

August 13, 1894.

**CHAP. 285.**—An Act To authorize a bridge across the Perdido River between the States of Florida and Alabama.

Bridge authorized across Perdido River at Holman's Ferry, Fla. and Ala.

Free bridge.

Commencement and completion.

Amendment, etc.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the county authorities of the counties of Escambia, Florida, and Baldwin, Alabama, be, and are hereby, authorized to construct, in accordance with plans to be approved by the Secretary of War, an iron or wooden bridge for free use by the public at or near Holman's ferry across the Perdido River, between the States of Alabama and Florida, and to jointly maintain and regulate the same under such rules and regulations as may be agreed upon between the said counties.

SEC. 2. That said bridge shall be begun within one year and completed within three years from the date of the approval of this Act.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 13, 1894.

August 14, 1894.

**CHAP. 287.**—An Act To provide an immediate revision and equalization of real-estate values in the District of Columbia; also to provide an assessment of real estate in said District in the year eighteen hundred and ninety-six and every third year thereafter, and for other purposes.

District of Columbia. Assessment of real estate in name of owner.

Vol. 22, p. 568.

Board of three assistant assessors to be appointed.

Salary.

Assessor's salary.

Oath.

Vacancies.

Hearing complaints of present assessments.

Vol. 27, p. 360.

Revision.

Basis of taxes, fiscal year 1895.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all real property in the District of Columbia, except as hereinafter provided, shall be assessed in the name of the owner, or trustee or trustees of the owner 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 or persons; and all real property, the ownership of which is unknown, shall be assessed "owner unknown."

SEC. 2. That the Commissioners of the District of Columbia shall appoint three discreet persons, who shall have been bona fide residents of the District of Columbia for the period of at least five years, and conversant with real estate values therein, as a permanent board of assistant assessors, who shall hold office for a term of four years, unless sooner removed by said Commissioners for cause satisfactory to them, and shall each receive a salary of three thousand dollars annually, and the assessor of the District of Columbia shall hereafter receive a salary of three thousand five hundred dollars per annum. Each person so appointed on said board shall, within ten days after receiving notice thereof, take and subscribe an oath to diligently, faithfully, and impartially perform all and singular the duties imposed upon him by this Act. 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 fifteen days after such qualification, the appointment shall be void, and the Commissioners shall forthwith appoint another suitable person, who shall qualify as above provided; and when appointed and qualified as aforesaid, said board of assistant assessors shall immediately proceed to hear and consider such complaints as may be made regarding the assessment returned by the board of three members appointed by the President of the United States, under the Act of August fifth, eighteen hundred and ninety-two, revise and equalize said assessment, and make return to the assessor of the District of Columbia of the revision and equalization on or before the first Monday of January, eighteen hundred and ninety-five. And said revision and equalization so returned shall be the basis of assessment for the collection of taxes for the fiscal year ending June thirtieth, eighteen hundred and ninety-five, and until the next general assessment is made and

returned, as provided for in this Act: *Provided*, That the collection of taxes on real property and improvements thereon which will become due and payable in the month of November, eighteen hundred and ninety-four, be, and the same is hereby, suspended until the month of May in the year eighteen hundred and ninety-five, at which time said taxes shall be due and payable, and the collection thereof shall be enforced in all respects as provided under existing law for the collection of taxes on real property and improvements thereon, for the second half of the tax year ending June thirtieth, eighteen hundred and ninety-five: *Provided further*, That the Secretary of the Treasury is hereby authorized and directed to advance to the Commissioners of the District of Columbia, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary from time to time to meet their requisitions for the general expenses of the government of said District for the fiscal year eighteen hundred and ninety-five, and to reimburse the Treasury for the one-half of said advances payable by said District out of the taxes collected, as herein provided for, in the month of May, eighteen hundred and ninety-five. And said Commissioners are hereby authorized and directed to appoint a clerk for said board of assistant assessors at a salary of one thousand two hundred dollars per annum; and said clerk shall also be the clerk for the board of equalization and review hereinafter provided for.

*Provisos.*  
November, 1894,  
taxes suspended till  
May, 1895.

Taxes for the whole  
year then due.

Advances from  
Treasury.

Reimbursement.

Clerk for board.

SEC. 3. That real property shall be assessed and valued in the year eighteen hundred and ninety-six, and every third year thereafter, as herein provided.

Assessment every  
three years.

SEC. 4. That the Commissioners shall furnish each member of said board of assistant assessors with the necessary maps and field books, which shall contain an accurate list of each tract, together with a pertinent description of the real property situate in the District of Columbia, 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, and shall also furnish the said board of assistant assessors with the necessary conveyance to view said property for assessment. Upon the completion of the assessment the said board of assistant assessors shall deposit with the assessor of the District of Columbia all maps, field books, surveys, and plats, and all notes and memoranda thereof, and same shall be open to inspection by any tax-payer of said District.

Board to be fur-  
nished maps, etc.

Deposit on comple-  
tion with assessor.

SEC. 5. That the Commissioners of the District of Columbia are hereby authorized and directed to make such rules and regulations touching the manner in which the real property shall be described in the assessments returned by the assessors as they may deem best.

Regulations.

SEC. 6. That said board of assistant assessors shall, from actual view and from the best sources of information in its reach, determine the value of each separate tract or lot of real property in the District of Columbia in lawful money, and shall separately estimate the value of all improvements on any tract or lot, and shall note the same in the proper field book, which shall be carried out as part of the value of such tract or lot, and shall also return the dimensions of each tract or lot, and said assistant assessors shall also perform such other official duties as may be required of them by the Commissioners of the District of Columbia.

Valuation of lots by  
board.

SEC. 7. That said board of assistant assessors shall, on or before the first Monday of January, eighteen hundred and ninety-six, and every third year thereafter, make out and deliver to the assessor of the District of Columbia a return in tabular form, contained in a book to be furnished by the Commissioners, of the amount, description, and value of the real property subject to be listed for taxation in the District of Columbia.

Return of valua-  
tions, etc., every three  
years.

SEC. 8. That any person 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 Act shall, on conviction

Penalty for neglect,  
etc.

<p>Board of equalization and review. Composition.</p>	<p>thereof, be liable to removal from office and to a fine not exceeding five hundred dollars, or imprisonment not exceeding one year, or both, in the discretion of the court, for each offense.</p> <p>SEC. 9. That the assessor of the District of Columbia and the said board of assistant assessors herein provided for, with the assessor as chairman, shall compose a board of equalization and review, and as such board of equalization and review they shall convene in a room, to be provided for them by the Commissioners, on the first Monday of January, eighteen hundred and ninety-six, and every third year thereafter. Public notice of the time and place of such meeting shall be given by publication for two successive days in two daily papers in said District. It shall be the duty of said board of equalization and review to fairly and impartially equalize the value of real property made by the board of assistant assessors as the basis for assessment. Any three of said board of equalization and review shall constitute a quorum for business, and in the absence of the assessor a temporary chairman may be selected. They shall immediately proceed to equalize the valuations made by the board of assistant assessors so that each lot and tract and the improvements thereon shall be entered upon the tax list at their value in money; and for this purpose they shall hear such complaints as may be made in respect of said assessments, and in determining them they may raise the valuations of such tracts or lots as, in their opinion, may have been returned below their value, and reduce the valuations of such as they may believe to have been returned above their value to such sum as, in their opinion, may be the value thereof.</p>
<p>Notice of meeting, etc.</p>	<p>SEC. 10. That the valuation of the real property made and equalized as aforesaid shall be completed as nearly as practicable on the first Monday of June, eighteen hundred and ninety-six, and of every third year thereafter, after which date no other or further complaints as to valuations shall be received, and when approved by the Commissioners shall constitute the basis of taxation for the next succeeding period of three years and until another valuation is made according to law, except as hereinafter provided, and the Commissioners shall fix the rate of tax to be collected thereon, not exceeding the rate fixed by present law.</p>
<p>Duties.</p>	<p>SEC. 11. That annually, on or prior to July first of each year, the board of assistant assessors herein provided for shall make a list of all real property which shall have become subject to taxation, and which is not then on the tax list, and affix a value thereon, according to the rules prescribed for assessing real estate; shall make return of all new structures erected or roofed, and additions to or improvements of old structures of over five hundred dollars in value, which shall not have been theretofore assessed, specifying the tract or lot of land on which each of such structures has been erected, and the value of such structure, and they shall add such valuation to the assessment made on such tract or lot. When the improvements on any lot or tract of land shall become damaged or be destroyed from any cause, the said board shall reduce the assessment on such property to the extent of such damage: <i>Provided</i>, That the board of equalization and review shall hear such complaints as may be made in respect of said assessments and determine the same between the first and third Mondays of July of the same year.</p>
<p>Complaints.</p>	<p>SEC. 12. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p>Completion of valuation.</p>	<p>SEC. 13. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p>After approval to serve as basis for three years.</p>	<p>SEC. 14. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p>Rate.</p>	<p>SEC. 15. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p>Additions annually.</p>	<p>SEC. 16. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p>Reductions.</p>	<p>SEC. 17. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p><i>Proviso.</i></p>	<p>SEC. 18. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p>Complaints.</p>	<p>SEC. 19. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p>Reassessing omitted or void assessments.</p>	<p>SEC. 20. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p><i>Proviso.</i></p>	<p>SEC. 21. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>
<p>Limit of liability.</p>	<p>SEC. 22. That if said board of assistant assessors 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 their duty at once to reassess 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, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: <i>Provided</i>, That no property which has escaped taxation shall be liable under this section</p>

for a period of more than three years prior to such assessment, except in the case of property involved in litigation.

SEC. 13. That the assessor of the District of Columbia and each member of said board of assistant assessors in the discharge of any of the duties devolved upon him or them, or the board of equalization and review, may administer all necessary oaths or affirmations. The assessor of the District of Columbia, or in his absence the temporary chairman of said board, shall have power to summon the attendance of any person before said board to be examined under oath touching such matters and things as the board of assistant assessors or the said board of equalization and review may deem advisable in the discharge of their duties; and any member of the Metropolitan police force of the District of Columbia 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 the supreme court of the District of Columbia. Any person summoned and examined as aforesaid who shall knowingly make false oath or affirmation shall be guilty of perjury, and upon conviction thereof be punished according to the laws in force for the punishment of perjury.

SEC. 14. That a sum sufficient to pay the difference in the salary salaries of the assessor and the board of assistant assessors and the clerk herein provided for up to and including the year ending June thirtieth, eighteen hundred and ninety-five, is hereby appropriated, payable in equal proportions out of the Treasury of the United States and the revenues of the District of Columbia, and the Commissioners of said District shall hereafter in their annual estimates include all necessary provision to carry out the purposes of this Act, to be immediately available.

SEC. 15. That said board of assistant assessors shall hereafter constitute the excise board of the District of Columbia, and shall perform all the duties of said board according to law, and that so much of the Act entitled "An Act regulating the sale of intoxicating liquor in the District of Columbia," approved March third, eighteen hundred and ninety-three, as imposes that duty upon the Commissioners of the District of Columbia be, and the same is hereby, repealed.

SEC. 16. That this Act shall be in force from and after its passage, and all laws and parts of laws inconsistent herewith are hereby repealed.

Approved, August 14, 1894.

Administering oaths.

Examinations.

Subpoenas.

Witness fees.

Punishment for false swearing.

Appropriation for salaries, etc.

Assistant assessors to be excise board.

Vol. 27, p. 564.

Duties of Commissioners repealed.

Effect.

CHAP. 288.—An Act To further amend section twenty-three hundred and ninety-nine of the Revised Statutes of the United States.

August 15, 1894.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section twenty-three hundred and ninety-nine of the Revised Statutes of the United States, as amended by Act of Congress of October first, eighteen hundred and ninety, Statutes at Large, volume twenty-six, page six hundred and fifty, be further amended so as to read as follows, namely:

Public lands, R. S., sec. 2399, p. 440, amended. Vol. 26, p. 650.

"SEC. 2399. The printed manual of surveying instructions for the survey of the public lands of the United States and private land claims, prepared at the General Land Office, and bearing date June thirtieth, eighteen hundred and ninety-four, the instructions of the Commissioner of the General Land Office, and the special instructions of the Surveyor-General, when not in conflict with said printed manual or the instructions of said Commissioner, shall be taken and deemed to be a part of every contract for surveying the public lands of the United States and private land claims."

Manual of surveying instructions, 1894, etc., made part of surveying contracts.

Approved, August 15, 1894.