

48 Stat. 974.
41 U. S. C. §§ 28-33.

Interpretation and
purpose of Act.

made, *res adjudicata*, laches, or any provisions of Public Act Numbered 369, as enacted on June 16, 1934.

SEC. 4. This Act shall not be interpreted as raising any presumption or conclusion of fact or law but shall be held solely to provide for trial upon facts as may be alleged.

Approved, June 25, 1938.

[CHAPTER 700]

AN ACT

June 25, 1938
[S. 3763]

[Public, No. 742]

To increase the period for which leases may be made for grazing and agricultural purposes of public lands donated to the States of North Dakota, South Dakota, Montana, and Washington by the Act of February 22, 1889, as amended.

Public lands of des-
ignated States.

Grazing and agri-
cultural leases, period
extended.

25 Stat. 679; 47 Stat.
150.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the second paragraph of section 11 of the Act relating to the admission into the Union of the States of North Dakota, South Dakota, Montana, and Washington, approved February 22, 1889, as amended, as reads "but leases for grazing and agricultural purposes shall not be for a term longer than five years", is amended to read as follows: "but leases for grazing and agricultural purposes shall not be for a term longer than ten years".

Approved, June 25, 1938.

[CHAPTER 701]

AN ACT

June 25, 1938
[S. 3798]

[Public, No. 743]

To amend the Act entitled "An Act to establish a Civilian Conservation Corps, and for other purposes", approved June 28, 1937.

Civilian Conserva-
tion Corps.

50 Stat. 320.
16 U. S. C., Supp.
III, § 684h.

Exemption of en-
rollees in Territories,
etc., from making
mandatory allot-
ments to dependents.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 9 of the Act entitled "An Act to establish a Civilian Conservation Corps, and for other purposes", approved June 28, 1937 (50 Stat. 319), is amended by inserting in the first proviso thereof, after the word "Indians", the following: "and enrollees in the Territories and insular possessions of the United States".

Approved, June 25, 1938.

[CHAPTER 702]

AN ACT

June 25, 1938
[S. 3846]

[Public, No. 744]

Relating to the levying and collecting of taxes and assessments, and for other purposes.

District of Colum-
bia.

Protest against spe-
cial assessments by
aggrieved property
owners; exception.

Hearings.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any property owner aggrieved by any special assessment levied by the District of Columbia for any public improvement, other than a special assessment levied by a jury in a condemnation proceeding, may, within sixty days after service of notice of such assessment as provided in section 3 hereof, file with the Commissioners of the District of Columbia a protest in writing against such assessment setting forth specifically the grounds of such protest and may request a hearing thereon. No ground of protest not specifically set forth need be considered by the Commissioners. If a hearing is requested the same shall be held, in the discretion of the Commissioners, either before them or before one or more agents designated by them. At such hearing, physical facts which may be ascertained by view may be considered whether proven or not. If the hearing is held before an agent or agents, such agent or agents shall report in writing to the Commissioners the substance

of the evidence taken and the arguments made at the hearing, together with the findings (which may include a statement of any physical facts not proven at the hearing but which may be ascertained by view) and the recommendations of such agent or agents. A copy of such report, findings, and recommendations shall be mailed to the protestant ten days before being presented to the Commissioners, and the protestant may, before such report, findings, and recommendations are presented to the Commissioners, file with such agent or agents exceptions to such report and findings, which exceptions shall be presented to the Commissioners with such report, findings, and recommendations. If the Commissioners find that the property of the owner so protesting is not benefited by the improvement for which said assessment is levied, or is benefited less than the amount of such assessment or is unequally or inequitably assessed with relation to other property abutting such improvement, said Commissioners shall abate, reduce, or adjust such assessment in accordance with such findings. In computing the time hereinafter provided in which a special assessment may be paid without interest there shall be excluded therefrom the time between the date of the filing of any such protest and the date of mailing notice of the action thereon by the Commissioners. This section shall be effective only as to assessments levied for work completed subsequent to the passage and approval of this Act.

SEC. 2. The Commissioners of the District of Columbia are authorized, but not directed, whenever in their judgment and discretion any property upon which a special assessment has been levied by the District of Columbia is not benefited by the improvement for which such special assessment was levied, or is benefited less than the amount of such assessment, or is unequally or inequitably assessed with relation to other property abutting such improvement, to abate, reduce, or adjust such assessment in accordance with such finding. This section shall not apply to any assessment levied by a jury in a condemnation proceeding, or to any assessment levied for work completed subsequent to the passage and approval of this Act, or to any assessment levied under the Act of Congress entitled "An Act to provide for special assessments for the paving of roadways and the laying of curbs and gutters", approved February 20, 1931: *Provided, however,* That nothing in this section shall be construed as affecting protests filed under the provisions of said Act of February 20, 1931, within the time prescribed in said Act.

SEC. 3. (a) When any special assessment for a public improvement, with the exception of assessments levied in condemnation proceedings, is levied by the District of Columbia upon any lot or parcel of land, notice of the levying of such assessment shall be served upon the record owner thereof in the manner herein provided and if there be more than one record owner of such lot or parcel of land notice served on one of the owners shall be sufficient. If the address of the owner be unknown or if the owner be a nonresident, such notice shall be served on his tenant or agent. The service of such notice shall be either personal or by leaving the same with some person of suitable age at the residence or place of business of such owner, agent, or tenant. If there be no tenant or agent known to the Commissioners, then they shall give notice of such assessment by advertisement once a week for two successive weeks in some daily newspaper of general circulation published in the District of Columbia. The cost of such publication shall be paid out of the general revenues of the District. The notice herein provided for shall be in lieu of any and all other notice now required by law.

This subsection shall apply to all assessments (other than assessments in condemnation proceedings) notice of which has not been served prior to the approval of this Act.

Copy of report, findings, etc., to protestant.

Adjustment by Commissioners.

Application of section.

Abatement, etc., of special assessment.

Assessments in condemnation proceedings, etc.

46 Stat. 1197. *Proviso.* Protests filed under provisions of former Act not affected.

Method of serving notices.

Publication in newspapers.

Application of subsection.

Interest on special assessments.

(b) All special assessments authorized to be levied by the District of Columbia for public improvements, with the exception of assessments levied in condemnation proceedings, may be paid without interest within sixty days from the date of service of notice or of the last publication of notice as the case may be. Interest of one-half of 1 per centum for each month or part thereof shall be charged on all unpaid amounts from the expiration of sixty days from the date of service or last publication as the case may be. Any such assessment may be paid in three equal installments with interest thereon. If any such assessment or any part thereof shall remain unpaid after the expiration of two years from date of service of notice or last publication of notice as the case may be, the property against which said assessment was levied may be sold for such assessment or unpaid portion thereof with interest and penalties thereon at the next ensuing annual tax sale in the same manner and under the same conditions as property sold for delinquent general taxes, if said assessment with interest and penalties thereon shall not have been paid in full prior to said sale.

Sale, if unpaid after expiration of two years.

Application of subsection.

This subsection shall apply only to assessments for public improvements completed subsequent to the date of the approval of this Act, and assessments for public improvements completed on or before the date of the approval of this Act shall be levied and collected and bear interest as if this Act had not been passed, except that where service sewers or water mains, or both, have been laid prior to the approval of this Act, but assessments therefor have not been levied for the reason that the property abutting the street, avenue, road, or alley in which the service sewer or water main is laid has not been subdivided, assessments for such sewers or water mains, or both, levied after the approval of this Act because of the subdivision of the property or its connection with the sewer or water main, or both, shall be levied, collected, and bear interest as provided in this subsection.

Special assessments levied in condemnation proceedings, payments, etc.

SEC. 4. Special assessments authorized to be levied in condemnation proceedings instituted by the District of Columbia may be paid without interest within sixty days after the ratification or confirmation of the verdict of the jury. Interest of one-third of 1 per centum for each month or part thereof shall be charged on all unpaid amounts from the expiration of sixty days from the date of the ratification or confirmation of the verdict of the jury. Any such assessment may be paid in five equal installments with interest thereon. If any such assessment or any part thereof shall remain unpaid after the expiration of four years from the date of the ratification or confirmation of the verdict of the jury the property against which said assessment was levied may be sold for such assessment or unpaid portion thereof with interest and penalties thereon at the next ensuing annual tax sale in the same manner and under the same conditions as property sold for delinquent general taxes, if said assessment with interest and penalties thereon shall not have been paid in full prior to said sale. This section shall apply only to assessments ratified or confirmed by the court after the date of the approval of this Act and assessments ratified or confirmed on or before the date of the approval of this Act shall be levied and collected and bear interest as if this Act had not been passed.

Removal of nuisances; assessments authorized for reimbursement.

SEC. 5. All assessments authorized to be levied by the District of Columbia to reimburse it for money expended in the removal of nuisances shall bear interest at the rate of one-half of 1 per centum per month or part thereof from the date such assessment was levied. If any such assessment shall remain unpaid after the expiration of sixty days from the date such assessment was levied the

property against which such assessment was levied may be sold for such assessment with interest and penalties thereon at the next ensuing annual tax sale in the same manner and under the same conditions as property sold for delinquent general taxes, if such assessment with interest and penalties thereon shall not have been paid in full prior to said sale.

SEC. 6. The Commissioners of the District of Columbia are hereby authorized and directed, in any case where a special assessment for public improvements in the District of Columbia, other than an assessment levied by a jury in a condemnation proceeding, has been or hereafter may be quashed, set aside, or declared void by any court for any reason other than the right of the public authorities to levy an assessment for such improvement, to reassess the property in accordance with the benefits received from such improvement, after notice to the owner of the property and an opportunity afforded him to be heard, the hearing to be had before such agent or agents as the Commissioners may designate. At such hearing physical facts which may be ascertained by view may be considered, whether proven or not. Such agent or agents shall report in writing to the Commissioners the substance of the evidence taken and the arguments made at the hearing, together with the findings (which may include a statement of any physical facts not proven at the hearing which may be ascertained by view) and the recommendations of such agent or agents. A copy of such report, findings, and recommendations shall be mailed to the protestant ten days before being presented to the Commissioners, and the protestant may, before such report, findings, and recommendations are presented to the Commissioners, file with such agent or agents exceptions to such report and findings, which exceptions shall be presented to the Commissioners with such report, findings, and recommendations. The reassessment shall be made within one year from the date the judgment or decree quashing, setting aside, or declaring void the assessment becomes final and not subject to review. Notice of such reassessment shall be given the property owner in the same manner as if such reassessment was an original assessment, and such reassessment shall bear interest and be collected in the same manner as if such reassessment was an original assessment.

SEC. 7. The Commissioners of the District of Columbia are authorized, in their discretion, to waive, in whole or in part, interest or penalties, or both, on unpaid taxes and special assessments due the District of Columbia, when, in their judgment, such action would be equitable or just or in the public interest.

SEC. 8. That section 8 of the Act entitled "An Act in relation to taxes and tax sales in the District of Columbia", approved February 28, 1898 (30 Stats. 250), as amended by the Act entitled "An Act to amend an Act entitled 'An Act in relation to taxes and tax sales in the District of Columbia', approved February twenty-eighth, eighteen hundred and ninety-eight", approved July 1, 1902 (32 Stats. 635), be further amended to read as follows:

"SEC. 8. That hereafter the assessor of the District of Columbia shall furnish information with respect to taxes, special assessments, and valuations to any person having any interest in the property with respect to which such information is requested."

SEC. 9. (a) So much of section 3 of the Act entitled "An Act in relation to taxes and tax sales in the District of Columbia", approved February 28, 1898, as amended by the Act entitled "An Act to amend an Act entitled 'An Act in relation to taxes and tax sales in the District of Columbia', approved February twenty-eighth, eighteen hundred and ninety-eight", approved July 1, 1902, as reads,

Reassessments where assessments set aside, etc.

Hearings.

Waiver of interest and penalties on unpaid taxes and special assessments authorized.

30 Stat. 252; 32 Stat. 635.

Furnishing of information with respect to taxes, etc.

30 Stat. 250; 32 Stat. 635.

Redemption of property sold at tax sale.

<p>Interest rate.</p> <p>30 Stat. 250; 32 Stat. 633.</p>	<p>“the amount for which it was sold at such sale, exclusive of surplus, and twelve per centum per annum thereon,” is hereby further amended to read as follows: “the amount for which it was sold at such sale, exclusive of surplus, and 1 per centum thereon for each month or part thereof.”</p> <p>(b) So much of said section 3 of said Act of February 28, 1898, as amended by the Act of July 1, 1902, as reads “by the payment of the taxes, penalties, and costs due at the time of the sale and that may have accrued after that date, and eight per centum per annum thereon,” is hereby further amended to read as follows: “by the payment of the taxes, penalties, and costs due at the time of the sale and that may have accrued after that date, and 1 per centum thereon for each month or part thereof.”</p>
<p>Payment of taxes, etc., interest rate.</p> <p>30 Stat. 250; 32 Stat. 633.</p>	<p>(c) So much of said section 3 of said Act of February 28, 1898, as amended by the Act of July 1, 1902, as reads “the amount exclusive of surplus paid by the person or persons to whom such certificate was issued and twelve per centum per annum thereon,” is further amended to read as follows: “the amount exclusive of surplus paid by the person or persons to whom such certificate was issued and 1 per centum thereon for each month or part thereof.”</p>
<p>Interest for use of legal holder of certificate of sale.</p> <p>Application only to tax sales held hereafter.</p>	<p>(d) These amendments shall apply only to tax sales held after the passage and approval of this Act, and said section 3 of the Act of February 28, 1898, as amended by the Act of July 1, 1902, shall remain in full force and effect as to all tax sales held prior to the passage and approval of this Act.</p>
<p>Uncollectible taxes excluded as assets.</p>	<p>SEC. 10. The Commissioners of the District of Columbia are authorized to direct the collector of taxes of the District of Columbia to omit from his records as assets of the District of Columbia any and all taxes, real and personal, and all special assessments which the Commissioners may determine are uncollectible, but such determination on the part of the Commissioners or the failure of the collector to carry such taxes on his records as assets shall not affect the liability of the taxpayer for the payment of said taxes.</p>
<p>Liability of taxpayer.</p>	<p>SEC. 11. On and after the date of the approval of this Act all records and accounts in any way relating or pertaining to the book-keeping, accounting, and collection of taxes and assessments now prepared by the assessor of the District of Columbia and now kept in the office of the collector of taxes of the District of Columbia shall be transferred to and kept in the office of the said assessor. The said assessor shall hereafter be charged with the duties heretofore required of the collector of taxes in relation to the preparation and issuance of tax bills and bills for special taxes and assessments, the preparation for public inspection of lists of all real estate in the District of Columbia heretofore sold or which may hereafter be sold for the nonpayment of any general or special taxes or assessments, the furnishing of certified statements over his hand and official seal of all taxes and assessments general and special that may be due at the time of making the said certificate, and the preparation of the lists of taxes on real property in said District subject to taxation on which taxes are levied and in arrears on the 1st day of July in each year. Hereafter on or before September 1 of each year the assessor shall prepare and retain in his office tax accounts in such form as shall be prescribed by the Commissioners of the District showing the assessed owners, amount, description, and value of real property listed for taxation in the District of Columbia, and on or before April 1 of each year the assessor shall prepare and retain in his office personal tax accounts in such form as may be prescribed by the Commissioners of the District showing the names and addresses of assessed owners, and the location and value of the property assessed.</p>
<p>Duties of assessor.</p>	<p>Approved, June 25, 1938, 5 p. m., E. S. T.</p>
<p>Preparation and issuance of tax bills, etc.</p>	
<p>Lists of delinquent taxes.</p>	
<p>Real property tax accounts.</p>	
<p>Personal tax accounts.</p>	