

SEC. 18. That no person shall be prohibited the right to travel on any part of said road, or ejected from the cars thereof, for any other cause than that of being drunk, disorderly, unclean, contagiously diseased, refusing to pay the legal fare exacted, or to comply with the lawful general regulations of the company. Exclusion from cars.

SEC. 19. That each of the stockholders in the said railway company shall be liable individually for all the debts and liabilities of the said company to an amount equal to the amount of stock held by such stockholder. Individual liability.

SEC. 20. That all the provisions of the act incorporating the Columbia Railway Company, requiring reports of expenditures, earnings, and otherwise, shall be applicable to the company herein incorporated, which shall make reports as in said act required. Act incorporating Columbia Railway Company applied.

Approved, March 3, 1875.

CHAP. 162.—An act for the support of the government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-six, and for other purposes. March 3, 1875.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the support of the government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-six, there shall be levied, upon all real and personal property in said District, excepting only the real and personal property of the United States and that hereinafter stated, a tax of one dollar and fifty cents on each one hundred dollars. Tax on real and personal property in D. C.

SEC. 2. That the amount collected under the provisions of this act shall be distributed for the purposes required under the various acts in force in the District of Columbia, upon a just and fair apportionment to be made by the commissioners of the District of Columbia, or their successors in office: *Provided*, That before any of said fund shall be expended, said apportionment shall be established and published by said commissioners at least six times, consecutively, in a daily newspaper of the District of Columbia; and said published apportionment shall stand as the law for the distribution of the funds herein mentioned: *Provided further*, That deficiencies in any of said funds enumerated in said apportionment may be supplied from any surplus in either of said funds so apportioned; but, unless a surplus exists, the revenues belonging to one fund shall not be applied to the purposes of any other fund. Apportionment of taxes collected.

SEC. 3. That one-half of the tax levied by this act upon real and personal property shall become due and payable on the first day of October, eighteen hundred and seventy-five, and the other one-half of such tax shall become due and payable on the first day of April, eighteen hundred and seventy-six; and in every case where the tax levied by this act shall be paid in instalments as herein authorized, each of said payments shall be deemed to have been made on the several funds and for the different purposes indicated in the second section of this act; and an equal pro rata proportion of the payments so made shall be carried to the credit of the respective funds. Advertisement of apportionment.

SEC. 4. That if one-half of the tax herein levied upon the real and personal property taxed by this act shall not be paid on or before the first day of October, eighteen hundred and seventy-five, said instalment shall thereupon be in arrears and delinquent; and there shall be added, to be collected with such taxes, a penalty of two per centum upon the amount thereof on the first day of each succeeding month until payment of said instalment and penalty. And if said instalment shall not be paid on or before the first day of April, eighteen hundred and seventy-six, together with the one-half of said original tax due on or before said first day of April, a like penalty shall be added on said last one-half of such tax; and the whole together shall constitute the delinquent tax on Deficiency of one fund supplied from surplus of another.

Installments of tax; when due.

Distribution of installments to several funds.

Delinquent installments to several funds.

Delinquent tax.

such part or parcel of land, to be dealt with and collected in the manner prescribed by law.

Tax-list.

Advertisement of
tax-list.

Sale for taxes.

Deed to pur-
chaser.

Amount of bid
requisite.

Persons under
legal disability.

Collector's re-
port.

Surplus.

SEC. 5. That it shall be the duty of the collector of taxes in said District to prepare a complete list of all taxes, on real property upon which the same are assessed, in arrears on the first day of May, eighteen hundred and seventy-six; and he shall, within ten days thereafter, publish the same, with a notice of sale, in the regular issue of a daily newspaper published in said District, to be designated by the commissioners of the District or their successors in office as hereinafter provided, once a week for three successive weeks, giving notice that if said taxes due, together with the penalties and costs that may have accrued thereon, shall not be paid prior to the day named for sale, the property will be sold by the said collector at public auction, at the south front of the court-house in the city of Washington on the second Tuesday of June following, between the hours of ten o'clock, A. M. and four o'clock, P. M. of said day to the highest bidder or bidders. Upon the day specified aforesaid the collector shall proceed to sell any and all property upon which such taxes remain unpaid, and continue to sell the same every day until all the real property as aforesaid shall have been brought to auction. Immediately after the close of the sale, upon payment of the purchase-money he shall issue to the purchaser a certificate of sale; and if the property shall not be redeemed by the owner thereof within two years from the day of sale, by payment to the collector of said District, for the use of the legal holder of the certificate of the amount for which it was sold at such sale, and fifteen per centum per annum thereon, a deed thereof shall be given by the commissioners of the District, or their successors in office, to the purchaser at the tax-sale, or the assignee of such certificate, which deed shall be admitted and held to be a good and perfect title in fee-simple to any property bought at any sale herein authorized: *Provided*, That no property advertised as aforesaid shall be sold upon any bids not sufficient to meet the amounts of tax, penalty, and costs; but in case the highest bid upon any property is not sufficient to meet the taxes, penalty, and costs thereon, said property shall thereupon be bid off by the said commissioners, or their successors in office, in the name of the District of Columbia; and if within two years thereafter such property is not redeemed by the owner or owners thereof, by the payment of the taxes, penalties, and costs due at the time of the offer of the sale, and ten per centum per annum thereon, a deed for said property shall be made to said District, as in cases of individual purchasers: *And provided also*, That minors or other persons under legal disability be allowed one year after such minors coming to, or being of, full age, or after the removal of such legal disability, to redeem the property so sold, or of which the title has, as aforesaid, become vested in the District of Columbia, from the purchaser or purchasers, his, her, or their heirs or assigns, or from the District of Columbia, on payment of the amount of purchase-money so paid therefor, with ten per centum per annum interest thereon as aforesaid, and all taxes and assessments that have been paid thereon by the purchaser, or his assigns, between the day of sale and the period of such redemption, ten per centum per annum interest on the amount of such taxes and assessments, and also the value of improvements which may have been made or erected on such property by the purchaser or by the District of Columbia, while the same was in his, her, or their, or its possession.

SEC. 6. That the collector of taxes, immediately after he shall have made sale of any property as aforesaid, shall file with the comptroller a written report, in which he shall give a statement of the property advertised and the property sold, to whom it was assessed, the taxes due, to whom sold, the amount paid, the date of sale, the cost thereof, and the surplus, if any, and the lands so as aforesaid sold to the District. Any surplus remaining, after collection of taxes, penalties, and costs on any real estate, shall be deposited by the collector of taxes to the credit of the surplus fund, to be paid to the owner or owners, or their legal rep-

representatives, in the same manner as other payments made by the District of Columbia.

SEC. 7. That when the instalment of one-half of the taxes on personal property so as aforesaid due and payable on or before the first day of October, eighteen hundred and seventy-five, shall not be paid on or before said date, or when the remaining instalment shall not be paid on or before the first day of April, eighteen hundred and seventy-six, then, and in either such event, the collector of taxes may distrain sufficient goods and chattels found within said District, and belonging to the person, persons, association, firm, or corporation, charged with such tax, to pay the taxes remaining due under the provisions of this law from such persons, firm, association, or corporation, together with the penalty thereon and the costs that may accrue; and thereupon said collector shall immediately proceed to advertise the same, by public notices posted in front of the court-house and in the office of said collector, and by advertisement three times for one week in some daily newspaper published in said District, as hereinafter provided, stating the time when and place where such property shall be sold, the last publication to be at least six days before the day of sale; and if the taxes and penalty thereon for which such property shall have been distrained, and the costs and expense which shall have accrued thereon, shall not be paid before the day fixed for such sale, which shall be not less than ten days after the taking of such property, the collector shall proceed to sell, at public auction, in front of the court-house, to the highest bidder, such property, or so much thereof as may be sufficient to pay said taxes, penalty, and accrued costs and expense of such distraint and sale. The collector of taxes shall be allowed, for making such distress and sale, the same fees as are now by law allowed to the marshal of said District for making levy and sale of property under execution. Said collector shall report in detail every such distress and sale, in writing, to the commissioners of the District, or their successors in office; and his accounts, in respect of every such distress or sale, shall forthwith be submitted by him to the accounting officers of the District and audited by them. Any surplus resulting from such sale shall be paid into the treasury of the District, and, upon being claimed by the owner or owners of the goods and chattels, shall be paid to him.

SEC. 8. That the property exempt from taxation under this act shall be the following and no other, namely: First, houses for the reformation of offenders, alms-houses, buildings devoted to art or belonging to institutions of purely public charity; church buildings, and grounds actually occupied by such buildings; houses to improve the condition of seamen or soldiers; free public library buildings and cemeteries; secondly, the lands or grounds appurtenant to any said house or building, so far as reasonably needed and actually used for the convenient enjoyment of any said house or building for its legitimate purpose and no other; but if any portion of any said building, house, grounds, or cemetery so in terms excepted is used to secure a rent or income, or for any business purpose, such portion of the same, or a sum equal in value to such portion, shall be taxed against the owner of said building or grounds; thirdly, such property as is now exempt from taxation by the laws of the United States; fourthly, goods, chattels, and other personal property owned by persons domiciled in said District, but whose legal residence is out of said District, and which property is taxed elsewhere; fifthly, the stock (so far as the individual owner is concerned) of any corporation which is taxed on its capital in said District; sixthly, all property exempt by law from execution, including all libraries or books in use and not held for sale, not over the value of five hundred dollars, and all household, store, shop, or office furniture, or tools, not held for sale, not over the value of five hundred dollars.

SEC. 9. That from the assessed value of the credits only of any person there shall be deducted the amount of any valid and bona-fide debt or debts, which any such person shall individually and absolutely owe,

Distrain of goods, &c., for personal-property tax.

Advertisement.

Sale.

Collector's fees.

Report.

Surplus.

Property exempt from taxation.

Deduction for debts.

upon the same being established by the affidavit of such person claiming deduction as hereinafter provided.

Blank schedules of personal property.

SECTION 10. That the commissioners of said District or their successors in office shall cause to be prepared a printed blank schedule of personal property including bonds, deeds of trust mortgages, credits and all other choses in action or possession owned or held in trust or otherwise subject to taxation under the provisions of this act, together with deductions claimed to which shall be appended an affidavit in blank setting forth that the foregoing presents a full and true statement of all the personal property, bonds deeds of trust mortgages credits and all other choses in action or possession subject to taxation together with the amount of indebtedness on account of which deductions are claimed, and the assessors provided for in this act shall deliver to each person or leave the same at his residence or known place of business one of said blanks and also to the proper officer of each corporation and to each guardian, executor administrator or firm and the person to whom addressed shall fill up the same, and make and sign the affidavit to the truth thereof as aforesaid, before the said assessor who is hereby authorized to administer such oath, without charge and thereupon said assessor shall assess such property at its fair cash value, and enter the same in a column upon said blank to be provided for that purpose, and the amount thus ascertained after making the deductions provided for in this act shall be entered upon the books for taxation: *Provided*, That if any person, firm or corporation shall fail to make the list of his or its said property as in this section provided for, the assessor shall from the best information he can procure make an assessment against such person firm or corporation to which he shall add fifty per centum thereof, and the person so refusing shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not exceeding five hundred dollars, to which may be added imprisonment not exceeding thirty days: *And provided further*, That if any person shall make a false affidavit touching the matters herein provided for he shall be deemed guilty of perjury and upon conviction thereof shall be subject to the penalties for that offence now provided by law; and if the return provided for in this act shall not be made by any firm each member thereof resident of said District shall be liable to the penalties of this act.

Where to be left.

Assessment.

Failing to make list.

Assessors duties.

Penalty.

False affidavit; penalty.

Appraisalment of capital stock of corporations.

Deductions.

Assessors; term of office; salaries.

Duties.

Equalizing assessments and hearing appeals.

SEC. 11. That the capital stock of all corporations in said District (not herein exempted) shall be appraised in bulk by the assessors, and the corporation issuing the same shall be liable for the tax thereon according to such value; but from the appraised value of the stock shall be first deducted the value of any real estate of said corporation in said District, which shall be separately taxed against said corporation.

SEC. 12. That the commissioners of the District, or their successors in office, shall appoint five competent persons to be assessors, and to hold office for the term of one year, the salary of each of said assessors to be seven hundred and fifty dollars per annum. Said assessors shall, before the first day of May, eighteen hundred and seventy-five, under the direction of the superintendent of assessments and taxes of said District, assess the value of all the real and personal property in said District liable to taxation thereunder, and shall state the same separately, in books to be kept in a systematic manner; and such value for taxation shall be the true value in the lawful money of the United States of the property so assessed. The assessed value shall have reference to the date of the first day of April, eighteen hundred and seventy-five. Said assessors shall, between the first day of May, eighteen hundred and seventy-five, and the twentieth day of May, eighteen hundred and seventy-five, hold daily sessions for the purpose of equalizing the assessments theretofore made by them, and for the purpose of hearing and determining any and all appeals from the valuations theretofore made by them. Each assessor shall, at the meetings of the assessors as aforesaid, make full and detailed reports of his acts as such assessor. And during said period they shall have power to revise assess-

ments theretofore made by them, or any of them, by either justly increasing or justly diminishing any particular assessment. Upon the assessment so as aforesaid made and finally revised, the tax hereinbefore provided for shall be levied, and the collector of taxes shall be in readiness to receive payment of the same on and after the first day of July, eighteen hundred and seventy-five. Said assessors, before entering upon their duties, shall respectively take or subscribe an oath or affirmation, before any officer authorized to administer oaths or affirmations in said District, to faithfully discharge the duties of their said office; which oaths, when taken, shall be certified by the persons before whom the same shall have been taken, and shall be filed with the commissioners of the District.

Tax-levy.

Assessor's oath.

SEC. 13. That the treasurer of the District, upon receiving any moneys, shall forthwith deposit the same in the Treasury of the United States; and said moneys thus deposited shall be drawn, from the Treasury of the United States, only in such sums and at such times as the same shall be actually required, and only for the expenditures authorized by law, and only upon warrants of the accounting officers of the District, issued under the direction of the commissioners of the District or their successors in office.

Moneys; how deposited and drawn.

SEC. 14. That the commissioners of the District or their successors in office are hereby authorized to reduce, adjust, and equalize the pay or salaries of all officers or employees payable from the funds of the District government in whole or in part: *Provided, however,* That the aggregate sum of pay and salaries shall not be increased beyond the present aggregate amount of pay and salaries.

Salaries of officers and employes; reduction, &c., of.

Proviso.

SEC. 15. That the third section of the act of the legislative assembly of the District of Columbia entitled "An act prescribing the mode of assessment for special improvements, and providing for the collection thereof," approved August tenth, eighteen hundred and seventy-one, shall be, and is hereby, amended so that the sales under said law shall be advertised twice a week for three successive weeks, instead of as heretofore required.

Advertisement of sales.

SEC. 16. That the commissioners of the District of Columbia and the commissioners of the sinking fund of said District shall destroy by burning all bonds, sewer certificates and other obligations of every kind of the city of Washington the city of Georgetown or the District of Columbia whatsoever heretofore paid or redeemed by either of said boards under the direction of the Secretary of the Treasury and shall preserve the evidence thereof as shall be prescribed by said Secretary.

Redeemed bonds, obligations, &c., to be destroyed.

SEC. 17. That section four of the act entitled "An act for the government of the District of Columbia," approved June twentieth, eighteen hundred and seventy-four, be, and the same is hereby, amended by striking out the word "March," and inserting in lieu thereof the word "June," so far as the same applies to the taxes imposed by said section four: *Provided,* That the penalty of one per centum per month shall be added to all delinquent taxes under said act until the sale of property under said act as hereby amended shall have taken place.

1874, c. 337, s. 4; ante, 118, amended.

Penalty to be added to delinquent taxes.

SEC. 18. That the three-sixty-five registered bonds of the District of Columbia, authorized by acts of Congress, approved June twentieth, eighteen hundred and seventy-four, and February twentieth, eighteen hundred and seventy-five, in lieu of coupon bonds, may be issued in denominations of one thousand dollars and five thousand dollars.

Three-sixty-five bonds. 1874, c. 337, s. 7, ante, 120. 1875, c. 94, ante, 332.

Approved, March 3, 1875.

March 3, 1875.

CHAP. 163.—An act to authorize the purchase of a site for public buildings at Harrisburgh, Pennsylvania.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be and he hereby is, authorized and directed to purchase, at private

Site for public building in Harrisburgh, Pa.