AUTHENTICATED
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INFORMATION
GPO

Public printing and binding.

PUBLIC PRINTING AND BINDING: For the public printing, for the public binding, and paper for the public printing, including the cost of printing the debates and proceedings of Congress in the Congressional Record, and for lithographing, mapping, and engraving for both Houses of Congress, including salaries or compensation of all necessary clerks and employees, for labor (by the day, piece, or contract), and for rents and all the necessary materials which may be needed in the prosecution of the work, three hundred thousand dollars.

Naval Academy. Training vessel.

TRAINING VESSEL FOR NAVAL ACADEMY: To enable the Secretary of the Navy to execute the contract for the construction of the composite vessel, propelled by sail, to be used for the training of cadets at the Naval Academy, the additional sum of one hundred and twenty-five thousand dollars is hereby appropriated for the completion and outfit of the said vessel upon the plans and specifications of the Department.

Approved, February 19, 1898.

February 28, 1898.

CHAP. 32.—An Act In relation to taxes and tax sales in the District of Columbia.

District of Columbia. Advertisement and sale of land for taxes in arrears.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the assessor of the District of Columbia shall prepare a list of all taxes on real property in said District subject to taxation on which said taxes are levied and in arrears on the first day of July of each year hereafter. And the Commissioners of said District shall fix date of sale and publish the said list, with notice of sale, in a pamphlet, of which not less than two thousand copies shall be printed for distribution to taxpayers applying therefor. Said Commissioners shall, on the third Tuesday in March, of each year hereafter, give notice, which shall contain the name of each and every person in which each piece of property is assessed, together with the amount of tax against each, by advertising twice a week for three successive weeks in the regular issue of two or more daily newspapers published in said District, that said pamphlet has been printed, and that a copy thereof will be delivered to any taxpayer applying therefor at the office of the collector of taxes of said District; and if the taxes due, together with the penalties and costs that may have accrued thereon, shall not be paid prior to the day fixed for sale, the property will be sold, under the direction of the Commissioners of the District of Columbia, at public auction at the office of the said collector of taxes, commencing at least three weeks after the first publication of said notice and continuing on each following day, Sundays and legal holidays excepted, until all said delinquent property is sold. A description sufficient to identify the property shall be considered a proper description: *Provided*, *however*, That property which has once been advertised and sold for nonpayment of taxes shall not be again advertised for the same tax.

Proviso. Readvertisement.

Sale.

SEC. 2. That upon the day specified aforesaid the Commissioners shall proceed to sell or cause to be sold 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 and sold. In case no other person bids the amount due on any lot the said collector of taxes shall bid the amount due on the same and purchase it for the District.

Payment.

SEC. 3. That every purchaser other than the District, at any sale of property sold as aforesaid, shall pay the amount of his bid to the collector of taxes within five days after the last day of sale. If any such purchaser shall not have paid his bid, or the same shall not have been collected from him within the time above mentioned, the Commissioners may set aside the sale for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the said collector of taxes shall thereupon be held to have bid the amount

due on the said lot and to have purchased it for the District. Immediately after the close of the sale, upon payment of the purchase money, the said collector of taxes shall issue to the purchaser a certificate of sale, and if the property shall not be redeemed by the owner or owners thereof within two years from the last day of sale, by payment to the collector of taxes of said District, for the use of the legal holder of the certificate, the amount for which it was sold at such sale and fifteen per centum per annum thereon, a deed shall be given by the Commissioners of the District, or their successors in office, to the purchaser at such tax sale, his heirs or devisees, or to the assignee of such certificates, 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 said sale herein authorized: *Provided*, That no deed shall be issued until all taxes and assessments appearing upon the tax books against the property are paid, with penalties, interests, and costs, including taxes for the years for which the District purchased the property at tax sale: *Provided*, That no property advertised as aforesaid shall be sold upon any bid not sufficient to meet the amount of tax, penalty, and costs; but in case the highest bid upon any property is not sufficient to meet the taxes, penalties, and costs thereon said property shall thereupon be bid off by the said collector of taxes, 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, or their legal representatives, by the payment of the taxes, penalties, and costs due at the time 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 in the name of said District, under this or any other law, whether heretofore or hereafter made, is not or has not been so redeemed as aforesaid (unless it shall be shown that the sale for taxes was irregular and void), then the Commissioners of the District, or their successors, shall, in the name of and on behalf of the District of Columbia, sell said property at public or private sale and issue to any purchaser of such property a deed, which deed shall have the same force and effect as the deed hereinbefore provided for in this section for property sold at the regular annual sale: *Provided, however*, That no such deed shall be issued until all assessments, taxes, costs, and charges due the District, of whatsoever nature, shall have been paid in full, and that before the deed is issued, as hereinbefore mentioned, notice shall be published three times in two daily newspapers published in the District that a deed has been applied for, and that unless the owner comes forward within thirty days from date of said notice and pays all arrears of taxes, general and special, then due, the deed will be issued in accordance with the provisions of this Act: *And provided also*, That minors or other persons under legal disability be allowed one year after attaining 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 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, together with all taxes and assessments that have been paid thereon by the purchaser or his assigns, between the day of sale and the period of redemption, with ten per centum per annum interest on the amount of such taxes and assessments: *Provided, however*, That failure on the part of the District, from any cause whatsoever, to enforce the liens acquired aforesaid shall not release the property from any tax whatsoever that may be due the District.

Certificate and deed to purchaser.

Provisos.
Payment of taxes, etc., before deed issues.

Property not to be sold for less than tax, etc.

Bids in the name of the District; property still taxable.

Property unredeemed within two years.

—sale of and deed.

—payment of taxes requisite.

—notice by advertisement.

Redemption by minors, etc.

Failure of District to enforce liens, etc.

SEC. 4. That the owner or authorized agent of the owner of any property sold as aforesaid, or any other person having an interest therein at the time of sale, may redeem the same from such sale at any time within two years after the last day of sale by paying to the collector of

Redemption by owner, etc.

taxes, for the use of the purchaser, his heirs and assigns, the sum mentioned in the certificate of sale therefor, with interest thereon at the rate of fifteen per centum per annum after the date of such certificate of sale, together with any tax or assessment which the holder of said certificate shall have paid between the days of sale and redemption, with interest on the same at the rate of ten per centum per annum.

Report by collector of taxes.

SEC. 5. That the collector of taxes shall, within twenty days after the last day of the sale hereinbefore provided for as aforesaid, file with the recorder of deeds a written report, in which he shall give a statement of the property sold, other than that sold to the District of Columbia, 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. Any surplus remaining after the collection of taxes, penalties, and costs on any real estate shall be collected as provided in sections one hundred and sixty-one and one hundred and sixty-two, chapter six, of the Revised Statutes of the United States, relating to the District of Columbia, and 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.

Surplus, how collected.

R. S. D. C., secs. 161, 162, pp. 18, 19.

Invalid sales.

SEC. 6. That the said Commissioners shall not convey any property sold for taxes if they shall discover, before the conveyance, that the sale was for any cause invalid and ineffectual to give title to the property sold; but they shall cancel the sale and cause the purchase money to be refunded to the purchaser, his representatives or assigns.

Charges for advertising.

SEC. 7. That the expenses of advertising and the printing of said pamphlet shall be paid by a charge of one dollar and twenty cents for each lot or piece of property advertised.

To take effect.

SEC. 8. That this Act shall take effect from and after its passage;

Repeal.

and all acts or parts of acts inconsistent herewith be, and the same are hereby, repealed.

Approved, February 28, 1898.

March 4, 1898.

CHAP. 35.—An Act To amend an Act to prohibit the passage of local or special laws in the Territories, to limit Territorial indebtedness, and so forth.

Territories.
Vol. 24, p. 170.
Municipal corporations may issue bonds for sanitary, etc., purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress approved July thirtieth, eighteen hundred and eighty-six, entitled "An act to prohibit the passage of local or special laws in the Territories of the United States, to limit Territorial indebtedness, and for other purposes," is hereby amended so as to permit, authorize, and legalize the issuance of bonds by chartered municipal corporations having a bona fide population of not less than one thousand persons, as shown by the last school census taken before any election to be held under the provisions of this Act, in any Territory of the United States, for sanitary and health purposes, the construction of sewers, waterworks, and the improvement of streets. The limitations of said Act of July thirtieth, eighteen hundred and eighty-six, shall not apply to such municipal corporations: *Provided*, That before any bonds shall be issued the mayor and common council of said chartered municipal corporations shall cause an election to be held in such city or town, and the mayor and common council of such municipal corporation shall cause to be published, in a newspaper of general circulation published in such city or town, a notice of the time and place or places of holding such election. Such notice shall be given at least thirty days before such election. On the question of the issuance of said bonds no person shall be qualified to vote except he be in all respects a qualified elector and owner of real or personal property subject to taxation within the municipality. In case two-thirds of the qualified voters, as above described, shall vote affirmatively for the issuance of said bonds, then

Proviso.
Election to determine issuance of bonds.

Notice of.

Property qualification for voters.