

Section 9. Automobiles shall at all times be equipped with a mobile horn while in use on the public highways.

(a). The horn shall be sounded before turning corners and at a distance not less than fifty (50) feet therefrom, and in all other cases there is danger of collision; the use of the horn, however, does not relieve the operator from using due precaution in regard to other vehicles or pedestrians.

Section 10. Persons operating automobiles are bound to observe precaution, which is especially applicable when driving around corners, out of gates, or other driveways leading out of properties, other lines of traffic or in passing schoolhouses and churches, while persons are entering or leaving said schoolhouses or churches.

(a). The speed within town limits shall not exceed ten (10) miles per hour; turning corners, five (5) miles per hour, elsewhere, twenty miles per hour when the road is clear.

(b). Operators must not drive against or into detachments of funerals or other processions, but must give way thereto.

Section 11. The words "town limits" (Charlotte Amalie) shall be construed to embrace all the territory between Lovers Lane on the west and the cemetery on the east.

Section 12. In order that fire-plugs may always be available for immediate use, no automobile shall be parked within ten (10) feet of such plug.

Section 13. In case of injury done to persons, or damage done to property, operators of automobiles must immediately stop and, on demand, show operator's license number and give his name, residence and automobile tag number. The burden of proof rests upon the owner of the automobile to show no negligence in the equipment of his automobile and that criminal responsibility is concerned in the operation of his automobile as in such cases.

(a). Any person who may be injured by an automobile or have property damaged thereby shall have a lien against said automobile for his claim of damages, provided he shall, within a period of eight (8) days from date of injury or damage, have recorded such lien with the Director of Police. The transfer of the property in any such automobile during such period shall not divest the injured or damaged party of his lien thereon.

Section 14. No more persons, including the operator, shall be carried in an automobile at one time than can be safely seated therein.

(a). Automobiles must not be stopped in places where they impede traffic, and they shall be parked only in places and in the manner designated by the Director of Police.

(b). Automobiles, and especially motor trucks, must be loaded so that they shall not be liable to turn over, or the load fall off, the automobile break down, or danger caused, or the traffic impeded being operated.

(c). Owners of automobiles shall be responsible for their automobiles being in working order at all times while on the public highways. Automobiles must be equipped with two brakes, one of which shall be an emergency brake, capable of stopping the automobile within a distance of thirty (30) feet when the automobile is being operated at a speed of twenty (20) miles per hour.

(d). Racing in automobiles on public highways is prohibited. They must not be driven on the sidewalk or in a reckless manner, and at least one hand must be kept on the steering wheel when in operation.

(e). Operators of automobiles must observe the general traffic regulations contained in the Police Regulations, and such special traffic regulations as may from time to time be published by the Director of Police.

Section 15. The following fees, payable in advance, shall be collected by the Director of Police and by him covered into the Municipal Treasury:

Registration of automobile for private use.....	40.	Francs
Registration of automobile for hire.....	100.	
Registration of automobile trucks:		
One ton or less.....	80.	
Over one ton to less than three tons.....	120.	
Over three tons.....	225.	
Registration of transfer of ownership.....	5.	
License for operator of automobile.....	5.	
Badge for operator of automobile for hire.....	10.	
License tags for automobiles, per pair.....	10.	
License tag for motorcycle.....	5.	

Provided, however, that this section shall apply to automobiles belonging to the federal or local governments only in so far as to require them to display license tags, which shall be furnished without charge herefor.

(a). The rates herein charged for registration shall be for a period of one year; and, for less than one year, except for transfer of ownership, shall be charged on a monthly basis, but not for a period less than three months.

(b). Operators' licenses shall be for a period not less than one year.

(c). Badges for operators of automobiles for hire shall be valid only during the year marked thereon, and, as far as practicable, the same numbered badges shall be issued operators in succeeding years.

**AUTOMOBILES FOR HIRE.**

Section 16. No person shall operate an automobile for hire until he has complied with Sections 3 and 4 of this Ordinance, and has obtained an operator's badge from the Director of Police.

(a). The operator's badge shall be of the type provided by the Director of Police and shall be purchased from him by the applicant.

(b). The badge shall show thereon the number of said operator's license and must be conspicuously worn by the operator on his left breast at all times while operating or in charge of the automobile. Operator's badges must not be transferred.

(c). Operators of automobiles for hire must be clothed in a manner which in the judgment of the Director of Police is suitable, and they must be polite to passengers.

Section 17. Automobiles operated for hire may be inspected at time by the Director of Police.

Section 18. Automobiles operated for hire shall be maintained in clean condition, and the seats and backs of seats covered with cloth as not to soil the clothing.

(a). Articles mislaid therein by passengers must be given to the passengers or turned in to the office of the Director of Police by the operator as soon as possible.

(b). Automobiles operated for hire shall be parked only in the manner designated by the Director of Police.

(c). When vacant and subject to engagement, a sign two (2) feet deep and five (5) inches wide, with the word "Vacant" in white on black background, shall be posted on the left side of the upper part of the wind-shield.

(d). Operators of automobiles for hire are forbidden to smoke same while engaged, and when the automobile is not in use they are forbidden to sit in the seats provided for passengers.

Section 19. The legal rates to be collected in automobiles operated for hire shall be as hereinafter set forth, and such tariff shall not be exceeded. A legible and complete copy of said tariff shall not be usually posted in a conspicuous place in all automobiles operated for hire. The back of the front seat shall be deemed a conspicuous place.

(a). Every dispute concerning payment is to be settled by the Director of Police. Should a dispute arise, or passengers have a reasonable complaint regarding their conveyance, the operator must, if demanded, drive them to the Police Headquarters, and thereafter if required, to the original destination. The Director of Police shall decide the amount the operator for his services.

(b). Operators of automobiles for hire must, whenever practicable, drive by the shortest route.

(c). Tariff of

**AUTOMOBILES FOR HIRE.**  
(DAY AND NIGHT RATES).

Danish West Indian Currency.  
For one passenger. For each additional passenger.

Within town limits.....	15c.	
Steamer landing (West India Dock) to points in town limits or return.....	40c.	10c.
Within town limits to Bluebeard's Castle, Blackbeard's Castle Denmark Hill, Frenchman's Hill, Synagogue Hill.....	30c.	15c.
Manecke's Villa, or Honduras Nisky (Moravian Mission).....	30c.	15c.
Krumm Bay.....	40c.	20c.
Mosquito Bay.....	60c.	30c.
John Brewer's Bay (western limit of transportation).....	50c.	25c.
Winterberg gate.....	75c.	50c.
	\$1.25.	50c.

Estate Tutu (Anna's Retreat) ..... \$1.50. 50c.

Mandal gate..... 1.75. 50c.

Cokic Point..... 2.00. 50c.

Smith's Bay..... 2.25. 50c.

Red Hook..... 2.50. 50c.

Rate by the hour to seating capacity 3.00 for the first hour.

Each hour thereafter, or part thereof, shall be at rate of 2.00 per hour.

Children under ten (10) years of age, when accompanied by adult..... Half rates.

Trunks and boxes (but not suit cases or grips)..... 20c. each.

Calls made to points beyond town limits, additional charge of..... 20c. each.

Waiting charges:

First ten (10) minutes..... No charge.

Each fifteen (15) minutes thereafter, or part thereof..... 25c.

Disputes concerning rates are settled by the Director of Police.

Section 20. In automobiles operated for hire no persons, exclusive of the operator, shall be carried without the consent of the person engaged in the automobile.

(a). Persons in dirty or ragged clothes, or persons who are apparently intoxicated, can demand to be taken only when it must be presumed to be necessary to save their lives or their health, or when it is demanded by the police.

Section 21. Violations of this Ordinance shall be dealt with as Public Police suits, and shall be punishable, upon conviction thereof, by a fine not exceeding Frs. 250, and imprisonment not exceeding six months, or both; provided, however, that the temporary or permanent revocation of an operator's license, in addition to the foregoing punishment, may rest in the discretion of the Court in cases of repeated or aggravated violations.

Section 22. All laws in conflict herewith are hereby repealed.

Thus passed by the Colonial Council for St. Thomas, and St. John at a public meeting held on the 4th August, 1921.

THIELE J. DE JONGH  
Chairman. Secretary.

The above Ordinance is hereby sanctioned and approved in whole.

Witness my Hand and the Seal of the Government of the Virgin Islands of the United States this 1st day of October, 1921.

SUMNER E. W. KITTELLE  
Governor.

ORDINANCE  
setting apart certain days as holidays.

Be it enacted by the Colonial Council for the Municipality of St. Thomas and St. John:

SECTION ONE. The following days shall hereafter be legal

- Every Sunday;
- January 1 (New Year's Day);
- February 12 (Lincoln's Birthday);
- February 22 (Washington's Birthday);
- Holy Thursday;
- Good Friday;
- Easter Monday;
- White Monday;
- May 30 (Memorial Day);
- July 4 (Independence Day);
- July 25 (Supplication Day);
- The first Monday in September (Labor Day);
- October 25 (Thanksgiving Day);
- The last Thursday in November (Thanksgiving Day);
- December 25 (Christmas Day);
- The day after Christmas Day;

the second and fourth Wednesdays, commencing at noon, during months of May to October, inclusive; and such other days as may be signified by the Governor; PROVIDED, however, that the Wednesdays herein provided for shall not be applicable to persons employed under the cognizance of the Department of Education; And no holiday shall be a legal holiday.

SECTION TWO. Whenever any act is appointed by law or ordinance to be performed upon a particular day, which day falls upon a holiday, such act may be performed upon the next business day with the effect as if it had been performed upon the day appointed.

SECTION THREE. All laws in conflict herewith are hereby repealed. Thus passed by the Colonial Council for St. Thomas and St. John in 3rd discussion in the meeting held on the 18th October, 1921.

THIELE  
Chairman.  
A. BURNETT  
Secretary.

The Above Ordinance is hereby sanctioned and approved in whole. Witness my hand and the seal of the Government of the Virgin Islands of the United States, this 17th day of October, 1921.

[SEAL]  
SUMNER E. W. KITTELLE  
Governor.

ORDINANCE  
Providing for the installation of Sanitary Automatic Flushing Toilets in Slop Basins in certain Buildings, and providing penalties for non-installation thereof.

Be it enacted by the Colonial Council for the Municipality of St. Thomas and St. John:

Section 1. Hereafter in all buildings which are occupied for habitation and which house fifteen or more persons, either in one building or

group of adjacent buildings belonging to the same landlord, there shall be provided by the landlord a sanitary automatic flushing toilet and slop basin sufficient to provide one segregated toilet seat for each thirty persons housed, and one slop basin for each sixty persons so housed. The slop basin to be separated from the toilet room, and the slop basin to be provided with facilities for rinsing slop pails.

Section 2. In the event of two or more landlords owning adjacent premises, each of which properties houses fifteen or more people, a separate installation may be provided to serve all the said properties. If said installation is provided with one segregated toilet seat for each sixty persons served and a slop basin for each sixty persons served, the cost of said installation to be borne pro rata by said property owners.

Section 3. In all cases sealed bids shall be called for from the Public Works Officer and from other qualified parties; the work to go to the lowest bidder, provided however that in all cases the work shall be supervised by the Public Works Officer.

Any outside party on being awarded a contract shall be permitted to buy from the stock of the Public Works Officer any material necessary for the fulfilment of the contract; pipes in all cases shall be bought from the Public Works Officer, at prices not exceeding their cost and charges.

Section 4. Once installed, all necessary repairs of sewer pipes, water pipes and constructions shall be borne by the public if damage be due to accidents uncontrollable by owner, such as earthquakes, downpours with consequent caving in, or to any destruction to pipes or constructions caused by the use of sea water for flushing.

Section 5. The payment for the installation of sanitary flushing toilets, etc., mentioned in this Ordinance may be made in installments of one quarter if so requested by the owner when said installation is made by the Public Works Officer, and no fee shall be charged for municipal sewer and water connections.

Section 6. All installations herein provided for shall be subject to the approval of the Department of Health, Sanitation Service.

Section 7. The installations provided for herein shall not be required unless a connection to the municipal sewer system can be obtained within one hundred lineal feet of a suitable site for said toilet on the landlord's property, and unless connection to the municipal salt water system can be obtained within two hundred feet of said site. The Public Works Officer shall be the sole judge of the practicability of making such connections.

Section 8. No person shall be required to make the installments herein provided for until he has been notified by the Public Works Officer that municipal sewer and water connections are available within the specified limits, and, after such notification, the landlord shall have six months within which to comply with the provisions of this Ordinance.

Section 9. Violation of this Ordinance shall be prosecuted as public nuisance, and shall be punishable by fine not exceeding Franks 250, provided that any person found guilty of violating this Ordinance shall be given an additional ninety days within which to comply with the provisions of this Ordinance. At the expiration of said ninety days failure to comply with the provisions of this Ordinance shall be deemed to constitute a subsequent violation of this Ordinance.

Thus passed by the Colonial Council for St. Thomas and St. John  
3rd discussion in the meeting held on the 8th December 1921.

THIELE  
Chairman.

J. DE JONGH  
Secretary.

The above Ordinance is hereby sanctioned and approved in whole  
Witness my hand and the seal of the Government of the Virgin Islands  
of the United States, this 20th day of December, 1921.

[SEAL]  
SUMNER E. W. KITTELLE  
Governor.

#### ADDITIONAL MONEY BILL

to the Budget for the Municipality of St. Thomas and St. John for  
fiscal year ending June 30, 1922.

The "Department of Health, Sanitation Service" (Equipment)  
hereby granted the sum of Francs 4,750.00 for the purpose of purchasing  
a Ford truck to replace the truck which was recently burned in a fire  
the garage of the Sanitation Service.

Thus passed by the Colonial Council for St. Thomas and St. John  
2nd discussion in the meeting held on the 5th January 1922.

THIELE  
Chairman.

J. DE JONGH  
Secretary.

The above Additional Money Bill is hereby sanctioned and approved  
in whole.

Witness my hand and the seal of the Government of the Virgin Islands  
of the United States, this 10th day of January, 1922.

[SEAL]  
SUMNER E. W. KITTELLE  
Governor.

#### RESOLUTION

WHEREAS, the land is one of the chief sources or factors of wealth  
and industry in a community;

AND WHEREAS, it is a well known fact, that, for many years past  
tofore, there have been tremendous portions of land lying unproductive  
in the islands of St. Thomas and St. John;

AND WHEREAS, this said condition still appallingly exists;

AND WHEREAS, a world-wide revolutionization of industries and  
sources, brought about especially by the World War, has caused a general  
economic depression;

AND WHEREAS, this cosmic economic depression has been, and is still  
acutely prevailing in the islands of St. Thomas and St. John;

78.

AND WHEREAS, it is a fact that our fiscal expenditures far exceed  
our revenues;

AND WHEREAS, while we appreciate and thank the Congress of the  
United States of America for the financial assistance so generously ex-  
tended to us in the last four years, yet, we can by no means, wish or  
entertain the thought of forever soliciting and receiving gifts of the finan-  
cial resources of said Congress, for and toward the support and upkeep of  
the Government whereunder we live and enjoy;

Now THEREFORE, be and the same is hereby resolved, that a Com-  
mittee of Ways and Means be elected and instituted consisting of six  
members of this Council for the purpose and with the view of inviting  
and entertaining the counsel, advice, and deliberation of the Government  
and any other person or persons, outside the Council, to cooperate and as-  
sist in the deliberations and conferences of the said Committee, upon  
the matters and facts aforesaid, so that a thoro and exhaustive investi-  
gation may be made, of the reasons, causes and ills which may be im-  
pending, or obstructing, or in any wise affecting the productivity of our  
land;

AND BE IT FURTHER RESOLVED, That the said Committee, upon the  
negotiating investigation being had, shall transmit to this Council and to  
the Government, a full, complete and authentic report of their findings  
in the premises together with their recommendations, or suggestions, if  
any, as to any ways or means by which the above premises may be re-  
medied or adjusted, in whole or part.

Thus passed by the Colonial Council for St. Thomas and St. John at  
2nd discussion in the meeting held on the 2nd February, 1922.

THIELE  
Chairman.

J. DE JONGH  
Secretary.

The above Resolution is hereby sanctioned and approved in whole.

Witness my hand and the seal of the Government of the Virgin Islands  
of the United States this sixth day of February, 1922.

[SEAL]  
SUMNER E. W. KITTELLE  
Governor.

#### ORDINANCE

Providing for the assessment, levy and collection of Taxes upon  
Real and Personal Property.

Be it enacted by the Colonial Council for the Municipality of St. Thomas  
and St. John:

Section 1. For the calendar year beginning the  
first day of January, nineteen hundred and twenty-two  
and ending the thirty-first day of December nineteen  
hundred and twenty-two, and for every succeeding  
calendar year, there shall be assessed, levied and col-  
lected by the Municipality, for the purpose of provid-  
ing municipal revenues, a tax not exceeding one per  
cent, to be ascertained as hereinafter provided, upon

Assessment of  
property.

Rate

-79-

Existing law.

Disposition of proceeds.

Realty.

Personalty.

Reimbursement to agent or representative.

Priority.

Priority of special assessments.

Assessors, how appointed.

Duties of assessors.

The assessed value of all real estate in the Municipality not exempt from taxation, and that except as otherwise provided in this Ordinance, personal property of the Municipality shall be taxed not to exceed four per cent of the assessed value.

(a). There shall be no assessment of taxes on real property made under existing law after the assessment covering the calendar year nineteen hundred and twenty-one.

(b). The proceeds of this tax, including all charges, shall be covered into the Colonial Treasury.

Section 2. Taxes assessed upon real property shall be a first lien thereon until the same are paid.

Section 3. Taxes assessed upon personal property shall be a first lien upon the personal property of person to whom assessed until the same are paid.

Section 4. When the property is assessed to person as agent for another, or in a representative capacity, such person shall have a lien upon such property, or any property of his principal, in his possession for the taxes thereon, until he is indemnified against the payment thereof, or, if he has paid the taxes he is reimbursed therefor.

Section 5. All general taxes due the municipality shall be a first lien on the real estate on which levied thereon.

Section 6. All special assessments, regularly assessed and levied by the municipality, duly authorized, shall be a lien on the real estate on which assessed, provided by the law or ordinance authorizing the same, but shall be subject to the general taxes mentioned in the last preceding section.

Section 7. There shall be appointed by the Governor a Tax Assessor for the Municipality, who shall be a registered elector of the Municipality, who shall be appointed, and whose term of office shall be for two years, and who shall be eligible for reappointment.

Section 8. The assessor shall upon actual notice, value, assess and return all property subject to taxation in the assessment district for which he is appointed. The assessor shall have access to the records of the registrars of properties and shall report on alienations of property subject to taxation and shall praise and report on the estates of decedents and shall the full payment of the inheritance tax on legacies.

and in the assessing of rural property, the site and fertility of land must be taken into account.

The basis of assessment for rural property shall be as follows:

1. Cultivated land not to exceed a maximum assessment value of \$45.00 an acre according to locality and fertility.
2. Pasture land not to exceed a maximum assessment value of \$20.00 an acre according to locality and fertility.
3. Bush land not to exceed a maximum assessment value of \$10.00 an acre.

On rural property, houses of not more than two rooms, when occupied by the owner of the land, shall be exempt from taxation.

Section 9. The assessor before entering upon the duties of his office shall take and subscribe an oath to perform well, faithfully and impartially the several duties of his office and shall execute a bond to the municipality with good and sufficient sureties, to be approved by a Judge of the District Court, in such sum as shall equal two and one half per cent of the total area that may be annually collected in his assessment district; but in no case shall the amount of the bond be less than five thousand dollars. The municipality or any person aggrieved or injured by the willful neglect or duty of an assessor may recover upon such bond or bonds the amount lost to the municipality or person on account of such neglect of the assessor together with the costs of the suit.

Section 10. The compensation of the assessor shall be such as may be determined by the Governor but not to exceed fifteen hundred dollars per year.

Section 11. In case the office of an assessor in any assessment district shall become vacant, the Governor shall appoint a person to fill such vacancy who shall qualify as hereinbefore provided.

Section 12. The word "Secretary", as used herein, shall be construed to mean "Government Secretary".

(a). For the purpose of directing the work of the assessment of property, the preparation of the tax rolls and tax receipts corresponding thereto and the collection of the taxes, the Secretary, in addition to his other duties, shall have all the powers conferred upon assessors and such other powers necessary for the direction and supervision of the assessment of property. And it shall be the duty of the Secretary to cause to be prepared the necessary books, blanks and other forms required for prosecuting the work of revising and keeping complete the assessment of property as provided by this ordinance and to publish such instructions as

Oath and bond of assessors.

Injured party may recover on the bond.

Compensation for assessors.

Vacancy appointment.

Secretary defined.

Secretary to direct assessors.

Property subject to taxation.

Immovables defined

What things may be immovable.

What are immov-

may be necessary for the guidance of tax payers for the instruction of assessors, and to cause to be prepared complete schedules for the assessment of kinds of property which is or may be subject to taxation under the laws of this municipality to which he may add, such interrogations as he may deem proper for the purpose of securing a full disclosure of all such property.

Section 13. All property not herein expressly exempted from taxation shall be assessed and taxed for the purposes of the assessment and collection of real property shall be deemed to be synonymous with immovables, which are defined as follows:

Section 14. Immovables are, in general, which cannot move themselves or be removed from one place to another. This definition, strictly speaking, is applicable only to such things as are immovables in their own nature, and not to such as are so only by disposition of law; provided, however, that things movable may be made movable by contract.

Section 15. Things may be immovable either in their own nature or by their destination or the destination to which they are applicable.

Section 16. The following things are immovables: (a). Lands, buildings, roads and structures every kind, adherent to the soil, except as provided herein.

(b). Trees, plants and ungathered fruits, they are not separated from the land or from any part of an immovable.

(c). Everything attached to an immovable in a fixed manner in such a way that it cannot be separated from it without breaking the matter or causing injury to the object.

(d). Statues, reliefs, paintings, or other objects of use, or ornaments placed in buildings or on lands tenements by the owner thereof in such a manner that they become attached permanently to the property.

(e). Machinery, vessels, instruments or implements intended by the owner of the tenement for use in an industry or works that he may carry on in any building or upon any land and which tend directly to the needs of the said industry or works.

(f). Animal houses, fowl houses, bee hives, ponds or breeding places of a similar nature, when the owner has placed or preserves them with the intent of keeping them attached to the tenement and form a permanent part thereof.

(g). Manures or fertilizers intended for the cultivation of the land, when upon the place where they are to be employed.

(h). Mines, quarries and lag lands, while the

thereof forms part of the beds, and waters, either running or stagnant.

(i). Docks and structures which, though floating, are intended by their nature and the object for which they are designed, to remain at a fixed place in any river or lake, or on any shore.

(j). Administrative concessions for public works, and servitudes and other real rights, attached to immovables.

Section 17. The following incorporeal things are considered as immovable from the object to which they apply:

(a). Usufruct and use of immovable things.

(b). Any right or obligation established on any immovable.

(c). Every action to recover an immovable or the whole of an inheritance. That machinery, vessels, instruments or implements not fixed to the building or soil shall not be deemed to be real property. Personal property shall include such machinery, vessels, instruments, or implements not fixed to the building or soil, livestock, money or on deposit with some other person or institution, bonds, stocks, certificates in unincorporated syndicates or partnerships, patent rights, trade-marks, franchises, concessions and all other matters and things capable of private ownership and not included within the meaning of the term "Real Property", but shall not include book-credits, promissory notes nor other personal credits.

Section 18. The following property shall be exempted from taxation:

(a). Property of persons whose total property is assessed for less than three hundred dollars.

(b). Property of the United States and property exempted from taxation by the laws of the United States; property of the Municipality, except as provided in section 23 of this Ordinance; property of any municipal district or other local division devoted entirely to public use, even though such property should be a source of revenue to such municipal district or local division.

(c). The indebtedness owed by any taxable person, association or corporation, to the extent and in the manner prescribed in sections 23 and 24.

(d). Shares of capital or stock in institutions, corporations or companies organized under the laws of the Municipality when the property of such corporations is exempt or when such shares is taxable to said institutions, corporations, or companies themselves, to the extent and in the manner prescribed in section 40 of this Ordinance.

(e). Every building used and set apart exclusively

Incorporeal things considered immovables.

Property exempt from taxation.

for religious worship, and the ecclesiastical equipment within the same: every building used and set apart exclusively for educational, literary, scientific or other purposes, and the furniture, appliances or contents appurtenant thereto; and every tract of land exceeding five acres in extent, upon which such buildings or structures are situated; Provided, That with a view to the pecuniary profit of either the owner or lessee.

(f). Cemeteries, tombs, and the rights of burial of the dead and no dividends or profits derived therefrom.

(g). Fish in the possession of the fishermen whom caught.

(h). The growing crops and products of the land actually owned by and still in the hands of the grower, mechanics, or artisans, moved or worked exclusively on hand.

(i). Household furniture, household utensils, articles for use or adornment of the home, wearing apparel, and provisions and fuel kept for the use and consumption of the person to whom they belong, and nothing in this Ordinance contained shall be held to exempt agricultural machinery, or the furniture or fixtures and provisions of hotels, restaurants and eating houses except as provided for in the preceding paragraphs.

(k). All educational and professional books and private libraries.

(l). Non-interest bearing mortgage bonds and other obligations used exclusively as guarantees or securities for the proper performance of official duties and annuities the interest on which does not exceed five per cent per annum, provided the same are specially devoted to carry out testamentary trusts applying them to charitable or educational purposes. All other property hereby exempted from assessment, insofar as it is real property, shall be duly listed, valued and described as is other property, and the Secretary shall keep a record showing for each piece of real property so exempted its description and estimated value, and by whom it is owned, the reason for its exemption from taxation, and such other information as the Secretary may deem desirable.

(m). Amounts on deposits in savings accounts in a total not exceeding \$1000.  
\*Provided that the right of the people to be secure in their persons, houses, papers and effects, against unreasonable searches and seizures, shall not be violated and no warrants shall issue, but upon probable cause, supported by oath or affirmation, and particularly

describing the place to be searched and the persons or things to be seized."

Section 19. Partners in mercantile or other business, whether residing in the same or in different places, shall be jointly taxed under their partnership name in the place where their business is carried on for all the personal property employed in such business, including ships, vessels, boats and lighters. If partners have a place of business in two or more assessment districts, they shall be taxed in each of such places for the portion of property employed therein. When so jointly assessed each partner shall be liable for the whole tax.

Section 20. Commission merchants and all persons selling and trading on commission, assignees authorized to sell, and persons having in their possession property belonging to another, subject to taxation in the assessment district where said property is found, shall for purpose of taxation be deemed the owners of the property in their possession.

Section 21. So much of the property of any manufacturer, merchant or tradesman as may consist of stocks of material or merchandise shall be listed separately and assessed upon its average market value during the year next preceding the time of assessment; and the assessor may in assessing such stock require of such manufacturer, merchant or tradesman to produce the last inventory thereof and if in the judgment of the assessor the same is not correct, or if such time has elapsed since the inventory was taken that it shall have ceased to be reliable as to the value thereof, and such manufacturer, merchant or tradesman should not produce a new inventory within ten days thereafter, or if the assessor does not consider the last inventory to be reliable, then the assessor shall appraise the said stock by personal examination.

Section 22. The assessment of property, as the same appears on the tax-roll last prepared, shall, after it has been corrected, amended and revised, as herein provided for, constitute the assessment roll for the next calendar year. That as soon after January fifteenth of each year, as is possible, it shall be the duty of the assessor of each assessment district to fill out an assessment showing in detail each separate piece of real property and improvements thereon, and in as great detail as is practicable all personal property subject to taxation within the Municipality belonging, on January fifteenth, to each taxable person whose property, in the opinion of the assessor, should be revalued or reassessed for purposes of taxation, or the revaluation of which has been requested by the owner thereof or by the municipal authorities of the Municipality in which said property is located, or by any citizen of the Municipality. Where the same person owns taxable property in more than one assessment district, separate schedules may

Partners, how taxed.

Commission merchants etc. to be deemed owners.

Assessment roll, how prepared.

Assessment roll, how prepared.

Assessment schedule, how and when prepared.

Taxable person to make return.

be made out for each assessment district. The assessor may deliver such blank schedule or schedules to the person necessary in order to secure discovery of taxable property and its value, to any taxable persons in his assessment district, or to any adult member of his household or business establishment, and require said taxable person to issue and make the proper receipt for such schedule and return the same to him, properly filled out, within a period not to exceed ten days, and shall be the duty of said taxable person to make and return said schedule or schedules, a complete return and valuation of all the real and personal property owned and possessed by him and liable to taxation, and to turn the same to said assessor within the period of time herebefore appointed. Every partnership, company, trustee, administrator, guardian, agent and every person having any manner of title, either legal or equitable, or having possession of, holding or claiming in any manner anything required to be returned in the form or schedule shall be held subject to the provisions of this Ordinance and shall be required to make return upon said schedule as herein provided. Whenever any person is owned, held or possessed by more than one other fiduciary or representative capacity, any one of them may make the oath required by section 27 of this Ordinance, and every schedule of copartnership property shall be sworn to by at least one member of the copartnership. The assessor, however, shall not be bound in any manner by the list of property or the value placed thereon as thus returned by a tax payer, but shall proceed upon the information thereby obtained and such other information as he may be able to obtain to assess the property at its actual value, without being to a forced sale, according to his best information and belief.

Property in litigation, how assessed.

Section 23. Property in litigation to which the municipality is not a party shall be assessed to the person in possession thereof. If such property be on deposit with any administrative, judicial or municipal official it shall be assessed to such official, who shall dispose of a sufficient quantity thereof to pay the taxes thereon, unless the taxes thereon be paid by some person possessing, acquiring or claiming a right, interest or title therein, in which case as to the amount of such payment shall constitute in favor of such payer a prior lien on the property as against all claimants except the Municipality. Property commonly reputed to belong to the Municipality shall be assessed in the name of the usufructuary thereof, if such there be, but said assessment shall not be held to impair the right, interest or interest of the Municipality against all other property of such usufructuary. If the owner or claimant of any property not listed by another person is unknown

the assessor shall value and assess that property with a proper description thereof to "Owner unknown."

Section 24. All personal property within or about the Municipality shall be assessed to the owner thereof in the assessment district in which he resides on the fifteenth day of January, except that real personal property as goods, wares, merchandise, and other stock-in-trade, machinery employed in any branch of manufacturing or business, including machines leased or operated under a stipulation providing for the payment of a royalty, horses and other live stock, as all other personal property having a permanent location within any assessment district shall be assessed to the owner in the assessment district in which it is thus situated; and that shares of banks doing business in the Municipality shall be assessed to their owners in the Municipality where the banks are situated, as hereinafter provided.

Section 25. All real property shall be assessed in the assessment district in which the real property lies at the person who is either the owner or in possession thereof on the fifteenth day of January, and the person appearing of record on the fifteenth day of January shall be held to be the true owner thereof. No deduction shall be allowed on account of any debt secured by mortgage, conditional sale, contract or other obligation upon said real property and the taxes so levied shall be a lien upon the property.

Section 26. It shall be the duty of every person owning property liable to taxation under the laws of the Municipality which has not been assessed for taxation, or which has escaped assessment or taxation for any year, to report the same to the assessor of his assessment district. Willful failure on the part of the owner of such property to make return thereof as herein provided, shall be deemed a misdemeanor.

Section 27. Every person liable to taxation under this Ordinance shall, at the time of returning the list or schedule provided for in section 22 to said assessor, take and subscribe an oath to the following effect:

I, \_\_\_\_\_, being duly sworn, say that to the best of my knowledge, information and belief, the foregoing statement contains a full, true and complete list of all property held or belonging to me (or to me as a partner, or in my possession as trustee, administrator, guardian committee of a lunatic, or agent) in the Municipality of \_\_\_\_\_ and that such property has been fully and fairly described and its true condition and value represented; and that all interrogatories relating thereto have been fully and truthfully answered; that I have no case sought to mislead said assessor as to the quantity or quality of said property; that I have not, directly or indirectly, converted or exchanged any of

Personal property to whom assessed.

Real property, where and to whom assessed.

Property not assessed to be reported. Penalty for failure.

Oath of taxpayer.



my property for the purpose of evading the assessment thereof for taxation into non-taxable property or securities of any kind.

Subscribed and sworn to before me this 19th day of \_\_\_\_\_ 19\_\_\_\_

Assessor.

Changes in assessment.

Section 28. It shall be the duty of each assessor when he makes any change in the existing assessment of the property of any tax payer, or whenever he assesses the property of a taxpayer not previously assessed, or whenever he makes any change in the assessment of property as returned by a taxpayer where such taxpayer has been called upon to fill in a schedule showing his property subject to taxation, to make out a written or printed notice of such action which he shall serve upon said taxpayer by leaving a copy thereof with said taxpayer by leaving the same in the family or attendant of legal age, or with the person in charge of said property, or if it is not possible to mail service in such way, by transmitting such copy by registered mail to such owner or person in charge of the property, and unless said person, or an authorized agent of said person, shall appeal from such assessment to the permanent board of review and equalization, hereinafter provided, such assessment shall be final and binding.

Section 29. Whenever the Secretary shall learn that any real property liable to taxation has been omitted from the assessment of property of any tax payer for any year or years, beginning with the year next to the year in which such property has been omitted, he shall immediately cause the same to be assessed for the years for which such property has failed of assessment and to add to the collection of the taxes corresponding to the same and all surcharges accruing on account of such taxes not having been paid promptly, in the same manner as he collects other taxes provided for by this Ordinance. Provided, however, that where such property has failed to be assessed and taxed through no willful default of the owner, the Secretary shall have power, in his discretion, to remit the surcharge, in whole or in part. In all cases where property, real or personal, has been assessed for any year or years, but such assessment has been made in other than the name of the true owner or possessor thereof, or has been so made as to be void, the Secretary shall cancel such assessment and eliminate the tax receipts or bills corresponding to the same; and shall proceed to re-assess such property and correct the tax-rolls accordingly, and collect the taxes

so far as may be pending payment, corresponding to such re-assessment in the same manner as is herein provided for assessment and collection of taxes on real property that had improperly failed of assessment.

Section 30. Any person who willfully fails to fill out and return the assessment schedule when so required by an assessor, within the period of ten days after the delivery of the same, shall be deemed guilty of a misdemeanor.

Section 31. In listing or valuing the property of persons who have made no return of the same, as provided in Sections 26 and 30 of this Ordinance, the assessor is authorized to examine, under oath or affirmation, any person whom he may believe has knowledge of the amount and value of said property; but for the taking or administering of said oath or affirmation no charge shall be made.

Section 32. The Secretary and the several assessors are hereby authorized to administer the required oath or affirmation to any person, or persons, listing and valuing their property for the taking of which oath or affirmation no charge shall be made. Any of said officials who shall make any charge for administering such oath or affirmation shall be deemed guilty of a misdemeanor.

Section 33. As fast as the assessment or revision of the assessment of property as herein provided is made, or at such intervals of time as may be fixed by the Secretary each assessor shall promptly transmit the completed schedules to the Secretary who shall cause the same to be examined, arranged and delivered to the permanent Board of Review and Equalization, as provided in section 34 of this Ordinance.

Section 34. For the purpose of revising the assessment or reassessment of real and personal property, as provided by this Ordinance, and for the purpose of passing upon all claims made by taxpayers in respect to the assessment of their properties, there shall be a permanent Board of Review and Equalization composed of the Secretary and two other persons, citizens of the Municipality, versed in matters pertaining to the value of property in the Municipality. Said two persons shall be appointed, one by the Governor, and the other elected by the Council on or before the first day of January of each year, or as soon thereafter as practicable, shall hold office for one year, and until their successors are appointed and qualify, and shall receive such compensation as may be fixed by the Governor, but not to exceed ten dollars for each day's attendance at the meetings of the board, and actual cost of transportation necessarily incurred. Each of the members of said board shall take an oath fairly and impartially to pass upon questions coming before them according to law, and any two of them shall constitute a quorum. The Secretary shall be ex-officio chairman of said board.

Failure to return assessment schedule.

Examination of persons.

Oaths, authority to administer.

Schedules, disposition of.

Board of Review and Equalization.

Members of

Appointed.

Term of office.

Compensation.

Oath.

Quorum. Chairman.

Complaints to Board of Review how made.

Hearing of

Power of Board.

Decision of Board final.

Record of appeal and valuation changed.

Books, etc. to be delivered to Secretary.

Section 35. Any person aggrieved by the assessor in relation to the valuation of his property may make written complaint thereof to the Board of Review and Equalization, which shall consist of a specific statement of the errors complained of, with such facts as may bear thereon. Provided, however, that no such complaint or claim shall be considered by said Board unless presented within fifteen days after the assessment has been notified by the assessor as provided, of the assessment or re-assessment of property: Provided, also, that no statements or opinions in behalf of such complaint or appeal shall be considered except those presented by the aggrieved person himself or his duly accredited attorney or agent. The said Board of Review and Equalization shall have the appeal and determine anew any questions presented to the board which relate to the liability of property to assessment, or to the amount thereof, upon recording such determination, shall correct assessment books or schedules in accordance with the decision, or shall order such corrections to be made. The Secretary if said books or schedules be in his possession. Said Board shall have power to abate, or increase the valuations made in any schedule returned to it whether any complaint has been made in relation thereto or not, and decide all other complaints in respect to the assessment of taxes and to correct errors as they may be brought to its attention; provided, however, that no increase shall be made in the valuation of property of any person unless such person shall have been given at least five days notice of intention to make such increase in the manner provided for in section 28 of this Ordinance. The decision of the board in all matters coming before it shall be final. In executing the duties imposed upon it by this Ordinance, the said board may examine on oath or affirmation, any person or persons who may have knowledge of or information concerning the value of property subject to taxation, and any member of said board administer the oath or affirmation.

Section 36. Every appeal decided by said board and every valuation changed by said board shall be recorded by the Secretary, together with the date upon which such decision was made or such change recorded and the appellant or owner of the property whose valuation has been changed or whose rights have been affected by said decision shall be notified of the same in writing and entry shall be notified of the same in the section of the board that the notices required by this section to be sent to tax-payers have been given and posted, which entries shall be conclusive evidence of the giving or posting of the notices required.

Section 37. The said Board of Review and Equalization shall deliver to the Secretary all the books, schedules,

records and papers which may have been received or used by said board in its work of correction and revision. The Secretary shall furnish said board with the clerical assistance, books and stationery, necessary for the proper execution of the duties of said board.

Section 38. When the schedules containing the assessments have been duly examined, verified, corrected and revised, as heretofore provided, the Secretary shall cause the same or the tax rolls corresponding thereto, to be securely filed with appropriate titles and indexes, if necessary. No file shall contain the schedules or tax rolls of more than one assessment district, and when endorsed and signed by the Secretary as chairman of the Board of Review and Equalization said schedules or tax rolls shall constitute the assessment rolls of the district to which it relates. In accordance with which the tax provided by law shall be levied and collected; and shall be conclusively presumed by all courts and tribunals to be valid and shall not be set aside or changed except by way of the correction of manifest error; Provided, That the Secretary as chairman of the Board of Review and Equalization, shall endorse and sign upon each assessment file as corrected in accordance with the decision of said board a statement to the effect that the same is the assessment file of the district to which it relates, and said assessment file shall, when so endorsed constitute the assessment rolls of property for purposes of taxation for the year.

Section 39. It shall be the duty of the assessor in making the assessment, or in revising the existing assessment to list each piece or parcel of real estate separately, and to give each its assessed value, together with a description of it, and the name and address of the owner, in so far as such information can be obtained. Where the real property embraces both land and improvements, the assessed value of the land and of the improvements shall be given separately. The tax that is assessed for the current year, and for the three prior years, against each piece or parcel of real property including any improvements that may be thereon, or that may be subsequently placed thereon, shall constitute the first lien thereon, and shall be prior to all other liens whatsoever on said property, whether the said liens attach before or after the lien of said taxes: Provided, That said lien on each piece or parcel of real property shall be only for the taxes due on such piece of parcel of real property and improvements thereon. Every notice of attachment for delinquent taxes, whether real or personal shall have the effect of judgment against all of the property of the delinquent attached, and every lien herein created shall have the force and effect of an execution duly levied. In all cases where real estate is attached for the non-payment of taxes, the Secretary shall notify all persons

Schedules or tax rolls to be filed.

Property, manner of listing.

Notice of sale for taxes.

Corporations, as-  
essment of real  
property.

having a mortgage or other lien on said property  
weeks prior to the sale of said property.

Section 40. The real property and all inter-  
ests in real property of institutions, corporations and  
companies incorporated under the laws of the Munic-  
ipality, joint stock and limited liability  
companies not incorporated in the Municipality but  
in the transaction of business therein, shall be  
in the assessment district in which said real prop-  
erty is situated. Whenever so notified, the president,  
director or local agent of every such institution, cor-  
poration or company, shall furnish to the assessor of the  
assessment district in which such corporation or com-  
pany shall own or possess any real property or any in-  
terest in real property, a true statement and valuation of  
such statement and valuation of and valuation of  
and such statement and valuation shall be ac-  
companied by the sworn declaration of said presi-  
dent, director or local agent, similar to the oath or af-  
firmation provided in section twenty-seven of this title,  
the same is a true and complete list and full and  
valuation of all the real property and of every in-  
terest in real property in said assessment district that is  
held or possessed by said institution, corporation  
company. The assessor shall assess said property  
interest, and send duplicate certificates of such val-  
uation and assessment to the Secretary and to such  
president, director or local agent. If the valuation  
increased by the assessor, said institution, corpora-  
tion or company shall have the right of appeal to the  
Board of Review and Equalization accorded to in-  
dividuals by this Ordinance.

Section 41. The personal property of institu-  
tions, corporations and companies incorporated under the  
laws of the Municipality other than banking institu-  
tions, corporations and companies shall be assessed to such in-  
stitutions, corporations and companies by the Secretary  
in the manner provided by this section. The actual  
present value of the capital of such corporations shall  
be ascertained by the Secretary from the sworn de-  
clarations of the president, director or local agent of  
such corporation as required by section forty and from  
other reliable information as the Secretary may have  
or secure, and the present actual value shall in no  
case be less than the value of the capital stock and bonds  
plus the surplus and undivided earnings of said institu-  
tions, corporations and companies, nor less than the  
market value of the real and personal property of  
such institutions, corporations and companies, including  
personal property rights, franchises and conces-  
sions. From the valuation thus obtained shall be de-  
ducted the total valuation of real property of said cor-  
porations, as ascertained in accordance with the pro-  
visions of section 40, and the remainder shall be deemed

represent the personal property of said corporations  
for purpose of taxation.

Section 42. If the total valuation of the capital of  
such institution, corporation or company, as re-  
quired by the president, director or local agent thereof,  
shall be increased, the Secretary shall notify said presi-  
dent, director or local agent thereof and said institution,  
corporation or company shall have a right of appeal from  
such valuation to the Board of Review and Equalization;  
provided, said institution, corporation or company shall  
file a notice of protest with said board within fifteen  
days of the sending of said notification.

Section 43. Whenever so notified, the president,  
director or local agent of every institution, corporation  
or company incorporated under the laws of the Munic-  
ipality, and every corporation, joint-stock and limited  
liability company not incorporated in the Municipality  
engaged in the transaction of business therein, shall  
furnish to the Secretary the duplicate statement of real  
property and interest in real property, heretofore  
mentioned, together with a list and valuation of all  
real property owned, held or possessed by said insti-  
tution, corporation or company; such property shall be  
set forth in detail and the said list shall contain, in ad-  
dition to the true and complete answers to such inter-  
rogatories as the Secretary may propound, a statement  
of the capital (and of the par and market value of the  
shares), the value of plant and machinery owned, the  
amount of bonds issued, their market value, and the  
respective names and residences of the holders of said  
bonds; the surplus and undivided earnings; all interest,  
dividends or proportions in any ship or vessel, whether  
owned or chartered, in any port, the gross and net  
earnings during the last business year; the amount  
of deposits (if money or other valuables be received on  
deposit); all money, and the nature and value of all  
franchises and concessions owned, held or possessed by  
said institution, corporation or company. The said  
president, director or local agent, at the time of re-  
turning said lists and valuations to the Secretary shall  
swear and subscribe an oath to the truth and complete-  
ness of said lists and valuations, in substance the same  
as the oath or affirmation required from private owners  
of property in section 27 of this Ordinance; and the said  
lists and valuations shall be upon blank forms of sched-  
ules to be furnished by the Secretary.

Section 44. The assessment of every corporation,  
joint stock and limited liability company not incorpo-  
rated in the Municipality, but engaged in the transac-  
tion of business therein, other than banks and banking  
institutions having a share capital, shall be made in the  
manner provided by this Ordinance for the assessment  
of the property of institutions, corporations and com-  
panies incorporated under the laws of the Municipality;

Appeals from val-  
uation.

Statement of real  
property.

Assessments, how  
made.

Assessment of per-  
sonal property.

Provided, however, that in the determination actual present value of the capital of such corporation only such part of the capital of such corporation be considered and assessed as is employed in the action of business in the Municipality, but the of such capital shall in no case be less than the or company situated in the Municipality, including personal property, all franchises or concessions said corporation or company under the laws of the Municipality. All obligations imposed upon institutions of the Municipality or upon their officers, to fill return schedules, under sworn statements or other shall apply equally to corporations, joint-stock limited liability companies not incorporated in the Municipality and their officers. All the shares of banks and banking institutions, whether of issue existing by authority of the United States, or Municipality, or otherwise, and located and doing business within the Municipality, shall be assessed owners thereof in the assessment districts where banks are located, and not elsewhere, in the assessment of all municipal taxes that have been or may be, duly imposed by law in such assessment district whether such owners are residents of said assessment district or not, all such shares shall be assessed at their fair market value as of the fifteenth part of January, first deducting therefrom the proportion of the value of real estate belonging to the records of the persons or corporations who appear from of business on the day next preceding the fifteenth of January of each year shall be taken and be assessed to be the owners thereof for the purposes of this Ordinance. Every such bank shall pay to the Secretary at the end of each year when other taxes assessed in the assessment district become due, the amount of the tax assessed in such year upon the shares in such bank, such tax is not paid, the bank shall be liable for same, and the said tax, with the penalties provided in section 52 of this Ordinance may be recovered by the Secretary, in the same manner as the payment of other delinquent taxes is enforced. The shares of bank shall be subject to the tax paid thereon by the or by the officers thereof, and the bank and the officers thereof shall have a lien on all the shares in such bank on all the rights and property of the shareholders in corporate property for the payment of said taxes. The casher of every such bank shall make and deliver the Secretary, on or before the fifteenth day of January of each year, a statement, verified by the oath of such casher, showing the name of each shareholder with his residence and the number of shares belonging to him at the close of business on the day next preceding the fifteenth day of January as the same then appeared on the books of said bank. All obligations

upon institutions, corporations, and companies other than banks incorporated under the laws of the Municipality, or upon their officers to fill in and return schedules, render sworn statements, or otherwise, shall apply to banks and their officers as described in this section.

Section 45. Municipal taxes upon capital, shares and property of the institutions, corporations and companies included within the meaning of this Ordinance upon shares in banks engaged in business in the Municipality, shall be payable at the office of the Secretary, who shall pay, pursuant to law, the proportion of such municipal taxes due, to the proper officer of respective municipalities and said institutions, corporations and companies are hereby authorized to receive the proportionate taxes upon capital shares from earnings or dividends accruing to the owners thereof or to cancel a proportion of said share sufficient to said taxes. Taxes upon such institutions, corporations and companies shall be due in semi-annual installments, and all penalties for delinquency and the liability to attachment, seizure and sale of property after provided shall apply to such institutions, corporations and companies in the same manner as to the individuals.

Section 46. Any person, and any agent or officer of any institution, corporation or company who shall willfully or negligently return a false or fraudulent list, schedule or statement as required by this Ordinance; or who shall willfully fail or refuse to take and subscribe to any affidavit or affirmations required by this Ordinance; or who shall willfully refuse to answer any inquiry or who shall willfully refuse to answer any inquiry of the Board of Review and Equalization is by the assessor, or any other person authorized to propound, shall be deemed guilty of a misdemeanor. If any assessor shall willfully neglect or neglect to obtain from any person by him assessed any oath, affidavit, or affirmation required by this Ordinance to be administered, he shall forfeit and pay to the Municipality the sum of twenty dollars for each case of such willful omission and neglect, which shall be retained by the Secretary out of the salary or compensation of the said assessor, and the Secretary may, in his discretion, suspend or remove any clerk appointed under this Ordinance, or any other person or member of a board of review, or any assessor, who neglects to perform the duties of his office; or shall willfully receive any fee, reward, emolument or advantage whatsoever intended to influence his conduct or performance of his duty under this Ordinance, he shall be deemed guilty of a misdemeanor.

Section 47. No change shall be made in the assessment of any property during any year because of transfer or other alienation; except that if real

Taxes, where payable.

Penalties.  
Persons.

Assessors.

Neglect of duty.

Assessment of property.  
Partition.

Statement by cash-

Record of transfer of property.

Rules and Regulations.

estate is divided by sale upon petition for partition otherwise after a tax has been levied thereon and the assessor, at any time before said real estate has been sold for payment of taxes, upon the request of the owners of any portion thereof, the portion the assessment and the Secretary shall thereon, upon the said parcels thereof in proportion to the value of each, and only the portion such parcel shall continue to be a lien upon it and the parcel owned, in part or in whole, by him. Assessors shall send notices of the request for such partition by mail to every person interested in such estate whose address is known to them. A person aggrieved by any action of the assessor in making apportionment may appeal to the permanent Board of Review and Equalization, in like manner as in complaint against original assessment or reassessment and the decision of the said board upon such shall be final. In all cases where property has transferred subsequent to the date at which the bill placed in the hands of the collector has been made, where such transfer has taken place prior to such Secretary in time to make the bill or receipt for in the name of the new owner the taxes shall be receipt for taxes, but the new owner may pay the or to make note on the back of the bill or receipt to effect that the tax-bill was paid by him.

Section 48. Every deed of transfer of real property or interest therein, and every mortgage or security for debt secured by real property, made and after the first day of January nineteen hundred and twenty two by any registrar of property shall separately and specially recorded by the proper registrar of property, without compensation, in a transfer book to be furnished by the Secretary, which shall contain the date and consideration of the grant, the name and residence of the grantor, the name and residence of the person to whom said real property interest in or debt secured by real property assessed and taxed, and reference to the assessment or records of such registrars in which the property is more fully described. The said transfer book or transcripts therefrom shall be transmitted to the Secretary whenever he may so direct.

Section 49. The Secretary shall have authority to issue all such regulations, orders and instructions may be required for carrying out the provisions of

and such regulations, orders and instructions, and duly issued, shall have all the force of law.

Section 50. The Secretary shall compute, upon the valuation of the property of each person recorded in the assessment records, the amount of taxes by such person and the said amount shall be entered with sufficient particularization and description of persons and property taxed, upon suitable records. The Secretary shall deliver in due time, to the several collectors such tax receipts or tax-rolls as may be necessary and charge said collectors therewith. possession of such tax receipts or tax-rolls for the use of any collector, shall be sufficient warrant, in the part of any collector, for the collection of said taxes and for the seizure and sale of said property, in manner hereinafter provided, if said taxes be not within the period of time provided in section 52 of this Ordinance.

Section 51. For the collection of taxes imposed by Ordinance the sale of internal revenue stamps, and collection of such other taxes and the performance of such other duties as may be authorized by the Secretary, the Secretary is authorized to create such number of collection districts, as may be necessary for said purposes, and to appoint for each of said districts a collector who shall receive such compensation as may be fixed by law and who shall give bond to the Secretary for the benefit of the Municipality in such amount as the Government may fix, said bond to be approved and executed by the Secretary, and as to the liability of surety by the Secretary. Said bonds shall be given to cover the liability of such collectors for all taxes and moneys collected and received by them.

Section 52. The taxes imposed by section 1 of this Ordinance shall be payable annually on or before June of each year and for the first time on or before the day of June, nineteen hundred and twenty three for the calendar year 1922. Such taxes shall become delinquent if not paid within sixty days after the date on which the same became due, and the collectors shall collect upon all such delinquent taxes an additional sum of ten percent of the amount thereof for each month, commencing from the date of delinquency, for which said taxes are so delinquent for the first year and thereafter at the rate of \$ per month.

Section 53. No demand for taxes shall be necessary, but it shall be the duty of every person subject to taxation to call at the office of the proper collector and pay his taxes in full, for which purpose notices shall be posted in the most frequented public places of the Municipality not later than the first day of the month next following the said annual tax is to be collected. Taxes shall be received at the office of such collectors on all days from nine o'clock in the morning to twelve noon and from two o'clock in the afternoon to four o'clock in the afternoon and except Sundays and

Computation of taxes.

Collection districts.

Taxes, when payable.

Taxes, where and how paid.

Preference of taxes over other debts.

legal holidays; Provided, however, that the collector may close their offices when it is necessary for absent themselves therefrom in order to serve upon taxpayers or take other steps for the enforcement of the payment of taxes when they shall have expressly directed by the Secretary.

Section 54. In settlement of the estates of decedents, assignees for the benefit of creditors and legatees, the taxes owing by such estates shall be preferred before all other debts except funeral expenses. No executor or administrator of the estate of a decedent shall divide or distribute such estate until all taxes due thereon are paid, and no registrar shall record any instrument of award or partition of the property of any decedent upon which the taxes have been paid; and administrators, executors or legatees of property violating this section shall be liable to the Municipality for all taxes not collected because of violation. It shall be the duty of the receiver or assignee of the estate of any bankrupt or insolvent person to first pay out of the estate of such bankrupt or insolvent person all taxes due therefrom to the chargee and no assignee shall receive any dividend or compensation or commission until said taxes shall have been so paid.

Payment of taxes by holder of lien and lessee.

Section 55. Any person having a lien upon property may pay the taxes and surcharges thereon at any time after said taxes become delinquent and the rate of interest borne by the lien. A tenant or lessee of real property may pay the taxes and surcharges thereon at any time after the same have become delinquent and may deduct the same from the rent.

List of delinquent taxpayers.

Section 56. Within thirty days after the date which taxes become delinquent, each collector shall prepare a list of delinquent taxpayers within his district, showing for each the assessment of the property upon which the taxes are due and unpaid and the amount of taxes due thereon, and shall append to each list a notice stating that, unless said delinquent taxes are paid within a period of twenty days from the date said notice, the property of said taxpayer will be sold and the proceeds of said sale will be applied to the payment of said taxes. One copy of said list, with notice hereafter provided, shall be sent by the collector to the Secretary, and one copy shall be published and posted in the form and place provided for by section 53 of this Ordinance.

Attachment of property for taxes.

Section 57. If any person neglects or refuses to pay his or her taxes within the period prescribed in section 56 of this Ordinance, the collector or any other duly deputized agent of the Secretary shall after obtaining the written consent of the Secretary shall have been empowered, proceed to collect the same by the attachment of the property of such debtor, in the manner after provided.

Section 58. Immediately upon the receipt of the receipt of the collector or agent, the collector or agent shall make out a written notice of attachment of the personal property of the delinquent taxpayer which shall contain the amount of delinquent taxes and interest provided for by section 52. The said notice shall be enforced as soon as notice thereof shall have been served by leaving a copy thereof with the debtor himself or any member of his family or attorney of legal age, and record of such service shall be noted down by the collector, or agent, for subsequent use.

When the collector or agent fails to find any one of said debtor's family or attendants, he shall call upon two neighbors as witnesses of the service of the notice of attachment, and he shall leave said notice in the hands of said witnesses, or, if no witnesses be found to receive the notice, the same shall be posted on the door of the debtor, and the same shall be considered as having been served upon the debtor. If at the expiration of ten days after the service of such notice of attachment, the collector or agent shall have received no payment of said taxes and extra charges provided for by section 52 shall not have been paid, the collector, or agent, shall proceed to execute the attachment and sell the personal property of said debtor, or so much of same as may be strictly necessary to pay the said taxes, penalties and costs. In executing said attachment the collector or agent is hereby authorized, if necessary, to enter the house of said debtor with the consent of said debtor, and, if the said consent is not given, then a judicial order shall be presented to enter the house of said debtor. If any such debtor shall offer any resistance to the collector, or agent, after the presentation of said order from the court, he shall be guilty of a misdemeanor. In the event of such resistance the local authorities, or the agents thereof, shall lend the collector, or agent, all the assistance required for the proper execution of the duties of the collector, or agent, as provided by this Ordinance.

Section 59. In all cases in which an officer charged with the collection of revenue due the municipality shall institute any proceeding or take any steps in the collection of the same, alleged or claimed by any officer to be due from any person, the party against whom the proceeding or steps are taken shall, if he contests the same to be unjust or illegal or against any statute pay the same under protest.

Section 60. Upon his making such payment the collector or collector shall pay such revenue into the treasury, giving notice at the time of the payment to the Secretary that the same was paid under protest. Section 61. The party paying said revenue under protest may, at any time within thirty days after making

Procedure for attachment of personal property.

Penalty.

Taxes, payment under protest.

Collector to give notice to Secretary.

Taxpayer may sue to recover.

Sale of property for taxes.

Property exempt:

Disposition of proceeds of sale.

Procedure when property insufficient to pay tax.

Certificate attached.

ing said payment, and not longer thereafter, said Secretary for said sum, for the recovery in the court having competent jurisdiction there if it be determined that the same was wrongfully collected as not being due from said party to the party for any reason going to the merits of the court trying the case may certify of record the same was wrongfully paid, and ought to be repaid and thereupon the Secretary shall repay the Neither party to said writ shall have the right to

Section 62. Sale of personal property for the a sufficient amount to pay all taxes, penalties and sale, Title III, Chapter 30 (Section 9) of the civil for this municipality shall also be exempt from taxes.

Section 63. On payment of the price bid for sale, shall vest the title thereof, with all excusses over the taxes, penalties and costs from such sale shall be returned by the collector agent to the owner of the property sold, his heirs assignees. The collector or agent shall report to Secretary the full amount realized on every sale attachment and the disposition of the proceeds. The unsold portion of any such personal property be left at the place of sale at the risk of the owner.

Section 64. If the personal property of any delinquent taxpayer shall be insufficient to pay the penalties and costs, owing by him to the Municipality or if he shall have no personal property subject to attachment and sale, the collector of the district in which such taxpayer resides, shall notify the Secretary of such facts, and any time after the receipt of notification the Secretary shall order the collector agent to attach and sell enough of the real property such delinquent taxpayer to pay said taxes, penalties and costs.

Section 65. Immediately upon the receipt of order of attachment the collector or agent shall thereon a certificate describing the property attached and shall cause the said order and certificate to be recorded in the proper registry of deeds. The aforesaid certificate shall contain the following particulars: The name of the delinquent taxpayer. If known, the assessed value of his property, and the amount of taxes, penalties and costs due thereon; the quantity and description of the pieces of property attached, situated thereon, and the approximate area and boundary thereof; that the attachment is to hold good in favor of the Municipality.

Section 66. Whenever a certificate of attachment and property in favor of the Municipality shall be filed for registration in the proper registry of property, it shall be the duty of the registrar to present same in the registry of attachments hereby created property index same.

Section 67. The cancellations of attachments for taxes shall be made and entered in the space provided for such purpose, returning the certificate of cancellation with a note showing the folio and the volume where the entry has been made.

Section 68. No fees shall be collected by the registrars of property for the registration of such attachments or for the cancellation of the same in the books of the registry.

Section 69. Reference shall be made in the certificates issued by the registrars of property, to the entries appearing in the registry of attachments for unpaid taxes.

Section 70. The necessary books for the registry attachments shall be furnished to the registrars of property, by the Secretary, in the same manner, and to be kept in the same appropriation as all other books of the registries of property.

Section 71. It shall be the duty of every registrar of property, immediately upon the receipt of any such certificate of attachment and certificate, to properly record and return the same to the proper collector or agent with the endorsement of the registrar of property person showing that the attachment has been duly recorded. No fee shall be charged by any registrar for such service.

Section 72. Upon the return of said order and certificate the collector or agent shall serve notice upon the owner of said property in the manner prescribed in section 58 of this Ordinance, that if all the taxes, penalties and costs owing by said owner are not paid within the period hereinafter prescribed for advertising the same of said property, the same will be sold at public auction. The said advertisement shall be published at least twice a week for a period of three weeks in a newspaper circulating in the local district in which said property is located, and notices to a similar effect shall also be posted and the cost of such advertising and postage together with a fee not to exceed one dollar for every of said notice upon the taxpayer or his representative, shall be collected as part of the costs of sale and paid to the Secretary. The collector or agent shall reserve copies of such notice and paper in which said advertisement appeared, and the same shall be prima facie evidence of the proper advertisement of such sale.

Section 73. The time and place at which said auction sale shall take place shall be plainly stated in the

Registration.

Cancellation.

No fees in cases of attachments.

References.

Secretary to furnish books.

Record of attachment.

Notice to owner.

Fee.

Auction sale.