

Accountability of, and National Guard, for lost Army property, relieved.

officer of the National Guard of the State of North Carolina are hereby relieved from accountability for certain property belonging to the United States, of the value of \$1,904.39, constituting a part of the property lost, as shown in reports of survey of the War Department, dated September 9, 1925.

Approved, July 3, 1926.

July 3, 1926.

[S. 4171.]

[Public, No. 473.]

CHAP. 757.—An Act To create a sixth great district to include all the collection districts on the Great Lakes, their connecting and tributary waters, as far east as the Raquette River, New York.

Coasting districts. Great Lakes district created. Vol. 34, p. 190, amended. Collection districts included.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby created, in addition to the five great districts provided by section 4348 of the Revised Statutes as amended by the Act of May 12, 1906, a sixth great district to include all the collection districts on the Great Lakes, their connecting and tributary waters, as far east as the Raquette River, New York.

Vessels subject to coasting trade requirements. R. S., p. 4349-4352, pp. 340, 341.

SEC. 2. Enrolled and licensed vessels operating in the great district herein created shall be subject to all of the requirements of licensed and enrolled and licensed vessels imposed by sections 4349, 4350, 4351, and 4352 of the Revised Statutes and amendments and laws supplementary thereto: *Provided,* That nothing herein shall affect the rights or privileges reserved to seamen under existing law.

Proviso. Seamen privileges not affected.

SEC. 3. Sections 3116 and 3117 of the Revised Statutes are hereby repealed.

Laws repealed. R. S., secs. 3116, 3117, p. 598, repealed.

Approved, July 3, 1926.

July 3, 1926.

[S. 4033.]

[Public, No. 479.]

CHAP. 758.—An Act To authorize the Secretary of War to grant easements in and upon the public lands and properties at Canal Bridge, on the Fox River, in Kaukauna, Wisconsin, to the city of Kaukauna for public-road purposes.

Fox River. Kaukauna, Wis., granted right of way over Government canal lands on, for public road.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized, empowered, and directed, under such terms and conditions as are deemed advisable by him, to grant to the city of Kaukauna, Wisconsin, an interminable easement for a right of way over, across, in, and upon the Government land consisting of the right canal bank and that portion lying between the said canal at the juncture of the canal bridge and the new municipal bridge and also the lands immediately adjacent to the left end of the canal bridge and including the left canal bank proper, the said grant being for the purpose of creating the right of way over the Government property to and from the new municipal bridge, with permission to lay necessary pavements and roadway, subject to the condition that the United States may require the city to vacate any part of the right of way thus created or make such changes in the layout of the roadway or the pavements as may be necessitated by future improvements of the canal in the interests of navigation.

Approved, July 3, 1926.

Conditions.

July 3, 1926.

[S. 3053.]

[Public, No. 486.]

CHAP. 759.—An Act To amend sections 5 and 6 of the Act of Congress making appropriations to provide for the District of Columbia for the fiscal year ending June 30, 1903, approved July 1, 1902, and for other purposes.

District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 6 of

the Act of Congress making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1903, approved July 1, 1902, is hereby amended so as to provide that the permanent board of assistant assessors referred to therein shall consist of six members instead of five members; and the assessor of the District of Columbia shall designate three of the members of said board for the assessment of real estate, and the three other members of said board to assess personal property, in accordance with law; all members of said board, together with the assessor of the District of Columbia, as chairman, shall constitute the board of equalization and review of real-estate assessments, and also the board of personal tax appeals.

SEC. 2. That any person maintaining a place of abode in the District of Columbia on January 1 of any year, and for six months or more prior thereto, shall be considered a resident of the District of Columbia for the purpose of taxation on his intangible personal property wherever located, unless evidence shall be submitted to the assessor of the District of Columbia, satisfactory to him, that such intangible personal property or the income thereof is taxed to said person in some other jurisdiction, or that the assets of a corporation or association represented by shares or certificates constituting such intangible personal property are taxed by the State in which such corporation or association is chartered or organized and in which such person has a legal residence, in lieu of a tax upon such shares or certificates: *Provided*, That Cabinet officers and persons in the service of the United States Government elected for a definite term of office shall not be considered as residents of the District of Columbia for the purposes of this section.

SEC. 3. That section 5 of the said Act of July 1, 1902, hereinbefore referred to, is hereby amended by providing that in addition to the annual assessment of all real estate made on or prior to July 1 of each year there shall be added a list of all new buildings erected or under roof prior to January 1 of each year, in the same manner as provided by law for all annual additions; and the amounts thereof shall be added as assessments for the second half of the then current year payable in the month of March. The board of equalization and review, hereinbefore referred to, shall hear such complaints as may be made in respect of said assessments for the second half of said year and determine said complaints between the first and third Mondays of January of the same year.

SEC. 4. That hereafter all real estate and personal property in the District of Columbia subject to taxation shall be listed and assessed at not less than the full and true value thereof in lawful money.

SEC. 5. That all taxes of whatever nature provided for in section 6 of the above-mentioned Act of July 1, 1902, and all real estate taxes shall be payable semiannually in equal installments in the months of September and March, and if either of said installments shall not be paid within the months when due and payable said installment shall thereupon be in arrears and delinquent, and there shall then be added, to be collected with such tax, a penalty at the rate of 1 per centum per month upon the amount thereof for the period of such delinquency, and the whole shall constitute a delinquent tax to be dealt with and collected in the manner now provided by law.

SEC. 6. That the returns of all personal property provided for in section 6 of the said Act of July 1, 1902, shall be made during the month of March in the fiscal year preceding the one under which the assessment is to be levied, and, except as otherwise provided by

Board of assistant assessors. Vol. 32, p. 617, amended. Number increased to six.

Designations for real estate and personal property.

Board of equalization, etc.

Intangible property tax. Persons considered residents of the District and subject to.

Exceptions.

Proviso. Cabinet officers and elected persons not included as residents.

Additional assessment of new buildings erected prior to January 1 of each year.

Added to current year.

Hearing of complaints.

Taxable property to be listed at full value. Vol. 32, p. 616, amended.

Taxes payable semiannually in September and March.

Returns of personal property.

law, the value of the tangible and intangible property shall be taken as of January 1 for a basis of assessment for the next fiscal year.

Board of personal tax appeals.
Time of convening.

SEC. 7. That hereafter the board of personal tax appeals for the District of Columbia shall convene on the first Monday of July of each year and shall continue in session to and including the first Monday of December of each year, or until such hearings are completed. All appeals to said board shall be made within thirty days after notice of fixing an assessment.

Tax ledgers to be prepared annually.

SEC. 8. That the assessor of the District of Columbia shall be charged with the duty of preparing the annual tax ledgers on a numerical system, which shall be finished or completed at such time as will allow preparation by him of tax bills for collection purposes.

Sale of real estate in arrears for taxes.
Vol. 32, p. 633, amended.

SEC. 9. That section 1 of "An Act to amend an Act entitled 'An Act in relation to taxes and tax sales in the District of Columbia,' approved February 28, 1898," approved July 1, 1902, is hereby amended so as to provide that the Commissioners of the District of Columbia shall give notice by advertising twice a week for three successive weeks, beginning on the third Monday in December of each year hereafter, in the regular issue of three daily newspapers published in said District, that the said pamphlet has been printed.

Advertising notice of.

Assessment of real estate annually.
Vol. 39, p. 678, amended.

SEC. 10. That assessments of real estate in the District of Columbia for purposes of taxation shall be made annually in the same manner and subject to the same limitations as now provided by law for making biennial assessments of real estate in said District: *Provided*, That to enable the assessor of the District of Columbia to make annual assessments of real estate there is authorized to be appropriated such sum as may be necessary for the employment of additional personal services.

Proviso.
Additional employees authorized.

Effective, December 1, 1926.

SEC. 11. That the provisions of this Act shall be in force and effect on and after December 1, 1926.

Approved, July 3, 1926.

July 3, 1926.
[S. 2042.]

[Public, No. 481.]

CHAP. 760.—An Act Relating to the Office of Public Buildings and Public Parks of the National Capital.

District of Columbia.
Park police.
Vol. 43, p. 175, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4 of the Act entitled "An Act to fix the salaries of officers and members of the Metropolitan police force, the United States park police, and the fire department of the District of Columbia," approved May 27, 1924 (United States Statutes at Large, volume 43, page 175), is hereby amended by striking out the period at the end of said section and adding the following words: "and such others as the Director of Public Buildings and Public Parks of the National Capital deems necessary and are appropriated for by Congress."

Additions to force authorized.

Leaves of absence granted.
Vol. 43, p. 176, amended.

SEC. 2. That section 7 of the said Act is hereby amended by adding at the end of said section the following: "Hereafter each of the members of the United States park police force may be granted leave of absence with pay for such time, not exceeding twenty days in any one calendar year, as the Director of Public Buildings and Public Parks of the National Capital shall determine: *Provided further*, That upon the recommendation of the Board of Police and Fire Surgeons of the District of Columbia, acting as such board, or members thereof in their individual capacity, and with the approval of the director, members of the United States park police force may be granted additional leave with pay on account of sickness, not to exceed thirty days in any one calendar year; except that in case of sickness or injury incurred in actual performance of duty, the

Proviso.
Additional leave on account of sickness.

If sickness or injury incurred in line of duty.