

Report of arbitrators to be submitted to Congress.

Proviso.

Tolls and revenues to be paid into the United States treasury.

Tolls to be reduced when, &c.

Secretary of War to report to Congress annually the progress made in the improvements, &c.

to the United States the property and franchises mentioned in the foregoing section, upon the terms awarded by the arbitrators. It is hereby made the duty of the Secretary of War to transmit to Congress a copy of the report of the arbitrators, upon which Congress may, at its then present session, elect to take such property upon making an appropriation to pay the amount awarded: *Provided*, That if the Secretary of War shall not transmit to Congress a copy of the report of the arbitrators at least sixty days before the close of its session, Congress may at its next session make such election and appropriation.

SEC. 4. *And be it further enacted*, That all tolls and revenues derived from the improvements made or acquired under the provisions of this act, after providing for the current expenses of operating and keeping the same in repair, shall be paid into the treasury of the United States, and whenever the United States shall be reimbursed for all sums advanced for the same, with interest thereon, then the tolls aforesaid shall be reduced to the least sum which, together with other revenues properly applicable thereto, if any, shall be sufficient to operate and keep the improvements in repair.

SEC. 5. *And be it further enacted*, That the Secretary of War shall annually report to Congress the progress made in the completion of said improvements, the amount expended thereon, the amount, if any, required for the succeeding fiscal year, and the amount of revenue derived therefrom.

APPROVED, July 7, 1870.

July 7, 1870. CHAP. CCXI.—*An Act to constitute Omaha, in the State of Nebraska, a Port of Delivery.*

Omaha, in Nebraska, made a port of delivery.

Surveyor of customs, salary, duties, &c.

1831, ch. 87. Vol. iv. p. 480.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That Omaha, in the State of Nebraska, shall be, and is hereby, constituted a port of delivery, within the collection district of New Orleans; and there shall be appointed a surveyor of customs, to reside at said port, who shall, in addition to his own duties, perform the duties and receive the salary and emoluments prescribed by the act of Congress, approved on the second of March, eighteen hundred and thirty-one; for importing merchandise into Pittsburg, Wheeling, and other places.

APPROVED, July 7, 1870.

July 7, 1870. CHAP. CCXII.—*An Act to amend the Laws regulating the Assessment of Taxes in the City of Washington.*

Transcript of assessment of taxes in Washington, D. C. to be filed in collector's office.

Collector to put in books each year all taxes due upon real estate, and collect same.

Taxes levied and collected to be kept separate.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That it shall be the duty of all officers of the corporation of the city of Washington, in the District of Columbia, now empowered by law to make assessments of taxes upon the real estate therein, to file forthwith, in the office of the collector of taxes of said city, a transcript of such assessment.

SEC. 2. *And be it further enacted*, That it shall be the duty of said collector in each year to embrace in the tax books of the current year all taxes of every kind then assessed and due upon or against the real estate in said city, and including that of the previous year then unpaid, and to collect all taxes so assessed and certified as aforesaid at his office in said city.

SEC. 3. *And be it further enacted*, That it shall not be lawful for the mayor or city councils of the city of Washington, or any person charged with the disbursements of money in the District of Columbia, to divert from its legitimate object any money levied or collected as taxes from the people of said District, but all such taxes so levied or collected shall be kept separate and distinct, each item under its own proper head, as named

in the act or acts authorizing such levy to be made, and that no change whatsoever shall be made by transfer of one fund to another, or by paying out any sum or sums of money on account of any object or purpose for which it was not levied or collected.

No transfer from one fund to another.

SEC. 4. *And be it further enacted,* That in no case shall the sum levied for the "general fund," or miscellaneous purposes, exceed twenty-five cents on the hundred dollars of valuation.

Limit to levy for the "general fund."

SEC. 5. *And be it further enacted,* That the mayor of the city of Washington, by and with the consent of the board of aldermen thereof, shall appoint an auditor and a comptroller for said city, each to receive such annual compensation as shall be fixed by an act of the corporation of Washington, and whose offices shall be adjacent to that occupied by the mayor: It shall be the duty of the auditor to audit all accounts against the said corporation; to certify the same, when found correct, to the comptroller; and to retain the originals of all contracts made and orders given for all descriptions of work or improvements by the corporation aforesaid. It shall be the duty of the comptroller to keep an exact account of all warrants issued in the manner hereinafter provided for, and of all taxes levied by the corporation, under their respective heads; to countersign and keep an accurate record for all receipts for taxes or other revenue of any description whatever, given by the collector and register, such receipts not to be valid unless so countersigned, and to compare the same daily with the books of said collector and register. Each and every account against the corporation of Washington, when audited and certified by the auditor, shall be paid by a warrant of the comptroller, countersigned by the mayor; and in no case shall payments be made in any other manner than provided for in this act. But no account shall be paid, by warrant or otherwise, unless there is a fund to the credit of that particular account. The money received from any and all sources, for and on account of the corporation, shall, on the day of its receipt, be deposited by the collector and register to the credit of the city of Washington, in such place as may be designated as a depository for the funds of the corporation by an act of the board of aldermen and board of common council, approved by the mayor; and such depository shall, each day that deposits are made, furnish a statement of the same to the comptroller, to be by him filed in his office.

An auditor and a comptroller to be appointed.

Pay. Business offices. Duties of auditor;

of comptroller.

Accounts certified by auditor to be paid by comptroller;

but not unless there is a fund to credit of such accounts.

Moneys to be deposited the day of their receipt.

Depository to make statement to comptroller.

SEC. 6. *And be it further enacted,* That the said corporation of Washington shall have power to issue certificates of indebtedness, not to exceed in amount six hundred thousand dollars, and to bear interest at the rate of seven and three tenths per centum per annum, and to be redeemable within three years from the date of issue; the said certificates not to be of a less denomination than fifty dollars, and to be receivable for taxes due said corporation to such amount yearly as said corporation may designate by law, not, however, to exceed fifty per centum of the amount due by any tax-payer. And said certificates shall be used for no [other] purpose than the payment of the ascertained indebtedness of the corporation of Washington to the sixth day of June, eighteen hundred and seventy.

City of Washington may issue certificates of indebtedness.

Amount, rate of interest, when redeemable, denominations, and for what receivable.

To be used only for what purpose.

SEC. 7. *And be it further enacted,* That any person who shall violate the provisions of this act shall be deemed guilty of a misdemeanor in office, and be dismissed therefrom.

Penalty for violating this act.

APPROVED, July 7, 1870.

CHAP. CCXIII. — *An Act to construe certain Acts therein cited, in Relation to Pensions.* July 7, 1870.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That neither the act of July twenty-fifth, eighteen hundred and sixty-six, entitled "An act increasing the pensions of widows and orphans, and for other purposes." nor the act

Amounts fixed by special acts granting pensions not to be