Public Law 900 CHAPTER 856

August 1, 1956
[H. R. 7890]

AN ACT

To authorize the commissioner of public lands to sell public lands located at Kaneohe Bay, Oahu, to certain persons.

Hawaii, Oahu.
Sale of lands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, any provision of the Hawaiian Organic Act or laws of Hawaii relating to public lands to the contrary notwithstanding, the commissioner of public lands, with the approval of the Governor and two-thirds of the members of the board of public lands, in his discretion, may transfer and convey by quitclaim deeds to the owner or owners of lots 15 to 27, both inclusive, as shown on map 2 filed in the office of the assistant registrar of the land court of the Territory of Hawaii with land court application 1002, the following-described parcel of land:

Being a portion of the tidelands of Kaneohe Bay, same being artificial accretion, abutting lots 27, 26, 25, 24, 23, 22, 21, 20, 19, 18, 17, 16, and 15 (map 2), land court application 1002. Situate in Kaneohe Bay, Koolaupoko, Oahu, Territory of Hawaii.

Beginning at the south corner of this piece of land, near the common corner of lots 27 and 28 (map 2), land court application 1002, the true azimuth and distance to said common corner being: 332 degrees 20 minutes 1.66 feet, and thence running by azimuths measured clockwise from true south:

1. 152 degrees 20 minutes 123.61 feet along lots 27, 26, and 25 (map 2), land court application 1002;
2. 168 degrees 40 minutes 150.00 feet along lots 25, 24, 23, and 22 (map 2), land court application 1002;
3. 195 degrees 50 minutes 190.00 feet along lots 21, 20, 19, 18, and 17 (map 2), land court application 1002;
4. 184 degrees 20 minutes 97.00 feet along lots 17, 16, and 15 (map 2), land court application 1002;
5. 204 degrees 40 minutes 51.54 feet along lot 15 (map 2), land court application 1002;

Thence following channel, along new high water mark, Kaneohe Bay, for the next five courses, the direct azimuths and distances being:

6. 359 degrees 46 minutes 30 seconds 109.12 feet;
7. 14 degrees 20 minutes 30 seconds 167.94 feet;
8. 338 degrees 51 minutes 54.09 feet;
9. 321 degrees 08 minutes 158.32 feet;
10. 340 degrees 39 minutes 40.83 feet;
11. 47 degrees 24 minutes 72.56 feet along stone masonry, along Kaneohe Bay;
12. 32 degrees 26 minutes 30 seconds 58.94 feet along stone masonry, along Kaneohe Bay, to the point of beginning and containing an area of 31,206 square feet or 0.716 acre.

In the event of sale as herein authorized the commissioner shall divide the parcel of land in such manner as he deems fair and equitable into thirteen lots so that each of the lots above mentioned may have access to Kaneohe Bay.

The commissioner may reserve such portions of the area for roadways and other rights-of-way as he deems to be in the public interest.

Price.

SEC. 2. Each lot in the area shall be conveyed for a fair and reasonable price, which price shall be determined by a disinterested appraiser or appraisers but not more than three, which shall be appointed by the Governor, and all structures, buildings, and other such improvements shall be valued at $1.

SEC. 3. The commissioner shall prior to executing such quitclaim deeds require the lot owners to release all claims for compensation, damages, or otherwise which they or any of them have or may have against the United States of America, Territory of Hawaii, or the city and county of Honolulu, by reason of acts or omissions of any of said governments, or for which any of said governments are claimed to be responsible, done or omitted in connection with the filling of the area herein authorized to be sold.

SEC. 4. The term "owner" or "owners" shall have the same meaning given to it under section 73 (a) (4) of the Hawaiian Organic Act. 42 Stat. 116.

SEC. 5. This Act shall take effect upon its approval.

Approved August 1, 1956.

Public Law 901 CHAPTER 857

AN ACT

August 1, 1956
[H. R. 6595]

To amend certain provisions of law relating to the estate tax.

Estate taxes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if, in the case of property transferred by a decedent dying after February 10, 1939, refund or credit of any overpayment resulting from the application of subsections (a) and (b) of section 7 of the Act entitled "An Act to amend certain provisions of the Internal Revenue Code", approved October 25, 1949 (63 Stat. 891; Public Law 378, Eighty-first Congress), was prevented on October 25, 1949, by the operation of any law or rule of law (other than section 3760 of the Internal Revenue Code of 1939, relating to closing agreements, and other than section 3761 of such Code of 1939, relating to compromises), refund or credit of such overpayment (reduced as provided in section 2) may, nevertheless, be made or allowed if claim therefor is filed within one year from the date of the enactment of this Act. 63 Stat. 894. 26 USC 811 and note. 53 Stat. 462. 53 Stat. 462.

SEC. 2. The amount of the reduction referred to in the first section of this Act is the amount of gift tax refunded (together with interest paid thereon) by the United States by reason of the inclusion in the gross estate of the value of the property causing the overpayment resulting from the application of subsections (a) and (b) of section 7 of the Act approved October 25, 1949.

SEC. 3. No interest shall be allowed or paid on any overpayment resulting from the application of this Act.

Approved August 1, 1956.

Public Law 902 CHAPTER 858

AN ACT

August 1, 1956
[H. R. 9970]

To provide for the disposition of the Stockton Air Force Station and the Stockton Annex, Sharpe General Depot, California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Army is authorized to convey on or before January 1, 1957, by quitclaim deed to the Stockton Port District that portion of real property under his jurisdiction located at the Stockton Annex, Sharpe General Depot, California, consisting of approximately one hundred and eighteen and forty-four one-hundredths acres together with all appurtenances pertaining thereto and all improvements located thereon.

Stockton Air Force Station and Sharpe General Depot. Land conveyance.