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April 21, 1876.

CHAP. 77.—An act for the relief of James M. Coffinberry, of Cleveland, Ohio.

Claim of James M. Coffinberry for refund of taxes to be considered and decided.

Whereas, it appears that James M. Coffinberry, of the city of Cleveland, and State of Ohio, was lately a judge of the Court of common pleas within and for the fourth judicial district of the State of Ohio, and it is represented that, as such judge, he was assessed and paid income taxes on his salary for the period of five years, under the internal revenue laws of the United States, as then construed and executed; and whereas it is further represented that, by reason of the serious ill-health of said James M. Coffinberry, and his absence from home considerable periods of time consequent thereon since said assessments and payments, he was not informed that such assessments and payments had been held by the proper authorities to be illegal and that the same would be refunded by the Treasury Department in time to prepare and present his claims therefor within the period required by section forty-four of the act approved June sixth, eighteen hundred and seventy-two, as by that act said claims should have been presented by June sixth eighteen hundred and seventy-three, but were not, as is alleged, presented until the following month of November: Therefore, *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the accounting officers of the Treasury Department be, and they are hereby, authorized and directed to examine said claims of said James M. Coffinberry, when presented for that purpose in the manner heretofore prescribed by the Treasury Department for the presentation of the like claims, and to reject said claims or to refund said taxes, the same as if said claims had been presented within the period fixed by section forty-four of the act approved June sixth, eighteen hundred and seventy-two aforesaid.

1872, ch. 315, § 44, 17 Stat., 257.

MICHAEL C. KERR
Speaker of the House of Representatives
T. W. FERRY
President of the Senate pro tempore

Received by the President April 10, 1876.

[NOTE BY THE DEPARTMENT OF STATE.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the house of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

April 25, 1876.

CHAP. 81.—An act for the relief of Caroline M. Purviance and Francis Wyeth.

Payment to Caroline M. Purviance and Francis Wyeth.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, directed to pay to Caroline M. Purviance and Francis Wyeth, out of any money in the Treasury not otherwise appropriated, the sum of four thousand five hundred dollars, the same to be in full satisfaction to them, and all persons claiming under them, for the use and occupation of, and destruction to, their property by the military authorities of the United States in Saint Joseph, State of Missouri, in the years eighteen hundred and sixty-one, eighteen hundred and sixty-two, and eighteen hundred and sixty-three.

MICHAEL C. KERR
Speaker of the House of Representatives
T. W. FERRY
President of the Senate pro tempore

Received by the President April 13, 1876.

[NOTE BY THE DEPARTMENT OF STATE.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the house of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]