[CHAPTER 142]  
AN ACT  
To authorize a sale of the old Carson City (Nevada) Mint site and building notwithstanding the provisions of Joint Resolution Numbered 18 of February 23, 1865.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the old Carson City (Nevada) Mint site and building may be sold under the provisions of the Act of August 26, 1935 (49 Stat. 800; U. S. C., title 40, sec. 345b), or the Act of August 27, 1935 (49 Stat. 885; U. S. C., title 40, sec. 304a), notwithstanding Joint Resolution Numbered 18 of February 23, 1865 (13 Stat. 569), providing that said site shall be reserved from public sale and shall remain the property of the United States.

Approved, May 22, 1939.

[CHAPTER 143]  
AN ACT  
To authorize the Secretary of the Treasury to accept real estate devised to the United States by the late Lizzie Beck, of Mena, Arkansas, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to accept on behalf of the United States the real estate devised to the United States by the late Lizzie Beck, of Mena, Arkansas, and to deal with the same in the manner provided by the Act of August 27, 1935 (49 Stat. 885; U. S. C., title 40, sec. 304a), or the Act of August 26, 1935 (49 Stat. 800; U. S. C., title 40, sec. 345b).

Approved, May 22, 1939.

[CHAPTER 144]  
AN ACT  
Relating to the disposition of funds derived from the Coos Bay Wagon Road grant lands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That beginning with the fiscal year next following the date of the passage of this Act, not to exceed 75 per centum of the receipts derived in any one year from the Coos Bay Wagon Road grant lands in Oregon and deposited in the special fund in the Treasury created by the Act of February 26, 1919 (40 Stat. 1179), and designated "The Coos Bay Wagon Road grant fund" shall be paid annually, in lieu of taxes, by the Secretary of the Treasury, upon certification by the Secretary of the Interior, to the treasurers of Coos and Douglas Counties according to the ratio that the total assessed valuation of the reconveyed Coos Bay Wagon Road grant lands, belonging to the United States, in each of said counties bears to the total assessed valuation of all said lands in those counties, to be used for the purposes mentioned in said Act: Provided, That until such time as the general fund of the Treasury of the United States shall have been fully reimbursed by Douglas County for expenditures which were made charges against the Coos Bay Wagon Road grant fund by section 5 of the Act of February 26, 1919, said Douglas County shall be entitled to receive only 50 per centum of the amount to which it would otherwise be
entitled under this Act: Provided further, That prior to making any payment under this authorization an appraisal of the land and timber thereon shall be made, within six months after the passage of this Act, by a committee to consist of a representative of the Secretary of the Interior, one representative for the two counties interested, and a third person satisfactory to the Secretary of the Interior and the county officials, but who shall not be an employee of the United States nor a resident of, nor a property owner in, either Coos or Douglas County. Upon appraisal thereof, the land and timber thereon shall be assessed as are other similar properties within the respective counties, and payments hereunder in lieu of taxes shall be computed by applying the same rates of taxation as are applied to privately owned property of similar character in such counties.

Sec. 2. Appraisals of the land and timber thereon shall be made, in the manner prescribed in section 1 hereof, not less frequently than once in each ten-year period, and the amounts due hereunder in any year shall be computed as specified in section 1 of this Act upon the basis of the last appraisement. The expenses of making the appraisements provided for in this Act shall be paid by the Secretary of the Treasury upon certification by the Secretary of the Interior, from that portion of the receipts derived from such lands and timber payable to the counties and shall be deducted from any amount due said counties.

Sec. 3. If, during any one year, 75 per centum of the receipts are insufficient fully to meet the payments due the counties hereunder, the Secretary of the Treasury, upon certification by the Secretary of the Interior, may pay an additional sum from any surplus of 75 per centum of prior year receipts: Provided, however, That in no event shall the aggregate of payments during any ten-year period commencing with the period beginning July 1, 1940, exceed 75 per centum of the receipts deposited in the Treasury to the credit of the Coos Bay Wagon Road grant fund for such period: Provided further, That at the end of each ten-year period, any balance of the 75 per centum not required for payments to the counties shall be covered into the general fund of the Treasury of the United States.

Sec. 4. Not to exceed 25 per centum of the annual receipts shall be available, in such amounts as the Congress shall from time to time appropriate for the administration of the Act of August 28, 1937 (50 Stat. 874), insofar as it applies to the Coos Bay Wagon Road grant lands. Any balance not used for administrative purposes shall be covered into the general fund of the Treasury of the United States.

Sec. 5. All Acts or parts of Acts inconsistent with this Act are hereby repealed.

Approved, May 24, 1939.