

Proviso.

Equal rights and
privileges to other
railroads.

Designs, draw-
ings, maps, etc., to
be submitted to
Secretary of War
for approval.

Repeal.

substantially or materially obstruct the free navigation of said river, and if any bridge erected under such authority shall in the opinion of the Secretary of War, obstruct such navigation, he is hereby authorized to cause such change or alteration of said bridge to be made as will effectually obviate such obstruction; and all such obstructions shall be removed and alterations made at the expense of the owner or owners of said bridge: *Provided*, That nothing in this act shall be so construed as to repeal or modify any of the provisions of law now existing in reference to the protection of the navigation of rivers, or to exempt this bridge erected under this act, from the operations of the same.

SEC 5—That all railroad companies desiring the use of said bridge shall have and be entitled to equal rights and privileges relative to the passage of railway trains or cars over the same, and over the approaches thereto, upon the payment of a reasonable compensation for such use; and in case the owner or owners of said bridge and the several railroad companies, or any one of them, desiring such use, shall fail to agree upon the sum or sums, to be paid, and upon rules and conditions to which each shall conform in using said bridge, all matters at issue between them shall be decided by the Secretary of War, upon a hearing of the allegations and proofs of the parties.

SEC. 6—That any bridge authorized to be constructed under this act shall be built and located under and subject to such regulations for the security of navigation of said rivers as the Secretary of War shall prescribe; and to secure that object said company or corporation shall submit to the Secretary of War a design and drawings of said bridges to be erected, for his examination and approval, and a map of its location, and shall furnish such other information as may be required for a full and satisfactory understanding of the subject, and in all things shall be subject to such rules and regulations as may be prescribed by the Secretary of War; and until said plan and location of said bridge or bridges are approved by the Secretary of War, said bridge or bridges shall not be built; and should any change be made in the plan of any bridge authorized to be constructed by this act, during the progress of the work of construction, such change shall be subject to the approval of the Secretary of War.

SEC. 7—That the right to alter, amend, or repeal this act is hereby expressly reserved; and the right to require any changes in said structures, or their entire removal, at the expense of the owners thereof, whenever Congress shall decide that the public interest requires it is also expressly reserved.

Approved, March 3, 1883.

Mar. 3, 1883.

CHAP. 137.—An act to levy an assessment of the real estate in the District of Columbia in the year eighteen hundred and eighty-three, and every third year thereafter, for purposes of taxation.

Assessment of
real estate in Dis-
trict of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all real property, except as hereinafter provided, shall be assessed in the name of the owner, trustees, or guardian thereof. All undivided real property of a deceased person may be assessed in the name of such deceased person until the same is divided according to law, or has otherwise passed into the possession of some other person. And real property, the ownership of which is unknown, shall be assessed "owner unknown."

Assessments in
1883, and every
third year, etc.

SEC. 2. That real property shall be assessed and valued in the year eighteen hundred and eighty-three, and every third year thereafter, as herein provided.

Twelve subdis-
tricts.

SEC. 3. That the Commissioners shall, on the second Monday of March, eighteen hundred and eighty-three, or as soon thereafter as practicable, and every third year thereafter, divide the District into

not exceeding twelve subdistricts, and shall appoint one assessor to each subdistrict, who shall be a resident thereof. Each person so appointed shall, within ten days after receiving notice thereof, file with said Commissioners his bond, payable to the United States, with sufficient surety to the acceptance of said Commissioners, in the sum of two thousand dollars, conditioned that he will faithfully, diligently, and impartially perform all and singular the duties enjoined upon him by law. And he shall, moreover, take and subscribe an oath of office. If any such appointee shall fail to qualify as aforesaid within the time prescribed, or shall fail to enter upon the discharge of his duties within five days after such qualification, the appointment shall be void, and the Commissioners shall forthwith appoint another suitable person, who shall qualify as above provided.

Assessors.
Bond.

Oath of office.
Failure to discharge duties.

SEC. 4. That the Commissioners shall furnish each of said assessors a map and field-book of the respective subdistricts which he is appointed to assess and value, which shall contain an accurate list of each tract, together with a pertinent description of the real property situate therein, and, as far as may be known, the owner thereof, and also such blanks, forms, books, surveys, and plats as may be necessary for a systematic statement of the property to be assessed. Upon the completion of the assessment, each assessor shall deposit with the assessor of the district all maps, field-books, surveys, and plats, and all his notes and memoranda thereof.

Commissioners to furnish maps, field-books, etc.

SEC. 5. That real estate in Washington or Georgetown, except such as is now or may hereafter be exempt by law from taxation, shall be assessed according to the number of the squares and lots thereof, or parts of lots, and upon the number of square or superficial feet in each square or lot, or parts of a lot, and in the county the agricultural lands shall be assessed by the acre, and suburban lots by the square foot, as in the city of Washington.

Assessments, how made.

SEC. 6. That each assessor shall, in all cases, from actual view, and from the best sources of information in his reach, determine, as nearly as practicable, the true value of each separate tract or lot of real property in his district in lawful money, and he shall separately estimate the value of all improvements on any tract or lot, and shall note the same in his field-book, which shall be carried out as part of the value of such tract or lot, and he shall also return the dimensions to each tract or lot.

Valuation.

SEC. 7. That each assessor shall, on or before the first Monday of June, eighteen hundred and eighty-three, and every third year thereafter, make out and deliver to the Commissioners, a return in tabular form, contained in a book to be furnished him by said Commissioners, of the ownership, amount, description, and value of the real property subject to be listed for taxation in his district. He shall also enter in a separate list a pertinent description of all property exempt from taxation under the provisions of existing law, together with the ownership and use of the same, and shall estimate and return the true value thereof. All real property, the ownership of which is not known, shall be returned, as to ownership, "unknown."

Assessors' returns.

SEC. 8. That every assessor who shall refuse or knowingly neglect to perform any duty enjoined on him by law, or who shall consent to, or connive at, any evasion of the provisions of this chapter, whereby any property required to be assessed shall be unlawfully exempt, or the valuation thereof entered at less than its true value, shall, on conviction thereof, be liable to a fine not exceeding two hundred dollars for each offense, which may be collected from his bond aforesaid.

Neglect, etc., of assessor to perform duty.

Penalty.

SEC. 9. That the assessor of the District and the assessors herein provided for shall compose a board of equalization of the real property, and they shall convene at an office, to be provided by the Commissioners, on the first Monday of June, eighteen hundred and eighty-three, and every third year thereafter. They shall each take an oath fairly and impartially to equalize the value of the real property according to

Board of equalization, etc.

Oath.

Quorum.
Record of pro-
ceedings.

True valuation
in money.
Hearing of com-
plaints.

Report made to
Commissioners,
etc.

Pay of assessors.

Valuation as ren-
dered to constitute
basis of taxation,
etc.

Valuation of
property to be add-
ed to list subject
to taxation.

Return of new
structures, etc.,
and improvements.

Proviso.

Property omit-
ted from lists, etc.

Proviso.

Assessor of D. C.
may administer
oaths, etc.

law. Any seven of them shall constitute a quorum and a clerk appointed by the Commissioners shall keep a full and accurate account of their proceedings and orders. They shall immediately proceed to equalize the valuation made as aforesaid by the assessors, so that each lot and tract, and the improvements thereon, shall be entered upon the tax-list at their true value in money; and for this purpose they shall hear such complaints as may be made in respect of said assessment, and in determining them they may raise the valuations of such tracts or lot as, in their opinion, may have been returned below their true value, and reduce the valuation of such as they may believe to have been returned above their true value to such sum as, in their opinion may be the true value thereof; but they shall not reduce the aggregate value of the real property below the aggregate value thereof as made and returned by said assessors. All assessments and equalizations made pursuant to the provisions of this act shall be finally completed and be reported to the Commissioners of the District on or before the first Monday of August of each year in which an assessment is made.

SEC. 10. That each assessor shall be entitled to receive for each day necessarily employed in the performance of his duties the sum of five dollars, for a period not exceeding one hundred and fifty days.

SEC. 11. That the valuation of the real property made and equalized as aforesaid shall constitute the basis of taxation for the next succeeding period of three years, and until another valuation is made according to law.

SEC. 12. That annually, on or prior to July first, the assessor of the District shall take a list of all real property which shall have become subject to taxation, and is not on the tax-list, and affix a value thereon, according to the rules prescribed for assessing real estate; and he shall make return of all new structures and additions to or improvements of old structures of over one hundred dollars in value, the value of which shall not have been included in the valuation of the land on which such structures have been erected, specifying the tract or lot of land on which each of such structures has been erected, and the value which has been added to any such lot or tract by reason of such structure, and the assessor shall add such valuation to the assessment made on such tract or lot; and in the case of the destruction of any structure from any cause, of over one hundred dollars in value, the value of which has been included in any former valuation of the tract or lot on which it is situate, the assessor shall determine and make return how much less valuable such lot or tract is by reason of such destruction, and the assessor shall deduct the same from the valuation of such tract or lot as it stands upon the list: *Provided*, That the assessor of the District of Columbia shall hear such complaints as may be made in respect of said assessments and determine the same between the first and third Monday of July of the same year, subject to the approval of the Commissioners of the District

SEC. 13. That if the assessor of the District shall learn that any property liable to taxation has been omitted from the assessment for any previous year or years, or has been so assessed that the assessment was void, it shall be his duty at once to assess such property for each and every year after the passage of this act for which it has escaped assessment and taxation, and report the same to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: *Provided*, That no property which has escaped taxation shall be liable to assessment and taxation under this section for a period of more than three years prior to such assessment.

SEC. 14. That the assessor of the District, in the discharge of any of the duties devolved upon him or the board of equalization, by any provisions of this act, may administer all necessary oaths or affirmations. He shall have power to summon the attendance of any person before said board, or himself, to be examined under oath touching such matters and things as they or he may deem advisable in the discharge of their said duties; and any member of the Metropolitan Police force or con-

stable of the District may serve subpoenas in this behalf. Such fees shall be allowed witnesses so examined, to be paid out of the contingent fund of the Commissioners, as are allowed in civil actions before justices of the peace. Any person who shall knowingly make false oath or affirmation shall be guilty of perjury, and, upon conviction thereof, be punished according to laws in force for the punishment of perjury.

SEC. 15. That this act shall be in force from and after its passage; and all laws and parts of laws inconsistent herewith are hereby repealed, as also all laws allowing any deduction of taxes assessed against any person because of payment thereof within a period of thirty days after receiving notice that the collector of taxes is ready to receive the taxes assessed.

Approved, March 3, 1883.

Subpoenas.
Fees.
False oath.
Penalty.
Repeal, etc

CHAP. 138.—An act to establish a railway bridge across the Illinois River, extending from a point within five miles of Columbiana in Greene County, to a point within five miles of Farrowtown, in Calhoun County, in the State of Illinois.

Mar. 3, 1883.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Litchfield, Carrollton and Western Railroad Company, its successors and assigns, are hereby authorized and empowered to erect, establish, and maintain a railway bridge across the Illinois River, extending from a point, to be by them selected, within five miles of Columbiana, in Greene County, to a point, to be selected by them, within five miles of Farrowtown, in Calhoun County, in the State of Illinois; and that said bridge shall not interfere with the free navigation of said river beyond what is necessary in order to carry into effect the rights and privileges hereby granted; and in case of any litigation arising from any obstruction or alleged obstruction to the free navigation of said river, the cause may be tried before the district court of the United States for the southern district of the State of Illinois.

Litchfield, Carrollton and Western Railroad Company authorized to construct bridge across Illinois River, etc.

Free navigation.

SEC. 2. That any bridge built under the provisions of this act may, at the option of the company building the same, be built as a draw bridge, with a pivot or other form of draw, or with unbroken or continuous spans; *Provided*, That if the said bridge shall be built with unbroken or continuous spans, it shall not be of less elevation in any case than fifty feet above extreme high water mark, as understood at the point of location, to the bottom chord of the bridge, nor shall the spans of said bridge be less than two hundred and fifty feet in length; and the piers of said bridge shall be parallel with the current of said river, and the main span shall be over the main channel of the river, and not less than three hundred feet in length: *And provided also*, That if any bridge built under this act shall be constructed as a draw bridge, the same shall be constructed as a pivot draw bridge, with a draw over the main channel of the river at an accessible and navigable point, and with spans of not less than one hundred and sixty feet in length in the clear on each side of the central or pivot pier of the draw; and the next adjoining spans to the draw shall not be less than two hundred and fifty feet, and said spans shall not be less than thirty feet above low water mark and not less than ten feet above extreme high water mark, measuring to the bottom chord of the bridge; and the piers of said bridge shall be parallel with the current of the river where said bridge may be erected: *And provided also*, That said draw shall be opened promptly, upon reasonable signal, for the passage of boats.

Draw-bridge, etc.

Proviso.

Proviso.

Pivot draw-bridge.

Proviso.
Signals.

SEC. 3. That any bridge constructed under this act and according to its limitations shall be a lawful structure, and shall be known and recognized as a post-route, and the same is hereby declared to be a post-route, upon which also no higher charge shall be made for the transmission over the same of the mails, the troops, and the munitions

Declared a lawful structure and post-route.