

SEC. 2. There are hereby added to said joint resolution two new sections, to be known as sections 1a and 1b, reading as follows:

"SEC. 1a. Whenever the President shall have issued his proclamation as provided for in section 1 of this Act, it shall thereafter during the period of the war be unlawful for any person within the United States to purchase, sell, or exchange bonds, securities, or other obligations of the government of any belligerent country, or of any political subdivision thereof, or of any person acting for or on behalf of such government, issued after the date of such proclamation, or to make any loan or extend any credit to any such government or person: *Provided*, That if the President shall find that such action will serve to protect the commercial or other interests of the United States or its nationals, he may, in his discretion, and to such extent and under such regulation as he may prescribe, except from the operation of this section ordinary commercial credits and short-time obligations in aid of legal transactions and of a character customarily used in normal peace-time commercial transactions.

"The provisions of this section shall not apply to a renewal or adjustment of such indebtedness as may exist on the date of the President's proclamation.

"Whoever shall violate the provisions of this section or of any regulations issued hereunder shall, upon conviction thereof, be fined not more than \$50,000 or imprisoned for not more than five years, or both. Should the violation be by a corporation, organization, or association, each officer or agent thereof participating in the violation may be liable to the penalty herein prescribed.

"When the President shall have revoked his proclamation as provided for in section 1 of this Act, the provisions of this section and of any regulations issued by the President hereunder shall thereupon cease to apply.

"SEC. 1b. This Act shall not apply to an American republic or republics engaged in war against a non-American state or states, provided the American republic is not cooperating with a non-American state or states in such war."

SEC. 3. Section 9 of said joint resolution is amended to read as follows:

"There is hereby authorized to be appropriated from time to time, out of any money in the Treasury not otherwise appropriated, such amounts as may be necessary to carry out the provisions and accomplish the purposes of this Act."

Approved, February 29, 1936.

[CHAPTER 111.]

AN ACT

To provide for enforcing the lien of the District of Columbia upon real estate bid off in its name when offered for sale for arrears of taxes and assessments, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever any real estate in the District of Columbia has been, or shall hereafter be, offered for sale for nonpayment of taxes or assessments of any kind whatsoever, and shall have been bid off in the name of the District of Columbia, and more than two years shall have elapsed since such property was bid off as aforesaid and the same has not been redeemed as provided by law, the Commissioners of said District may, in the name of the District aforesaid, petition the Supreme Court of the District of Columbia, sitting in equity, to enforce the lien of said District for taxes or other assessments on the aforesaid

Financial transactions with belligerent governments.

Proviso.
Discretionary exemption of ordinary commercial credits, etc.

Existing obligations.

Penalty provision.

Provisions, etc., inapplicable on revocation of proclamation.

Exemption.

Ante, p. 1085.

Appropriations authorized.
Post, p. 1315.

March 2, 1936.
[S. 3035.]
[Public, No. 462.]

District of Columbia.
Liens on real estate for unpaid taxes; enforcement.

Redemption before
sale.

property by decreeing a sale thereof; and up to the time of the sale hereinafter provided for such property may be redeemed by the owner or other person having an interest therein by the payment of all taxes or assessments due the District of Columbia upon said property and all legal penalties and costs thereon, together with such other expenses as may have been incurred by said District prior to, and as a result of, the filing of the action herein provided for.

Notice to owner.

SEC. 2. That before any such action shall be instituted, the aforesaid Commissioners shall cause notice to be given in the name appearing upon the records of the assessor as the owner of such property, by registered mail directed to the last known address of such person, and by publication once a week for three successive weeks in some daily newspaper published and circulated generally in the District of Columbia, against said person and "all other persons having or claiming to have any right, title, or interest in or to the real estate proposed to be proceeded against, their heirs, devisees, executors, administrators, and assigns", by such designation, to appear before them on a day certain, which day shall be at least ten days after the last publication of said notice, and show cause, if any they have,

Parties defendant.

why the said real estate should not be proceeded against. For the purpose of the proceedings herein provided for, the person appearing by the assessor's records, at the time of the first publication of notice, as the owner of such property, and any other persons who may appear in response to the publication aforesaid and claim to have an interest in such property, shall be deemed proper parties defendant in any such proceedings. Upon the filing of the petition aforesaid,

Order of the court.

the court shall enter an order directed to the person or persons named as defendants therein and "to all other persons having or claiming to have any right, title, or interest in the real estate proposed to be sold, their heirs, devisees, executors, administrators, and assigns", by such designation, directing them to appear on a day certain, which day shall be not less than thirty days after the date of the last publication of said order, and show cause, if any they have,

Validity of service
and sale.

why said real estate should not be proceeded against and sold. The said order shall be published once a week for three successive weeks in some daily newspaper published and circulated generally in the District of Columbia, and such publication shall be considered as sufficient service upon such person or persons as cannot be found by the marshal within the District of Columbia or who are nonresident or unknown, their heirs, devisees, executors, administrators, and assigns; and the proceedings or sale of such real estate shall not be rendered invalid if the true owner or owners or any other person or persons having any right, title, or interest in said real estate shall not be included as a party to the suit, if it shall appear that the publication herein provided for shall have been duly made.

Court to decree sale
by collector of taxes.

SEC. 3. Upon proof in said suit of the failure of the owner of any such property to redeem the same as provided by law, the court shall, without unreasonable delay, decree a sale of the property to satisfy the lien of the District of Columbia for taxes, assessments, penalties, interest, and costs, and any other costs or expenses that have been incurred by said District prior to or after the institution of suit and in connection therewith, which said costs shall include court costs, but in no such case shall there be any allowance by the court of a docket fee, attorney's fee, or trustee's commission. All such sales shall be conducted by the collector of taxes or his deputy, by public auction either in the office of said collector or in front of the premises to be sold, as the court may determine, after advertisement for ten consecutive days in some daily newspaper published and cir-

culated generally in the District of Columbia: *Provided*, That if it shall appear that there were any substantial defects in any tax sale no part of the penalties and charges incidental to such sales shall be collectible; but nothing herein contained shall in any wise affect any costs incurred by the District of Columbia in the institution and prosecution of the suit.

Proviso.
No penalty if defect in tax sale.

SEC. 4. Every such sale shall be reported to and confirmed by said equity court, and no sale shall be made for an amount less than such aggregate taxes, interest, and costs incurred in the institution of suit, including advertising and sale, unless by express order of the court. Any surplus remaining from sales made under this Act shall be paid by the collector of taxes into the registry of the court, to abide its further order for payment to the person or persons entitled thereto; and any such moneys remaining unclaimed for a period of five years after confirmation of any such sale shall be paid into the Treasury of the United States and credited to the revenues of the District of Columbia. Upon confirmation of such sale by order of court and payment of the purchase price, and upon full compliance with all of the terms of sale, the clerk of the court shall execute and deliver to the purchaser a deed to the property so sold, which deed shall convey to said purchaser all of the right, title, and estate of all persons whether named in such suit or not.

Confirmation of sale.

Surplus to be paid into court.

Delivery of deed, etc.

SEC. 5. That all Acts or parts of Acts inconsistent herewith are hereby repealed.

Inconsistent Acts repealed.

Approved, March 2, 1936.

[CHAPTER 112.]

AN ACT

To extinguish tax liabilities and tax liens arising out of the Tobacco, Cotton, and Potato Acts.

March 2, 1936.
[H. R. 11138.]
[Public, No. 463.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to repeal the Kerr Tobacco Act, the Bankhead Cotton Act of 1934, and the Potato Act of 1935", approved February 10, 1936, is amended by striking out "; and all liens for taxes imposed as provided in subdivision (f) of section 4 of Public Law Numbered 169 are hereby canceled and released." and inserting in lieu thereof a period and the following: "No tax, civil penalty, or interest which accrued under any provision of law repealed by this Act and which is uncollected on the date of the enactment of this Act shall be collected; and all liens for taxes, civil penalties, or interest arising out of taxes under such provisions of law are canceled and released."

Repeal of Tobacco, Cotton, and Potato Acts, amendment.
Ante, p. 1106.
Post, p. 1163.

Cancellation of certain tax liens, etc.

Approved, March 2, 1936.

[CHAPTER 113.]

AN ACT

To provide for the establishment of the Richmond National Battlefield Park, in the State of Virginia, and for other purposes.

March 2, 1936.
[H. R. 1415.]
[Public, No. 464.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when title to all such lands, structures, and other property in the military battlefield area or areas in the city of Richmond, Virginia, or within five miles of the city limits of said city or within five miles of the boundary of the present Richmond Battlefield State Park, as shall be designated by the Secretary of the Interior, in the exercise of his discretion as necessary or desirable for national battlefield park purposes, shall have been vested in the United States, such area or

Richmond National Battlefield Park, Va. Establishment, when title to land, etc., acquired.