollar and fifty cents on each one hundred dollars of the assessed value thereof

Tax on lands outside of Washington and Georgetown.

On other real and personal property.

Distribution of tax collected.

SEC. 2 That the amount collected under the provisions of this act shall be distributed for the purposes required under the various acts in force in the District of Columbia, upon a just and fair apportionment, to be made by the Commissioners of the District of Columbia or their successors in office: *Provided*, That before any of said fund shall be expended, said apportionment shall be established and published by said Commissioners at least six times consecutively in a daily newspaper of the District of Columbia; and said published apportionment shall stand as the law for the distribution of the funds herein mentioned: *Provided further*, That deficiencies in any of said funds enumerated in said apportionment may be supplied from any surplus in either of said funds so apportioned; but, unless a surplus exists, the revenues belonging to one fund shall not be applied to the purposes of any other fund.

To be made and published before expenditure.

Deficiency of any apportioned fund.

When tax payable.

SEC. 3. That one-half of the tax levied by this act upon real and personal property shall become due and payable on the first day of November, eighteen hundred and seventy-seven, and the other one-half of such tax shall become due and payable on the first day of May, eighteen hundred and seventy-eight; and in every case where the tax levied by this act shall be paid in installments as herein authorized, each of said payments shall be deemed to have been made on the several funds and for the different purposes indicated in the second section of this act; and an equal pro-rata proportion of the payments so made shall be carried to the credit of the respective funds.

Distribution of installments.

Penalty for delinquency.

SEC. 4. That if one-half of the tax herein levied upon the real and personal property taxed by this act shall not be paid before the first day of December, eighteen hundred and seventy-seven, said installment shall thereupon be in arrears and delinquent; and there shall then be added, to be collected with such taxes, a penalty of two per centum upon the amount thereof, and a like penalty on the first day of each succeeding month until payment of said installment and penalty. And if said installment shall not be paid before the first day of June, eighteen hundred and seventy-eight, together with the one-half of said original tax due before said first day of June, a like penalty shall then be added on said last one-half of such tax; and the whole together shall constitute the delinquent tax, to be dealt with and collected in the manner prescribed by this act.

List of land-taxes in arrears.

SEC. 5 That it shall be the duty of the collector of taxes in said District to prepare a complete list of all taxes on real property upon which the same are levied, in arrears on the first day of July eighteen hundred and seventy eight, including all taxes due to the late corporation of Washington City, Georgetown, levy court, and the District of Columbia; and he shall within fifteen days thereafter, publish the same with a notice of sale, in a pamphlet of which not less than five thousand copies shall be printed for circulation; and it shall be the duty of said collector of taxes to give notice by advertising in the regular issue of two daily newspapers published in said District twice a week for three successive weeks, that said pamphlet has been printed and that a copy thereof will be delivered to any tax payer applying therefor at the office

Publication of list in pamphlet.

Advertisement of pamphlet, and notice of sales.

of said tax-collector; and that if the taxes due together with the penalties and costs that may have accrued thereon, shall not be paid prior to the day named for sale, the property will be sold by the said collector at public auction at office of said collector in the city of Washington, on the second Tuesday of August following, and each day thereafter until all is sold, at a fixed hour, between the hours of ten o'clock in the forenoon, and four o'clock in the afternoon of said days to the highest bidder or bidders. The expenses of said advertising and the printing of said pamphlet shall be paid, by a charge of twenty cents for each lot or piece of property advertised. Upon the day specified aforesaid, the collector shall proceed to sell any and all property upon which such taxes remain unpaid, and continue to sell the same every secular day until all the real property as aforesaid shall have been brought to auction. Immediately after the close of the sale, upon payment of the purchase-money he shall issue to the purchaser a certificate of sale, and if the property shall not be redeemed by the owner thereof within two years from the day of sale by payment to the collector of said District for the use of the legal holder of the certificate of the amount for which it was sold at such sale, and fifteen per centum per annum thereon, a deed thereof shall be given by the Commissioners of the District, or their successors in office, to the purchaser at the tax-sale or the assignee of such certificate, which deed shall be admitted and held to be prima facie evidence of a good and perfect title, in fee simple to any property bought at any sale herein authorized; and all proceedings prior to said deed shall be presumed to have been regular until the contrary be proved; *Provided*, That no property advertised as aforesaid shall be sold upon any bids not sufficient to meet the amounts of tax penalty and costs; but in case the highest bid upon any property is not sufficient to meet the taxes penalty and costs thereon said property shall thereupon be bid off by the said Commissioners or their successors in office, in the name of the District of Columbia; but the property so bid off, shall not be exempted from assessment and taxation, but shall be assessed and taxed as other property; and if within two years thereafter such property is not redeemed by the owner or owners thereof, by the payment of the taxes penalties and costs due at the time of the offer of the sale, and that may have accrued after that date and ten per centum per annum thereon, or if any property two years after having been so bid off at any sale whatever in the name of said District, under this or any other law, and whether heretofore or hereafter made is not or has not been so redeemed as aforesaid, then the Commissioners of the District or their successors in office shall, in the name and on behalf of the District of Columbia apply to the supreme court of said District sitting in equity for the purpose of enforcing the lien acquired as aforesaid by said District on the property aforesaid, and until such judicial proceedings shall be had the property so as aforesaid sold for taxes, and bid off in the name of the District, either at any sale heretofore made or at any sale hereafter to be made, may be redeemed by the owner thereof by the payment of the taxes and all legal penalties and costs thereon.

Expenses of pamphlet and advertising.

Sales.

Certificates of sales.

Time for redemption.

Deed.

Prima-facie evidence of title.

Minimum price.

Property bid in.

Still subject to tax.

Bill in equity to enforce lien on unredeemedproperty.

Right to redeem till proceedings had.

Upon proof of the failure of the owner or owners of the property to redeem it as provided by law, unless it shall be shown by the defendant or defendants that the sale for taxes was irregular and void, the court shall, without unnecessary delay, giving these cases precedence over current business, decree the sale of said property to satisfy the taxes, penalties, costs, and interest due to the government of the District of Columbia; and the costs of suit and said sale shall be had in the same manner as of foreclosures, mortgages, or trust-deeds in said court. No sale shall be made, unless by express order of the court, for an amount less than the aggregate of said taxes penalties, costs, and interest. Any surplus received from said sale over said aggregate and the costs of the court, including the commission of the trustee, shall be paid to the person in equity entitled to receive it; and, on confirmation of the sale, the court

Decree for sale.

Precedence of tax-cases.

Sale under decree.

Minimum price.

Surplus proceeds

Deed.

shall cause to be issued to the purchaser a deed which shall have the effect to convey to said purchaser all the right, title and estate of all persons whomsoever claiming an interest to said property, except as hereinafter provided: *And provided also*, That minors or other persons under legal disability be allowed one year after such minors coming to, or being of full age, or after the removal of such legal disability, to redeem the property so sold, or of which the title has, as aforesaid, become vested in the District of Columbia, from the purchaser or purchasers, his, her, or their heirs or assigns, or from the District of Columbia, on payment of the amount of purchase-money so paid therefor, with ten per centum per annum interest thereon as aforesaid, and all taxes and assessments that have been paid thereon by the purchaser, or his assigns, between the day of sale and the period of such redemption, ten per centum per annum interest on the amount of such taxes and assessments.

Redemption by persons under disability.

Collector's report of sales.

SEC. 6. That the collector of taxes, immediately after he shall have made sale of any property as aforesaid, shall file with the comptroller a written report, in which he shall give a statement of the property advertised and the property sold, to whom it was assessed, the taxes due, to whom sold, the amount paid, the date of sale, the cost thereof, and the surplus, if any, and the lands so as aforesaid sold to the District. Any surplus remaining, after collection of taxes, penalties, and costs, on any real estate, shall be deposited by the collector of taxes to the credit of the surplus fund, to be paid to the owner or owners, or their legal representatives, in the same manner as other payments made by the District of Columbia.

Deposit of surplus proceeds.

Distress for delinquent tax on personal property.

SEC. 7. That when the installment of one-half of the taxes on personal property so as aforesaid due and payable before the first day of November, eighteen hundred and seventy-seven, shall not be paid before said date, or when the remaining installment shall not be paid before the first day of June, eighteen hundred and seventy-eight, then, and in either such event, the collector of taxes, or his deputy, may distrain sufficient goods and chattels found within said District, and belonging to the person, persons, association, firm, or corporation charged with such tax, to pay the taxes remaining due under the provision of this law from such persons, firm, association or corporation, together with the penalty thereon and the costs that may accrue; and, for want of such goods and chattels, said collector may levy upon and sell at auction, in like manner, the estate and interest of such person, firm, association, or corporation in any parcel of land in said district; and in that case the proceedings as to such land subsequent to sale shall be the same as in the case of taxes against real estate, as in this act provided; and thereupon said collector shall immediately proceed to advertise the same, by public notices posted in front of the court-house, in the city of Washington, and in the office of said collector, and by advertisement three times for one week in some daily newspaper published in said District, as hereinafter provided, stating the time when and the place where such property shall be sold, the last publication to be at least six days before the day of sale; and if the taxes and penalty thereon for which such property shall have been distrained, and the costs and expense which shall have accrued thereon, shall not be paid before the day fixed for such sale, which shall be not less than ten days after the taking of such property, the collector shall proceed to sell, at public auction, in front of his office, to the highest bidder, such property, or so much thereof as may be sufficient to pay said taxes, penalty, and accrued costs and expense of such distraint and sale. The collector of taxes shall be allowed, for making such distress and sale, the same fees as are now by law allowed to the marshall of said District for making levy and sale of property under execution. Said collector shall report in detail every such distress and sale, in writing, to the Commissioners of the District, or their successors in office; and his accounts, in respect of every such distress or sale, shall forthwith be submitted by him to the accounting-officers of the District, and audited by them. Any sur-

Sale of land, when no goods, etc.

Proceedings in case of sale of land.

Advertisement.

Sale.

Fees for selling.

Report of distraints and sales.

plus resulting from such sale shall be paid into the treasury of the District, and, upon being claimed by the owner or owners of the goods and chattels, shall be paid to him. Surplus proceeds.

SEC. 8. That the property exempt from taxation under this act shall be the following and no other, namely: First, the Corcoran Art Building, free public library buildings, churches, the Soldiers' Home, and grounds actually occupied by such buildings; secondly, houses for the reformation of offenders, almshouses, buildings belonging to institutions of purely public charity, conducted without charge to inmates, profit, or income; cemeteries dedicated and used solely for burial purposes and without private income or profit; but if any portion of any such building, house, grounds, or cemetery so in terms excepted is larger than is absolutely required and actually used for its legitimate purpose and none other, or is used to secure a rent or income, or for any business purpose, such portion of the same, or a sum equal in value to such portion, shall be taxed against the owner of said building or grounds; thirdly, such property as is now exempt from taxation by laws of the United States; fourthly, personal property not in said District and taxed elsewhere, but owned by persons domiciled in said District; fifthly, personal property not held for sale and not over the value of five hundred dollars. Exemptions.

SEC. 9 That from the assessed value of the credits only of any person there shall be deducted the amount of any valid and bona-fide debt or debts which any such person shall individually and absolutely owe, in respect of which he has no remedy over against any other person, upon the same being established by the affidavit of such person claiming deduction as hereinafter provided. Deduction of debts from credits.

SEC. 10 That the Commissioners of said District or their successors in office shall cause to be prepared a printed blank schedule of personal property, including bonds, deeds of trust, mortgages, credits, and other choses in action or possession owned or held in trust or otherwise subject to taxation under the provisions of this act, together with deductions claimed for exemptions or debts, to which shall be appended an affidavit in blank, setting forth that the foregoing presents a full and true statement of all the personal property, bonds, deeds of trust, mortgages credits, and all other choses in action or possession, together with the amount of indebtedness on account of which deductions are claimed, and the kind of property claimed as exempt, under which class of exemptions, and that the property claimed as exempt under the fifth clause does not exceed in value five hundred dollars. And when said schedule is ready for delivery, notice thereof shall be given by the assessors by advertisement for six successive secular days, in one or more of the daily papers published in said District, and a copy of said schedule shall be delivered to any citizen applying therefor at the office of said assessors. Every person, corporation, or firm in said District liable to taxation hereunder, and every executor, administrator, guardian, or trustee holding property in trust liable to taxation hereunder, shall, within forty five days after the first publication of said advertisement as aforesaid, fill up the proper blanks in said schedule with a full and true statement in this section above required, and make and sign an affidavit to the truth thereof as aforesaid before one of the said assessors, who is hereby authorized to administer such oath without charge, or before any person authorized by law to administer oaths; and the address in the District of the affidavit shall in each case be given below his signature, and thereupon any one of said assessors shall assess said property at its fair cash value, and enter the same in the columns upon said blank to be provided for that purpose, and the amount thus ascertained after making the deductions provided for in this act shall be entered upon the books for taxation: *Provided*, That if any person, firm or corporation, administrator, executor, guardian, or trustee, shall fail to make for forty five days after the first advertisement of the notice above required, and deliver to the assessors or one of them, the schedule of his or its said property held in trust or otherwise, Blank schedules of personal property. Notice of schedules advertised. Filling up and swearing to schedules. Assessment on schedules. Failure to make schedule.

as in this section provided for, any one of said assessors shall, without delay from the best information he can procure, make an assessment against such person, firm or corporation, to which he shall add fifty per centum thereof: *Provided further*, That if a majority of said assessors be not satisfied as to the correctness of the return of personal property so made by any person, corporation, firm executor administrator, guardian, or trustee, any one of said assessors may, from the best information he can procure, or by making such an examination of the personal property as may be practicable, assess the same in such amount as to him may seem just; and notice of the rejection of the sworn return shall be given to the party intrusted at the address given by him on the schedule, if he shall have given one; and he shall in all cases have the right of appeal to the board of assessors within the time hereinafter limited: *And provided further*, That if any person shall make a false affidavit touching the matters herein provided for, he shall be deemed guilty of perjury, and, upon conviction thereof, shall be subject to the penalties for that offense now provided for by section fifty-three hundred and ninety-two of the Revised Statutes of the United States.

When return of schedule not satisfactory.

Notice of rejection.

Appeal.

False affidavit; penalty.

SEC 11. That the capital stock of all corporations in said District not herein exempted shall be appraised in bulk by the assessor, and the corporation issuing the same shall be liable for the tax thereon according to such value and the shares in the same shall not be assessed against the individual owners thereof; but from the appraised value of the stock shall be first deducted the value of of any real estate of said corporation in said District, which shall be separately taxed against said corporation.

Tax on capital stock.

Shareholders not taxed.

Deduction of real estate from stock.

SEC. 12. That the assessment of real property made under the provisions of the act of Congress entitled "An act for the support of the government of the District of Columbia for the fiscal year ending June thirtieth eighteen hundred and seventy six, and for other purposes" approved March third, eighteen hundred and seventy five, and amendments thereto, is hereby ratified and approved as the assessment except as hereinafter modified, for the fiscal year ending June thirtieth eighteen hundred and seventy-eight and the Commissioners of the District, or their successors in office, shall appoint three competent persons to be assessors, and to hold office for the term of five years, unless sooner removed, the salary of each of said assessors to be twelve hundred and fifty dollars per annum.

Assessment under former acts adopted, except, etc.
1875, ch. 162, 18 Stat., 501.

Assessors, number, term, salary.

Said assessors shall, before the first day of October, eighteen hundred and seventy-seven under the direction of the superintendent of assessments and taxes of said District assess the value of all the real property not embraced in the assessment for the fiscal year, ending June thirtieth, eighteen hundred and seventy seven, inclusive of all buildings erected, or roofed, improved or enlarged, and not heretofore taxed, and all personal property in said District liable to taxation, and shall state the same separately, in books to be kept in a systematic manner; and such value for taxation shall be the true value in the lawful money of the United States of the property so assessed. The assessed value shall have reference to the date of the first day of July, eighteen hundred and seventy seven, except in regard of buildings erected, roofed, improved, or enlarged subsequent to that date, or, in the case of stock in trade, shall be the average value of the stock of merchandise or other articles kept on hand during the year ending June thirtieth, eighteen hundred and seventy seven.

Time and manner of assessments.

Where a person, coming into the District subsequent to June thirtieth, eighteen hundred and seventy seven, engages in trade of a permanent character, he shall pay a tax proportioned to the fraction of the tax year ending June thirtieth eighteen hundred and seventy eight, during which he conducts said trade and the assessment in said case shall have reference to the average stock in trade for sixty days from the date of commencing business; but when any person shall bring a stock of goods of any character whatever

Persons coming into District after June 30, 1877.

Goods brought in for sale at auction.

into the District for sale by auction, a tax of one and one half per centum shall be paid to the collector of the District; and; it shall be the duty of the auctioneer making such sales to deduct the said tax from the gross proceeds of each and every sale so made by him at the close of each days sale and pay the same to the said collector; and when goods are so brought into the District to be otherwise disposed of than at auction, and in a place of business temporarily occupied for their sale, then before it shall be lawful to make any sales whatever, the owner of said goods shall notify the board of assessors who shall assess the entire stock to be sold, at its fair cash value, and the owner thereof shall pay to the collector of the District a tax of one and one half per centum on such assessed value, and shall receive a receipt therefor, which receipt shall be his permit to proceed with the sale of the goods; and any auctioneer or owner of goods who shall violate the provisions of this section, or any part thereof shall be fined in the police court of said District, on information filed therein, in the name of the District of Columbia, in the manner used for breach of municipal ordinances and laws, not less than one hundred dollars and not more than one thousand dollars.

Auctioneer's duty.

Goods brought for sale in temporary place of business.

Auctioneer or owner violating this section.

Said assessors shall, between the first day of September, eighteen hundred and seventy seven, and the first day of October eighteen hundred and seventy seven, hold daily sessions for the purpose of equalizing the assessments theretofore made by them, and for the purpose of hearing and determining any and all appeals from the valuations theretofore made by them. Each assessor shall, at the meetings of the assessors as aforesaid, make full and detailed reports of his acts as such assessor. And during said period they shall have power to revise assessments theretofore made by them or any of them, or by their predecessors in office, appointed under the act of March third, eighteen hundred, and seventy-five, by either justly increasing or justly diminishing any particular assessment. Upon the assessment so as aforesaid made and finally revised, the tax hereinbefore provided for shall be levied, and the collector of taxes shall be in readiness to receive payment of the same on and after the first day of November, eighteen hundred and seventy seven. Said assessors, before entering upon their duties, shall respectively take or subscribe an oath or affirmation, before any officer authorized to administer oaths or affirmations in said District, to faithfully discharge the duties of their said office: which oaths when taken shall be certified by the persons before whom the same shall have been taken, and shall be filed with the Commissioners of the District. In case the assessors shall fail to complete any of the duties in this act to be by them performed within the time provided therefor, the taxation provided by this act shall not by reason thereof be invalid; but such assessors shall proceed with all reasonable diligence to complete such duties, and their acts shall be valid as if performed within the time fixed therefor

Equalization of assessments.

1875, ch. 162, 18 Stat., 501.

Assessor's oath.

Assessor's acts after time allowed, valid.

SEC. 13. That the treasurer of the District, upon receiving any moneys, shall forthwith deposit the same in the Treasury of the United States; and said moneys thus deposited shall be drawn from the Treasury of the United States only in such sums and at such times as the same shall be actually required, and only for the expenditures authorized by law, and only upon warrants of the accounting-officers of the District, and issued under the direction of the Commissioners of the District, or their successors in office.

Deposit and drawing of moneys.

SEC. 14. That the twenty-third section of the act of the legislative assembly of the District of Columbia, entitled "An act imposing a license on trades, business, and professions practiced or carried on in the District of Columbia," approved August twenty-third eighteen hundred and seventy-one, clause twenty of the twenty-first section of said act, and all other laws and acts, or parts thereof, inconsistent herewith, be, and the same are hereby, repealed.

License act of legislative assembly repealed in part.

Corporation of District continued for certain purposes.

SEC. 15. That the corporation of the District of Columbia is continued for all the purposes of this act and other acts for the collection of taxes, for suing and being sued, for causes arising prior to June twentieth, eighteen hundred and seventy-four, and for acquiring and holding real estate for school and municipal purposes.

Designation of lots by number and letter to be revised.

SEC. 16. That hereafter no two lots or subdivisions of original or other lots in any square of ground in the District of Columbia shall be designated by the same number or by the same letter of the alphabet, and the Commissioners of the District of Columbia, or their successors in office, shall cause the numbers and letters designating lots in all the squares of ground in said District to be revised and changed to conform to this requirement; and they shall make such further changes in the existing numbers or letters designating lots in any of the squares in the cities and villages in said District as may, in their opinion, facilitate and simplify the labor of assessing real estate therein.

Advances by Secretary of Treasury to Commissioners.

SEC. 17. That the Secretary of the Treasury is hereby directed to advance to said Commissioners, between the first day of July and the first day of November, eighteen hundred and seventy-seven, such sums as may be from time to time required for the payment of interest on the old funded debt, and for the current expenses of the District government, the aggregate sum so advanced not to exceed four hundred thousand dollars; and the Commissioners shall re-imburse the Treasury the amount so advanced out of the revenues of the District on or before the expiration of the fiscal year ending June thirtieth, eighteen hundred and seventy-eight.

This act permanent.

SEC. 18. That this act shall remain in force as the tax law of the District of Columbia for each subsequent year after June thirtieth, eighteen hundred and seventy-eight, until repealed.

Approved, March 3, 1877.

March 3, 1877.

CHAP. 118.—An act making an appropriation for the expenses of the Electoral Commission.

Appropriation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That That the sum of seven thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of any money in the Treasury, not otherwise appropriated, to pay

Expenses of Electoral Commission.

the expenses of the Electoral Commission provided for by the act approved January twenty-ninth, eighteen hundred and seventy-seven, entitled "An act to provide for and regulate the counting of votes for President and Vice President, and the decision of questions arising thereon, for the term commencing March fourth, anno Domini, eighteen hundred and seventy-seven," said sum to be disbursed upon the certificate of the President of said Commission: *Provided*, That any person employed by said Commission may receive such compensation as may be allowed by said Commission in addition to any other compensation or salary he may be receiving as an officer of the government.

Proviso.

Approved, March 3, 1877.

March 3, 1877.

CHAP. 119.—An act to authorize the Secretary of War to open and re-adjust the settlement made by the United States Government with the Western and Atlantic Railroad of Georgia.

Settlement with Western and Atlantic Railroad of Georgia may be re-adjusted.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to re-open the settlement made by the United States Government with the Western and Atlantic Railroad of the State of Georgia, and to adjust the same upon the basis and the plan of settlement which was adopted in the settlement made by the Secretary of War with the Nashville and Chattanooga Railroad Company, the East

Basis of readjustment.