

CHAP. 180.—An act for the support of the government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-seven, and for other purposes.

July 12, 1876.

Post, pp. 202, 396.

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-seven, there shall be levied, upon all 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 property in Dist. of Col. for year ending June 30, 1877.

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.

Distribution of amount collected to certain funds.

Advertisement of distribution.

Deficit in one fund to be supplied by surplus of another.

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 December, eighteen hundred and seventy-six, and the other one-half of such tax shall become due and payable on the first day of June, eighteen hundred and seventy-seven; and in every case where the tax levied by this act shall be paid in instalments 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.

When tax due.

Distribution of semi-annual payments to several funds.

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-six, said instalment shall thereupon be in arrears and delinquent; and there shall be added, to be collected with such taxes, a penalty of two per centum upon the amount thereof on the first day of each succeeding month until payment of said instalment and penalty. And if said instalment shall not be paid before the first day of June, eighteen hundred and seventy-seven, together with the one-half of said original tax due before said first day of June, a like penalty shall 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.

Default of payment; penalty.

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-seven; and he shall, within ten days thereafter, publish the same, with a notice of sale, in the regular issue of some daily or weekly newspaper published in said District, being the lowest bidder for the work, once a week for three successive weeks, giving notice that if said 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 the south front of the court-house in the city of Washington, on the second Tuesday of August following, at a fixed hour between the hours of ten o'clock in the forenoon and four o'clock in the afternoon of said day to the highest bidder or bidders. 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

List of taxes due July 1, 1877.

Publication of list and notice of sale.

Contents of notice.

Sales.

Certificates of sale.	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: <i>Provided</i> , 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; 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 ten per centum per annum thereon, a deed for said property shall be made to said District, as in cases of individual purchasers: <i>And provided also</i> , 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, and also the value of improvements which may have been made or erected on such property by the purchaser or by the District of Columbia, while the same was in his, her, or their, or its possession.
Redemption after sale to individuals.	
Deed.	
Effect of deed.	
Prior proceedings presumed to be regular.	
When bid not sufficient to pay tax, penalty, etc.	
Redemption after sale to Dist. of Col.	
Time for redemption allowed to minors, etc.	
Collector's report of property advertised, property sold, etc.	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.
Surplus after payment of taxes, etc.	
Distress of goods, etc., for taxes.	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 December, eighteen hundred and seventy-six, 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-seven, then, and in either such event, the collector of taxes 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 provisions 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
Levy on lands for taxes, etc.	

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 the court-house, 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 marshal 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 surplus 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.

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, and churches and grounds actually occupied by such buildings; secondly, houses for the reformation of offenders, almshouses, buildings belonging to institutions of purely public charity, houses to improve the condition of seamen or soldiers, 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 reasonably needed 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 the laws of the United States; fourthly, goods, chattels, and other personal property owned by persons domiciled in said District, but whose legal residence is out of said District, and which property is taxed elsewhere; fifthly, all property exempt by law from execution, including all libraries or books in use and not held for sale, not over the value of five hundred dollars, and all household, store, shop, or office furniture, or tools, not held for sale, not over the value of five hundred dollars.

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.

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 all 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, 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 subject to taxation, together with the amount of indebtedness on account of which deductions are claimed;

Advertisement of sale.

Sale.

Fees.

Report of distress and sale.

Accounts of sales.

Surplus on distress.

What property exempted.

Deduction of debts from credits.

Blank schedule of personal property.

Delivery of blanks by assessors.	and the assessors provided for in this act, or other person designated by the Commissioners of the District, shall deliver to each person, or leave the same at his residence or known place of business, one of said blanks, and also to the proper officer of each corporation, and to each guardian, executor, administrator, or firm, and the person to whom addressed shall fill up the same, and make and sign the 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 thereupon said assessor shall assess such property at its fair cash value, and enter the same in a column 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: <i>Provided</i> , That if any person, firm or corporation shall fail to make the list of his or its said property as in this section provided for, the assessor shall 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: <i>And provided further</i> , 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 by section five thousand three hundred and ninety-two of the Revised Statutes of the United States;
Filling blanks by tax-payers.	
Assessments on blanks.	
Default of tax-payer to fill blank.	
False affidavit by tax-payer.	
Capital stock, how appraised.	SEC. 11. That the capital stock of all corporations in said District (not herein exempted) shall be appraised in bulk by the assessors, 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 any real estate of said corporation in said District, which shall be separately taxed against said corporation.
Deduction of real estate from stock.	
Existing assessment on real estate adopted, except.	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, is hereby ratified and approved as the assessment, except as hereinafter modified, for the fiscal year ending June thirtieth, eighteen hundred and seventy-seven, and the Commissioners of the District, or their successors in office, shall appoint five competent persons to be assessors, and to hold office for the term of one year, the salary of each of said assessors to be seven hundred and fifty dollars per annum. Said assessors shall, before the first day of October, eighteen hundred and seventy-six, 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 six, inclusive of all buildings erected, 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 June, eighteen hundred and seventy-six, 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-six. Said assessors shall, between the first day of October, eighteen hundred and seventy six, and the twentieth day of October, eighteen hundred and seventy-six, 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
1875, ch. 162, 18 Stat., p. 501.	
Assessors, number and appointment.	
Duties.	
Assessments, how made.	
Equalizations; appeals.	

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 fifteenth day of November, eighteen hundred and seventy six. 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.

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.

SEC. 14. That the Commissioners of the District or their successors in office are hereby authorized to reduce, adjust, and equalize the pay or salaries of all officers or employees payable from the funds of the District government in whole or in part: *Provided, however,* That the aggregate sum of pay and salaries shall not be increased beyond the present aggregate amount of pay and salaries.

SEC. 15. That the third section of the act of the legislative assembly of the District of Columbia entitled "An act prescribing the mode of assessment for special improvements, and providing for the collection thereof," approved August tenth, eighteen hundred and seventy-one, shall be, and is hereby, amended so that the sales under said law shall be advertised twice a week for three successive weeks, instead of as heretofore required.

SEC. 16. That the Commissioners of the District of Columbia and the commissioners of the sinking fund of said District shall destroy by burning all bonds, sewer-certificates, and other obligations of every kind of the city of Washington, the city of Georgetown, or the District of Columbia, whatsoever, heretofore paid or redeemed by either of said boards under the direction of the Secretary of the Treasury, and shall preserve the evidence thereof as shall be prescribed by said Secretary.

SEC. 17. That the period of redemption be, and is hereby, extended for one year as respects the property of which, for the want of sufficient bids, the District of Columbia became the purchaser at the tax-sale, under the act of Congress approved June twentieth, eighteen hundred and seventy-four, entitled "An act for the government of the District of Columbia and for other purposes" as amended by section thirteen, of an act of Congress approved March third, eighteen hundred and seventy-five entitled "An act making appropriations to supply deficiencies in the appropriations for the fiscal year ending June thirtieth, eighteen hundred and seventy-five, and prior years, and for other purposes."

SEC. 18. That all laws and ordinances now in force in the city of Washington, relating to the payment and collection of water-taxes, water-rents, and taxation for water-mains be, and they are hereby, extended to and made operative over all parts of the District of Colum-

Power to revise assessments.

Tax levied on revised assessment.

Payments received after November 15, 1876.

Assessor's oath.

Assessor's failure to complete duties within time not to affect tax.

Deposit of collections.

How drawn.

Adjustment of salaries.

Act of legislative assembly amended.

Advertisement of sales.

Obligations of Washington, Georgetown, etc., paid or redeemed, to be burned.

Redemption of certain property bought by Dist. of Col. extended. 1874, ch. 337, 18 Stat., 116.

1875, ch. 162, § 13, 18 Stat., 505.

Water-tax, etc., laws extended.

bia where water taken from the United States aqueduct is used, and said taxes and rents shall be payable and collectible therein in the same manner and at the same rate as in the city of Washington for the year beginning January first eighteen hundred and seventy-six, and for each subsequent year.

Certain acts of legislative assembly repealed.

SEC. 19. 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, clauses twenty, and thirty-five of the twenty first section of said act, and clause sixteen of said twenty-first section of said act as amended by the act amendatory thereof, approved June twenty, eighteen hundred and seventy-two, and all other laws and acts, or parts thereof, inconsistent herewith, be, and the same are hereby, repealed.

Approved, July 12, 1876.

July 12, 1876.

CHAP. 181.—An act relative to the redemption of unused stamps.

1875, ch. 36, § 14,
18 Stat., p. 310,
repealed.

Redemption of
unused stamps.
Allowance for
documentary
stamps.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the fourteenth section of the act passed February eighth, eighteen hundred and seventy-five, entitled "An act to amend existing customs and internal-revenue laws, and for other purposes," be, and the same is hereby, repealed; and all unused stamps shall be redeemed when properly presented, as was done prior to the passage of the aforesaid act: *Provided,* That from and after the passage of this act no allowance shall be made for documentary stamps, except those of the denomination of two cents, which when presented to the Commissioner of Internal Revenue are not found to be in the same condition as when issued by the Internal Revenue Department, or, if so required by the said Commissioner, when the person presenting the same can not satisfactorily trace the history thereof from their issue to their presentation as aforesaid.

Approved, July 12, 1876.

July 12, 1876.

CHAP. 182.—An act to authorize the Commissioner of Indian Affairs to purchase supplies for the Indian Bureau in open market.

Appropriation.

Purchase of cer-
tain Indian sup-
plies in open mar-
ket.

Post, p. 123.

Deduction from
regular appropria-
tion.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Indian Affairs be, and he is hereby, authorized to purchase in open market, without the usual advertisement, for immediate use of the Indian tribes, such supplies as are required to an extent, not exceeding one hundred and fifty thousand dollars, which is hereby appropriated for such purpose, out of any money in the Treasury not otherwise appropriated, to serve until the regular appropriation bill shall be passed and approved, and the time now required by law for advertisement and acceptance of proposals shall have elapsed; and such sums so expended shall be deducted from the appropriate sums respectively appropriated under the regular appropriation bill when passed.

Approved, July 12, 1876.

July 12, 1876.

CHAP. 183.—An act to amend section fifty-five hundred and forty-six of the Revised Statutes of the United States providing for imprisonment and transfer of United States prisoners.

R. S., 5546, p.
1080, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section fifty-five hundred and forty-six of the Revised Statutes of the United States be amended so as to read as follows: