

trust-funds found to be due on the first of June, eighteen hundred and seventy-one,) and to create a sinking-fund sufficient to retire such bonds at maturity.

SEC. 131. The tax provided for by the preceding section shall be collected at the same time and in the same manner as general taxes are collected in the District; but the aggregate amount of taxes in any one year, excepting such additional assessments as may be made for improvements specially authorized by law, shall not exceed two per centum on the assessed cash valuation of property in said city.

SEC. 132. Such amount of the bonds issued as mentioned in section one hundred and thirty, or their proceeds, as is necessary, shall be applied and strictly held to make good the trust-funds of said city on which a deficiency of two hundred and eighty-six thousand three hundred and seventeen dollars and fifty-eight cents existed on the eighth day of May, eighteen hundred and seventy-two.

SEC. 133. The collector of the District shall pay over to the commissioners of the sinking-fund, duly appointed according to the laws of the District, upon their requisition being first certified by the auditor and comptroller of the District as provided by law, all moneys collected by virtue of the preceding sections.

SEC. 134. The commissioners of the sinking-fund shall pay, or cause to be paid, with the moneys so received by them, the coupons or interest on the bonds issued by them, as mentioned in section one hundred and thirty, and the residue of such moneys so collected as a sinking-fund shall be invested by the commissioners in the bonds issued by them, or in any bonds of the District of Columbia or of the late corporations of the cities of Washington or Georgetown.

SEC. 135. The commissioners of the sinking-fund shall, on or before the first day of January in each year, cause to be placed on record in the office of the register of said District, a full and complete report of all their acts, and shall also make a report of the same to the legislative assembly at the commencement of each regular session thereof.

SEC. 136. A proper registry shall be kept in the office of the register of the District of the number, denomination, and date of issue of the bonds mentioned in the preceding sections, and to whom such bonds were issued.

SEC. 137. So much of the act of the legislative assembly entitled "An act providing for the payment of the debts of the late corporation of Washington," approved January nineteenth, eighteen hundred and seventy-two, levying taxes on real and personal property in the city of Washington to pay the debt and interest on the debt of the late corporation of said city, as conflicts with the provisions of the act of Congress approved May eighth, eighteen hundred and seventy-two, entitled "An act to fund certain liabilities of the city of Washington, existing June first, eighteen hundred and seventy-one, and to limit the debt of and taxation in the District of Columbia," is disapproved and declared void.

When and how to be collected.

8 May, 1872, c. 142, ss. 1, 2, v. 17, p. 87.

Certain trust-funds to be made good.

Ibid.

Moneys collected to be paid over to the commissioners.

Ibid., s. 3.

Moneys paid to commissioners, how applied.

Ibid.

Report of commissioners.

Ibid.

Registry of bonds to be kept.

Ibid., s. 4.

Conflicting provisions of an act of the legislative assembly declared void.

Ibid., s. 5.

## CHAPTER FIVE.

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Valuation of United States property.

21 Feb., 1871, c. 62, s. 36, v. 16, p. 426.

Valuations, how made.

Ibid.

Valuation of private property.

26 May, 1824, c. 195, s. 9, v. 4, p. 77.

Report to Congress.

21 Feb., 1871, c. 62, s. 36, v. 16, p. 426.

Limit to levy for the "general fund."

7 July, 1870, c. 212, s. 4, v. 16, p. 191.

Lots and squares sold by the United States liable to taxation.

17 May, 1848, c. 42, s. 13, v. 9, p. 229.

Lists of transfers to be furnished semi-annually by recorder of deeds.

15 May, 1820, c. 104, s. 14, v. 3, pp. 590, 591.

Property in county outside of Washington and Georgetown not to be taxed for the benefit of those cities.

21 Feb., 1871, c. 62, s. 21, v. 16, p. 424.  
 Willard vs. Presbury, 14 Wall., 676.

Property in Washington and Georgetown not to be taxed for the debts of each other, nor for the benefit of the District outside of either.

Ibid., s. 22, p. 424.

Certain property exempt from taxation.

SEC. 138. There shall be a valuation taken of all real estate belonging to the United States in the District, except the public buildings, and the grounds which have been dedicated to the public use as parks and squares, at least once in five years, and return thereof shall be made by the governor to the President of the Senate and Speaker of the House of Representatives on the first day of the session of Congress held after such valuation shall be taken.

SEC. 139. All valuations of property belonging to the United States shall be made by such persons as the Secretary of the Interior shall appoint, and under such regulations as he shall prescribe.

SEC. 140. The proper officers of the District duly appointed and sworn to assess and value, and make return of all and every species of property by law taxable, in the cities of Washington and Georgetown, shall determine and value such property agreeably to what they believe it to be worth, in cash, at the time of the valuation.

SEC. 141. The aggregate of the valuation of private property in the District, whenever made by authority of the legislative assembly, shall be reported to Congress by the governor.

SEC. 142. In no case shall the sum levied for the "general fund," or miscellaneous purposes, in the city of Washington, exceed twenty-five cents on the hundred dollars of valuation.

SEC. 143. It shall be the duty of the chief of engineers in charge of public buildings and grounds, within ninety days after the sale of any lots or squares belonging to the United States in the city of Washington, to report the fact to the proper officers of the District, giving the date of sale, the number of the lot and square, and the name of the purchaser; and such lots or squares shall be liable to taxation by the District from the day of sale.

SEC. 144. The recorder of deeds and the register of wills shall furnish the proper officer of the District appointed to receive the same, on or about the first Monday in January and July, in every year, correct lists of the transfers of real property in the city of Washington during the next preceding half-year, so far as can be ascertained by the records in their respective offices; and the District shall make to the recorder and register such compensation as shall be agreed upon, not exceeding six cents for each transfer on such lists.

SEC. 145. The property of that portion of the District not included in the former corporations of Washington and Georgetown shall not be taxed for the purposes either of improving the streets, alleys, public squares, or other public property of said cities or either of them; nor for any other expenditure of a local nature, for the exclusive benefit of said cities, or either of them; nor for the payment of any debt contracted by either of said cities, while remaining under a municipal government not co-extensive with the District.

SEC. 146. The property within the former corporate limits of Georgetown shall not be taxed for the payment of any debt contracted by the corporation of Washington, nor shall the property within the former corporate limits of Washington be taxed for any debt contracted by the corporation of Georgetown; nor shall said cities, or either of them, be taxed for the exclusive benefit of that portion of the District outside of the limits of said cities.

Hannewinkle vs. Georgetown, 15 Wall., 547.

SEC. 147. All churches and school-houses, and all buildings, grounds, and property appurtenant thereto, and used in connection therewith in the District, and any cemetery therein, held and owned by a religious

society, having a regular and known place of worship, or by any incorporated association, shall be exempt from any and all taxes or assessments, national or municipal.

SEC. 148. All cemeteries in the District, outside of the cities of Washington and Georgetown, the owners of which sell lots or burial-rights indiscriminately to those applying therefor, except those owned by incorporated associations, shall be assessed and taxed as other property in the same parts of the District, but all lots in such cemeteries, when actually sold for burial purposes, shall be exempt from taxation. [See § 603.]

SEC. 149. Lands or other property in the District shall not be liable to a higher tax, in any one year, for all general objects, territorial and municipal, than two dollars on every hundred dollars of the cash value thereof.

SEC. 150. Special taxes may be levied in particular sections, wards, or districts, for their particular local improvements.

SEC. 151. The board of public works shall assess, in such manner as shall be prescribed by law, upon the property adjoining and to be specially benefited by the improvements authorized by law and made by them, a reasonable proportion of the costs of the improvement, not exceeding one-third of such cost, which sum shall be collected as all other taxes are collected.

SEC. 152. In the improvements of streets about the Capitol, the Secretary of the Interior shall assess and collect the cost of all improvements made in front of all private property in the same proportion as charged by the District authorities for the same purpose.

17 June, 1870, c. 31, s. 1, v. 16, p. 153.

25 June, 1864, c. 157, s. 3, v. 13, p. 193.

What cemeteries shall be taxed; proviso.

Ibid.

Limit of general taxation.

21 Feb., 1871, c. 62, s. 20, v. 16, pp. 423, 424.

Special taxes may be levied.

Ibid.

How assessed and collected.

Ibid., s. 37, p. 427.

Assessment, &c., of cost of improvements around the Capitol.

3 March, 1873, c. 227, s. 1, v. 17, p. 519.

## CHAPTER SIX.

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