of Columbia. The said board shall make an annual report to Congress, through the Commissioners of the District of Columbia, giving a full and complete account of all matters placed under the supervision of the board, all expenses in detail, and all officers and agents employed, with a report of the Secretary, showing the actual condition of all institutions and agencies under the supervision of the board, the character and economy of administration thereof, and the amount and sources of their public and private income. The said report shall also include recommendations for the economical and efficient administration of the charities and reformatories of the District of Columbia. The said board shall prepare and include with its annual report such estimates of future appropriations as will, in the judgment of a majority of its members, best promote the effective, harmonious, and economical management of the affairs under its supervision; and such estimates submitted shall be included in the regular annual Book of Estimates. No member or employee of said board shall be either directly or indirectly interested in any contract for building, repairing, or furnishing any institution which by this Act the board is authorized to investigate and supervise. All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

Approved, June 6, 1900.

CHAP. 808.—An Act To regulate the collection of taxes 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 for the fiscal year commencing July first, nineteen hundred, the whole tax on real and personal property in the District of Columbia shall be due and payable in the month of May, nineteen hundred and one; and if said tax upon real and personal property shall not be paid before the first day of June in said year, the same thereupon shall be in arrears and delinquent, and there shall then be added, to be collected with said tax, a penalty of one per centum upon the amount thereof, and a like penalty on the first day of each succeeding month until payment of said tax and penalty; and the whole together shall constitute the delinquent tax, to be dealt with and collected in the manner now provided by law: Provided, That the Secretary of the Treasury is hereby authorized and directed to advance to the disbursing officer of the District of Columbia, in the manner now prescribed by law, out of any money in the Treasury of the United States not otherwise appropriated, such sums as may be necessary from time to time to meet the general expenses of said District, and to reimburse the Treasury for the one-half advances payable by said District out of the taxes and revenues collected, as herein provided for: And provided further, That for the fiscal year beginning July first, nineteen hundred and one, and thereafter, taxes on real and personal property may be paid in two installments as is now provided by law.

Approved, June 6, 1900.

CHAP. 809.—An Act For the extension of Columbia road east of Thirteenth street, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That within twenty days after the passage of this Act the Commissioners of the District of Columbia be, and they are hereby, authorized and directed to institute in the supreme court of the District of Columbia, sitting as a district court,
by petition, particularly describing the lands to be taken, a proceeding
in rem to condemn the land that may be necessary for the extension of
Columbia road east of Thirteenth street, through block twenty-three
of Columbia Heights, with a width of sixty feet, so that the western
terminus of Steuben street will be connected in a direct manner with
the eastern terminus of Columbia road as now located west of Thirteenth
street.

Sec. 2. That of the amount found to be due and awarded as damages
for and in respect of the land condemned for the extension of Colum-
bia road as herein provided, such amount thereof shall be assessed by
the jury hereinafter provided as benefits, and to the extent of such
benefits, against those pieces or parcels of land on each side of said
Columbia road as extended through block twenty-three of Columbia
Heights, and also on any or all pieces or parcels of land which will be
benefited by the extension of said Columbia road as said jury may find
said pieces or parcels of land will be benefited; and in determining the
amounts to be assessed against said pieces or parcels of land the jury
shall take into consideration the respective situations of such pieces or
parcels of land and the benefits they may severally receive from the
extension of Columbia road as aforesaid: Provided, That if the aggre-
gate amount of the benefits to be assessed, as determined by said jury
pursuant to the provisions hereof, is less than one-half of the amount
of the damages awarded for and in respect of the land condemned, the
Commissioners of the District of Columbia may, in their discretion,
reject the award and assessment of said jury, and all proceedings here-
under shall be null and void.

Sec. 3. That the said court shall cause public notice of not less than
ten days to be given of the filing of said proceedings, by advertise-
ment in such manner as the court shall prescribe, which notice shall
warn all persons having any interest in the proceedings to attend
court at a day to be named in said notice and to continue in attendance
until the court shall have made its final order ratifying and confirm-
ing the award of damages and assessment of benefits of the jury; and
in addition to such public notice said court, whenever in its judgment
it is practicable to do so, may cause a copy of said notice to be served
by the marshal of the District of Columbia, or his deputies, upon such
owners of the land to be condemned as may be found by said marshal,
or his deputies, within the District of Columbia.

Sec. 4. That after the return of the marshal and the filing of proof
of publication of the notice provided for in the preceding section, said
court shall cause a jury of seven judicious, disinterested men, not
related to any person interested in the proceedings, and not in the serv-
ice or employment of the District of Columbia or of the United States,
to be summoned by the marshal of the District of Columbia, to which
jurors said court shall administer an oath or affirmation that they are
not interested in any manner in the land to be condemned nor are in
any way related to the parties interested therein, and that they will,
without favor or partiality, to the best of their judgment, assess the
damages each owner of land taken may sustain by reason of the exten-
sion of said street and the condemnation of lands for the purposes of
such extension, and assess the benefits resulting therefrom as herein-
before provided. The court, before accepting the jury, shall hear any
objections that may be made to any member thereof, and shall have
full power to decide upon all such objections, and to excuse any juror
or cause any vacancy in the jury, when impaneled, to be filled; and
after said jury shall have been organized and shall have viewed the
premises, said jury shall proceed, in the presence of the court, if the
court shall so direct, or otherwise as the court may direct, to hear and
receive such evidence as may be offered or submitted on behalf of
the District of Columbia and by any person or persons having any inter-
FIFTY-SIXTH CONGRESS. Sess. I. Ch. 809. 1900.

That in the proceedings for the extension of said street. When the hearing is concluded the jury, or a majority of them, shall return to said court, in writing, its verdict of the amount to be found due and payable as damages sustained by reason of the extension of said street under the provisions thereof, and of the pieces or parcels of land benefited by such extension and the amount of the assessment for such benefits against the same.

Sec. 5. That if the use of a part only of any piece or parcel of ground shall be condemned, the jury, in determining its value, shall not take into consideration any benefits that may accrue to the remainder thereof from the extension of said street or highway, but such benefits shall be considered in determining what assessment shall be made on or against such part of such piece or parcel of land as may not be taken as hereinbefore provided.

Sec. 6. That the court shall have power to hear and determine any objections which may be filed to said verdict or award, and to set aside and vacate the same, in whole or in part, when satisfied that it is unjust or unreasonable, and in such event a new jury shall be summoned, who shall proceed to assess the damages or benefits, as the case may be, in respect of the land as to which the verdict may be vacated, as in the case of the first jury: Provided, That if vacated in part, the residue of the verdict and award as to the land condemned or assessed shall not be affected thereby: And provided further, That the exceptions or objections to the verdict and award shall be filed within thirty days after the return of such verdict and award.

Sec. 7. That when the verdict of said jury shall have been finally ratified and confirmed by the court, as herein provided, the amounts of money awarded and adjudged to be payable for lands taken under the provisions hereof shall be paid to the owners of said land by the Treasurer of the United States, ex officio commissioner of the sinking fund of the District of Columbia, upon the warrant of the Commissioners of said District, out of the revenues of the District of Columbia; and a sufficient sum to pay the amounts of said judgments and awards is hereby appropriated out of the revenues of the District of Columbia.

Sec. 8. That when confirmed by the court the several assessments herein provided to be made shall severally be a lien upon the land assessed, and shall be collected as special improvement taxes in the District of Columbia, and shall be payable in four equal annual installments, with interest at the rate of four per centum per annum from the date of confirmation until paid. That said court may allow amendments in form or substance in any petition, process, record, or proceeding, or in the description of property proposed to be taken, or of property assessed for benefits whenever such amendments will not interfere with the substantial rights of the parties interested, and any such amendment may be made after as well as before the order or judgment confirming the verdict or award aforesaid.

Sec. 9. That each juror shall receive as compensation the sum of five dollars per day for his services during the time he shall be actually engaged in such services under the provisions hereof.

Sec. 10. That the sum of three hundred dollars is hereby appropriated, out of the revenues of the District of Columbia, to provide the necessary funds for the costs and expenses of the condemnation proceedings taken pursuant hereto.

Sec. 11. That no appeal by any interested party from the decision of the supreme court of the District of Columbia confirming the assessment or assessments of benefits or damages herein provided for, nor any proceeding at law or in equity by such party against the confirmation of such assessment or assessments, shall delay or prevent the payment of award to others in respect to the property condemned, nor delay or prevent the taking of any of said property sought to be
Payment on final determination of appeal.

Provided, however, That upon the final determination of said appeal or other proceeding at law or in equity the amount found to be due and payable as damages sustained by reason of the extension of said street under the provisions hereof shall be paid as hereinbefore provided.

SEC. 12. That the provisions of sections three, four, five, six, seven, eight, and eleven hereof, and the provisions of section two hereof as to the assessment of benefits and as to the right of the Commissioners of the District of Columbia to reject the award of the jury, be, and the same are hereby, made applicable to the several Acts of Congress approved March third, eighteen hundred and ninety-nine, entitled “An Act to extend S street in the District of Columbia, and for other purposes,” and “An Act for the extension of Pennsylvania avenue southeast, and for other purposes,” in so far as the same relate to the extension of Sixteenth street northwest, as amended by joint resolution approved the thirtieth day of January, nineteen hundred, to the extension of Pennsylvania avenue southeast, the extension of Stoughton street, the extension of Eckington place, the extension of Fifth street, and the extension of Howard avenue, except, nevertheless, that the assessment areas fixed by said several Acts in reference to said several streets shall be and remain as in and by said Acts of Congress provided.

The Commissioners of the District of Columbia are hereby authorized and directed to make application to the supreme court of the District of Columbia holding a district court, for the final ratification and confirmation of the awards of the jury for and in respect to the land condemned for the extension of Eleventh street; and said awards, when so ratified, shall be paid as provided by said Act of March third, eighteen hundred and ninety-nine, anything in said Act to the contrary notwithstanding. And in the event that the assessments for benefits levied by the jury in relation to said Eleventh street shall for any reason be declared void, the said Commissioners of the District of Columbia are authorized and directed to make application to said court for a reassessment of such benefits under and in accordance with the provisions of this Act.

SEC. 13. That the name of Four-and-a-half street northwest is changed to Fourth street northwest.

Approved. June 6, 1900.

CHAP. 810.—An Act Authorizing and requiring the Metropolitan Railroad Company to extend its lines on old Sixteenth street.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Metropolitan Railroad Company of the District of Columbia be, and the same is hereby, authorized and required to extend by double tracks the lines of its underground electric railroad from its present terminus at the intersection of Eighteenth street and Columbia road easterly along Columbia road to the present Sixteenth street northwest, thence north along Sixteenth street to Park street: Provided, That no cars shall be switched in the streets after the expiration of two years from the passage of this Act.

SEC. 2. That before such extension shall be constructed Columbia road shall be widened to a width of one hundred feet, the present Sixteenth street shall be widened to a width of eighty-five feet from Columbia road to Park street, and in such widening the building restriction line on the eastern side of said street shall be taken as far as practicable to form the eastern side of said street when widened; and also suf-