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said period shall be assessed against the respective car companies, mercantile companies, corporations, or individuals. The valuation thus obtained shall be the full and true value and shall be the taxable portion of the cars owned by any such car company, mercantile company, corporation, or individual and used within the District of Columbia.

Administrative provisions.

(d) All of the provisions of law relating to the filing of returns, assessment, payment, and collection of personal property taxes in the District of Columbia shall be applicable to the companies described in the foregoing subsections.

Tax appeals.

(e) Any individual, partnership, unincorporated association, or corporation aggrieved by any assessment of taxes made pursuant to the provisions of this Act may appeal therefrom to the Board of Tax Appeals for the District of Columbia in the same manner and to the same extent as set forth in sections 3, 4, 7, 8, 9, 10, 11, and 12 of title IX of the Act entitled "An Act to amend the District of Columbia Revenue Act of 1937, and for other purposes", approved May 16, 1938.

52 Stat. 371-375. D. C. Code § 47-2403 *et seq*; Supp. IV, § 47-2403 note *et seq*.

Applicability.

(f) The provisions of this Act shall be applicable to the taxable year beginning July 1, 1945, and each taxable year thereafter.

Approved December 15, 1945.

[CHAPTER 580]

AN ACT

December 18, 1945
[H. R. 4649]
[Public Law 262]

To enable the United States to further participate in the work of the United Nations Relief and Rehabilitation Administration.

UNRRA, participation expenses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution of March 28, 1944, entitled "Joint resolution to enable the United States to participate in the work of the United Nations relief and rehabilitation organization", is amended in the following respect:

58 Stat. 122. 50 U. S. C., Supp. IV, app. §§ 1571-1578. *Ante*, p. 609; *post*, p. 634.

(1) The first section is amended by striking out "$1,350,000,000" and inserting in lieu thereof "$2,700,000,000".

(2) Section 9 is amended by striking out "1946" and inserting in lieu thereof "1947".

(3) Add a new section 8 (a):

Recommendations.

"8 (a). In adopting this joint resolution the Congress does so with the following recommendations:

Objectives.

"A. That the United States member of the control committee of the United Nations Relief and Rehabilitation Administration is hereby requested, by appropriate resolutions or agreements, to secure favorable action by that committee or by the United Nations Relief and Rehabilitation Administration Council to attain the following objectives:

"(1) That all trade agreements and all barter agreements of a recipient country with other nations, together with satisfactory information on all exports from, and imports into, such country, whether for governmental or private account, will be made available to the United Nations Relief and Rehabilitation Administration.

"(2) That each recipient country shall supply accredited United Nations Relief and Rehabilitation Administration personnel with all necessary facilities, credentials, documents, and safe conduct in carrying out the objectives of the United Nations Relief and Rehabilitation Administration agreement, including all necessary inspections and investigations.

"(3) That the Administration, if it determines such a course to be desirable, will be permitted, during the period of its operations in a recipient country, to retain title to all motor-transport equipment

supplied by the Administration and will also be permitted to route such equipment and to direct the use of the fuel and lubricants supplied by the Administration.

American press and radio.

"B. That the President is hereby requested, through appropriate channels, to facilitate the admission to recipient countries of properly accredited members of the American press and radio in order that they be permitted to report without censorship on the utilization and distribution of United Nations Relief and Rehabilitation Administration supplies and services."

Approved December 18, 1945.

[CHAPTER 582]

AN ACT

December 20, 1945
[H. R. 4129]
[Public Law 263]

To provide for the reorganization of Government agencies, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I

SHORT TITLE

Reorganization Act of 1945.

SECTION 1. This Act may be cited as the "Reorganization Act of 1945".

NEED FOR REORGANIZATIONS

Examination of agencies; purposes.

SEC. 2. (a) The President shall examine and from time to time reexamine the organization of all agencies of the Government and shall determine what changes therein are necessary to accomplish the following purposes:

(1) to facilitate orderly transition from war to peace;

(2) to reduce expenditures and promote economy, to the fullest extent consistent with the efficient operation of the Government;

(3) to increase the efficiency of the operations of the Government to the fullest extent practicable within the revenues;

(4) to group, coordinate, and consolidate agencies and functions of the Government, as nearly as may be, according to major purposes;

(5) to reduce the number of agencies by consolidating those having similar functions under a single head, and to abolish such agencies or functions thereof as may not be necessary for the efficient conduct of the Government; and

(6) to eliminate overlapping and duplication of effort.

Declaration of Congress.

(b) The Congress declares that the public interest demands the carrying out of the purposes specified in subsection (a) and that such purposes may be accomplished in great measure by proceeding under the provisions of this Act, and can be accomplished more speedily thereby than by the enactment of specific legislation.

Reduction of administrative costs.

(c) It is the expectation of the Congress that the transfers, consolidations, coordinations, and abolitions under this Act shall accomplish an over-all reduction of at least 25 per centum in the administrative costs of the agency or agencies affected.

REORGANIZATION PLANS

Findings by the President.

SEC. 3. Whenever the President, after investigation, finds that—

(1) the transfer of the whole or any part of any agency, or of the whole or any part of the functions thereof, to the jurisdiction and control of any other agency; or