Act suspended whenever, &c.

Act may be made inoperative by proclamation of the President, &c.

Penalty for violation of this act.

March 8, 1866.

CHAP. XIII.—An Act to quiet the Title to certain Lands within the corporate Limits of the City of San Francisco.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all the right and title of the United States to the land situated within the corporate limits of the city of San Francisco, in the State of California, confirmed to the city of San Francisco by the decree of the circuit court of the United States for the northern district of California, entered on the eighteenth day of May, one thousand eight hundred and sixty-five, be, and the same are hereby, relinquished and granted to the said city of San Francisco and its successors, and the claim of the said city to said land is hereby confirmed, subject, however, to the reservations and exceptions designated in said decree, and upon the following trusts, namely, that all the said land, not heretofore granted to said city, shall be disposed of and conveyed by said city to parties in the bona fide actual possession thereof, by themselves or tenants, on the passage of this act, in such quantities and upon such terms and conditions as the legislature of the State of California may prescribe, except such parcels thereof as may be reserved and set apart by ordinance of said city for public uses: Provided, however, That the relinquishment and grant by this act shall not interfere with or prejudice any valid adverse right or claim, if such exist, to said land or any part thereof, whether derived from Spain, Mexico, or the United States, or prejudice a judicial examination and adjustment thereof.

APPROVED, March 8, 1866.

March 10, 1866.

CHAP. XV.—An Act to declare the Meaning of certain Parts of the Internal Revenue Act, approved June thirty, eighteen hundred and sixty-four, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in section one hundred and twenty of the act entitled “An act to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes,” approved June thirty, eighteen hundred and sixty-four, the words: “all dividends in scrip, or money thereafter declared due, and
whenever the same shall be payable, to stockholders, policy-holders or de-
positors," are hereby declared to mean all dividends in scrip or money
wherever payable, and all stockholders, policy-holders, depositors, or par-
ties whatsoever, including non-residents, whether citizens or aliens.

SEC. 2. And be it further enacted, That in section one hundred and
twenty-two of said act the word "stockholders" is hereby declared to
mean all persons or parties whatsoever that are or may be stockholders,
including non-residents, whether citizens or aliens; and the words "all
such interest or coupons, dividends or profits, whenever the same shall be
payable," are hereby declared to apply to all such interest or coupons, divi-
dends or profits wherever the same are or may be payable, and to whatso-
ever party or person the same are or may be payable, including non-resi-
dents, whether citizens or aliens.

SEC. 3. And be it further enacted, That it shall be the duty of all per-
sons required to make returns or lists of income and articles or objects
charged with any duty or tax, as provided by the act aforesaid, or any
act amendatory thereof, to declare in such returns whether the several
rates and amounts therein contained are stated according to their values
in legal tender currency; and in case of neglect or refusal so to state, to
the satisfaction of the assistant assessor receiving such returns or lists,
such assistant assessor is hereby required to make returns or lists for such
persons so neglecting or refusing, as in case of persons neglecting or re-
fusing to make the lists or returns required by the acts aforesaid, and to
assess the duty thereon, and to add thereto the amount of penalties im-
posed by law in case of such neglect or refusal.

SEC. 4. And be it further enacted, That whenever the rates and
amounts contained in the lists or returns as aforesaid shall be stated in
coined money, it shall be the duty of each assessor receiving the same
to reduce such rates and amounts to their equivalent in legal tender cur-
rency, according to the value of such coined money in said currency at
the time when and place where said lists or returns are receivable, and
which value the said assessor shall determine. And the lists required by
law to be furnished to collectors by assessors shall in all cases contain
the several amounts of taxes or duties assessed, estimated, or valued in
legal tender currency only.

SEC. 5. And be it further enacted, That the provisions of this act shall,
so far as necessary, apply to all returns, lists, assessments, and collections
required by the acts aforesaid in addition to those above mentioned, by
whomsoever made, returned, assessed, or collected, in any mode or for any
purpose whatever. And the Commissioner of Internal Revenue, under the
direction of the Secretary of the Treasury, is hereby authorized to make
all necessary rules and regulations for carrying this act into effect.

APPROVED, March 10, 1866.

CHAP. XVI.—An Act to establish certain Post Roads.

Be it enacted by the Senate and House of Representatives of the United
States of America, in Congress assembled, That the following be estab-
lished as post roads:

CALIFORNIA.

From Rio Vista, via Maine Prairie and Bingenston, to Silveyville.
From Red Bluff, via the Upper Sacramento River, Soda Springs, and
Shasta Valley, to Yreka.
From Red Bluff, via Payne's Creek, Mill Creek, and Big Meadows, to
Susanville.
From Chico, via Stony Creek and Coast Range, to N. U. C. A.
From Cloverdale, via the Lakeport and Cloverdale Wagon Road, to
Lakeport.