duly verified by said commissioners, and said books when said commission shall expire, shall be filed in the office of the Secretary of the Treasury of the United States, and said books and transcripts, and copies of said books and transcripts duly certified by the Secretary of the Treasury, shall be evidence in any court in the United States. The said commissioners may employ a clerk, whose compensation shall be twelve hundred dollars per annum.

SEC. 15. And be it further enacted, That the thirteenth section of the act of August fifth, eighteen hundred and sixty-one, entitled “An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes,” shall be so construed as not to exempt from taxation property above the value of five hundred dollars, but to exempt from taxation property of the value of five hundred dollars, or less, owned by individuals, notwithstanding the provisions of said act.

SEC. 16. And be it further enacted, That this act shall take effect from and after its passage.

APPROVED, June 7, 1862.

June 10, 1862.

CHAP. XCIX.—An Act to incorporate the Mount Olivet Cemetery Company, in the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Edward A. Knight, Charles J. White, and Charles D. Bowling, and their successors, be and they are hereby created a body politic and corporate by the name and title of “the Mount Olivet Cemetery Company,” and by that name may have perpetual succession, may sue and be sued in the courts of law and equity, and other competent tribunals, may have and use a common seal, and the same may destroy, alter, and renew at pleasure, may associate with them such other persons in said company to any number not exceeding nine, may fill all vacancies which may occur in their own body, and may from time to time ordain such by-laws, not inconsistent with the laws in force in the District of Columbia, as they may deem necessary or proper for said company.

SEC. 2. And be it further enacted, That said corporation may acquire, hold, and dispose of such estate, real, personal, and mixed, as may be necessary or proper for the purposes of said corporation: Provided, The said corporation shall not own at any one time more than one hundred acres of land in the county of Washington, and without the limits of the city of Washington: And provided further, That at least thirty acres in one body be set apart and used for the purposes of a cemetery.

SEC. 3. And be it further enacted, That burial lots in said cemetery may be sold, leased, or otherwise disposed of by said corporation to the lot-holders, upon such conditions and subject to such regulations as said corporation or the board of managers may prescribe, and a certificate under the seal of said corporation, of the ownership or other interest in any lot aforesaid, shall in all respects have the same effect as any conveyance from said corporation of said lot would have, if executed, acknowledged, and recorded as conveyances of real estate are required by law to be; which certificate shall be entered in a book kept by said corporation for that purpose, the same to be open to the inspection of all persons interested; and burial lots in said cemetery shall not be subject to the debts and taxes of the lot-holders thereof, and the land of the said corporation dedicated to the purposes of a cemetery shall not be subject to taxation of any kind.

SEC. 4. And be it further enacted, That the affairs of said corporation may be conducted by such board of managers as the said corporation may ordain, to be composed of the corporators, or any selected number there- of, and such other persons as the said corporation may elect.

SEC. 5. And be it further enacted, That no streets, lanes, alleys, roads,
or canals, of any sort, shall be opened through the property of said cor-
poration exclusively appropriated and used for the purposes of a ceme-
tery: Provided, That nothing herein contained shall be so construed as
to authorize said corporation to obstruct any public road, or street, or
lane, or alley now actually opened and used as such.

SEC. 6. And be it further enacted, That any person who shall wilfully
destroy, mutilate or deface, injure or remove any tomb, monument, grave-
stone, or other structure or work placed in said cemetery, or any fence,
railing, or work for protection or ornament of said cemetery, or any tomb,
monument, gravestone, or other structure or work thereon, or shall wil-
fully destroy, cut, break, or remove any tree, shrub, or plant, within the
limits of said cemetery, shall be considered guilty of a misdemeanor, and,
on conviction thereof before any magistrate or justice of the peace, shall
be punished by fine, at the discretion of the justice, according to the
aggravation of the offence, of not less than five nor more than fifty
dollars.

SEC. 7. And be it further enacted, That the said corporation shall pro-
vide for the return, from time to time, to the Corporation of Washington,
of reports of all interments made in said cemetery, of persons who may
have died within the limits of the city of Washington, in such manner as
may be prescribed from time to time by said Corporation of Washington.
SEC. 8. And be it further enacted, That nothing in this act shall be so
construed as to authorize said corporation to issue any note, token, device,
scip, or other evidence of debt, to be used as a currency; and each of
the corporators in said corporation shall be held liable, in his individual
capacity, for all the debts and liabilities of said corporation, however con-
tracted or incurred, to be recovered by suit as other debts or liabilities
before the court or tribunal having jurisdiction of the case.

SEC. 9. And be it further enacted, That it shall be lawful for Congress,
at any time hereafter, to alter, amend, or repeal the foregoing act.

APPROVED, June 10, 1862.

CHAP. CI.-An Act to protect the Property of Indians who have adopted the Habits of
civilized Life.

Be it enacted by the Senate and House of Representatives of the United
States of America in Congress assembled, That whenever any Indian,
being a member of any band or tribe with whom the Government has or
shall have entered into treaty stipulations, being desirous to adopt the
habits of civilized life, shall have had a portion of the lands belonging to
his tribe allotted to him in severalty, in pursuance of such treaty stipula-
tions, it shall be the duty of the agent and superintendent of such tribe
to provide that such Indian shall be protected in the peaceful and quiet
occupation and enjoyment of the lands so allotted to him.

SEC. 2. And be it further enacted, That whenever any person of In-
dian blood belonging to a band or tribe who receive, or are entitled to
receive, annuities from the Government of the United States, and who
has not adopted the habits and customs of civilized life, and received his
lands in severity by allotment, as mentioned in the foregoing section of
this act, shall commit any trespass upon the lands or premises of any In-
dian who has received his lands by allotment, as aforesaid, it shall be the
duty of the agent and superintendent of such band or tribe to ascertain
the damages resulting from such trespass; and the sum so ascertained shall
be withheld from the payment next thereafter to be made, either to the
band or tribe to which the party committing such trespass shall belong, as
in the discretion of the superintendent he shall deem proper, and the sum
so retained shall be paid over by the said agent or superintendent to the
party injured, with the approval of the Secretary of the Interior.

SEC. 3. And be it further enacted, That in case the trespasser shall be