

Required before subdivision admitted to record.

Subdivision made during last half of fiscal year.

Payment before admission to record.

Redistribution of assessments on unrecorded subdivided tracts.

Proportional payment by owner of parcel.

Validity of reassessment.

Other parcels of property not affected.

Reassessment or redistribution by assistant assessors directed.

Appeal to board of equalization and review.
Vol. 28, p. 284.

Inconsistent laws repealed.

of land for prior years and for the first half of the then current fiscal year shall then be paid, and all water main and sewer assessments and special assessments of any kind thereon shall then become due and payable, and be paid before such subdivision shall be admitted to record in the office of the surveyor of the District of Columbia; and the general tax thereon for the last half of the then current fiscal year shall be due and payable in the following May."

SEC. 2. That whenever such subdivision is made during the months of January, February, March, April, May, or June, the total general tax assessed against the original lot or parcel of land for prior years and for the then current fiscal year, and all water main and sewer assessments and special assessments of any kind thereon, shall become due and payable and be paid before such subdivision is admitted to record in the office of the surveyor of the District of Columbia.

SEC. 3. That whenever application is made in writing to the assessor of the District of Columbia by the owner of any tract of land in said District not subdivided into lots and of record as a subdivision in the office of the surveyor of said District, for the redistribution of any general or special taxes or assessments then levied or due thereon, or whenever such application is made by the owner of any parcel of such tract for such redistribution, any such general or special taxes or assessments levied or due against the entire tract of which such parcel is a part shall be redistributed so that the owner of any such parcel may pay the proportion of such entire taxes or assessments equitably chargeable thereon.

SEC. 4. That any reassessment or redistribution made under this Act shall be as valid and effectual upon the various parts of the property, in the same manner and to the same extent as if the tax or assessment so reassessed or redistributed had been laid originally thereon under the various laws appertaining thereto. No payment or failure to pay a tax or assessment upon any such part shall change or affect the liability of the other parts of such property for any tax or assessment so reassessed or redistributed.

SEC. 5. That the board of assistant assessors charged with the assessment of real estate in the District of Columbia is hereby authorized and directed to reassess or redistribute any such general or special assessment or tax levied or due and unpaid in accordance with the provisions of laws for the assessment and equalizations of the valuations of real estate in the District of Columbia for taxation, after notice to owners of record of the land to be assessed, with right of appeal within ten days to the board of equalization and review, as prescribed in section 9 of "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 1896 and every third year thereafter, and for other purposes," approved August 14, 1894; and the assessor of said District is hereby authorized and directed to promptly reassess or redistribute any general or special assessment of any kind levied or due and unpaid, as hereinbefore provided.

SEC. 6. That all Acts and parts of Acts are hereby repealed to the extent that same are inconsistent herewith.

Approved, March 1, 1921.

March 1, 1921.
[H. R. 9028.]
[Public, No. 345.]

CHAP. 96.—An Act To authorize the addition of certain lands to the Nez Perce National Forest, Idaho.

Nez Perce National Forest, Utah.
Lands added to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any lands within the following-described areas found by the Secretary of Agriculture and

the Secretary of the Interior to be chiefly valuable for the production of timber or the protection of stream flow may be included within and made a part of the Nez Perce National Forest by proclamation of the President, said lands to be thereafter subject to all laws affecting national forests:

North half of township twenty-six north, range six east; the south half of township twenty-seven north, range six east; the southwest quarter of township twenty-seven north, range seven east; and the northwest quarter of township twenty-six north, range seven east, Boise meridian.

Approved, March 1, 1921.

CHAP. 97.—An Act Granting certain lands to the city of Sandpoint, Idaho, to protect the watershed of the water-supply system of said city.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the city of Sandpoint, Idaho, is hereby authorized to purchase, and the Secretary of the Interior is hereby authorized and directed to issue, in his discretion, patent to the city of Sandpoint, Idaho, for certain public lands in the Sand Creek and Sweitzer Creek Basins for the protection of the watersheds furnishing the water supply for the said city, the lands being described as follows: Lots six and seven, the south half of the northwest quarter and the southwest quarter of the northeast quarter of section four; lots one, two, three, four, five, six, seven, eight, and the south half of the north half of section five; lots one, two, three, and eight in section six, all in township fifty-seven north, range two west, Boise meridian; also lots three, four, five, seven, and eight in section two, township fifty-seven north, range three west, Boise meridian; also the east half of section thirty-four, the southeast quarter of the southeast quarter of section twenty-eight; the west half of the southwest quarter and the southeast quarter of the southwest quarter of section twenty-eight; the east half of the southeast quarter, the east half of the northeast quarter, the northwest quarter of the northeast quarter, the east half of the northwest quarter, the southeast quarter of the southwest quarter, and lot one in section thirty; the south half of the southwest quarter, the north half of the northwest quarter of section twenty; the east half of the southeast quarter of section eighteen, all in township fifty-eight north, range two west, Boise meridian.

SEC. 2. That the said conveyance shall be made upon the payment by said city for lands purchased at the rate of not less than \$1.25 per acre: *Provided*, That the conveyance hereby authorized shall not include any lands which at the date of the issuance of patent shall be covered by a valid existing bona fide right or claim initiated under the laws of the United States: *Provided further*, That there shall be reserved to the United States all oil, coal, and other mineral deposits that may be found on the lands so granted and the right to prospect for, mine, and remove the same: *And provided further*, That said city shall not have the right to sell or convey the land herein granted, or any part thereof, or to devote the same to any other purpose than as hereinbefore described; and if the said land shall not be used for such municipal purpose, the same, or such parts thereof not so used shall revert to the United States; the conditions and reservations herein provided for shall be expressed in the patent: *And provided further*, That the grant herein is made upon the express condition that within thirty days of the receipt of any request therefor from the Secretary of the Interior, the mayor of said city shall submit to the said Secretary of the Interior a report as to the use made of the

Description.

March 1, 1921.

[H. R. 9702.]

[Public, No. 346.]

Public lands.
Granted to Sandpoint, Idaho, for protection of water supply.

Description.

Price for lands.

Provisos.
Legal rights not affected.

Mineral deposits reserved.

Other use forbidden.

Forfeiture for non-user.

Report of use, etc., to be made.