

June 27, 1879.

CHAP. 41.—An act fixing the rate of interest upon arrearages of general taxes and assessments for special improvements now due to the District of Columbia, and for a revision of assessments for special improvements, and for other purposes.

District of Columbia.

Interest on arrearages of taxes.

Proviso.

Interest on tax-lien certificates.

Revision of special-improvement taxes.

Proviso.

Publication of delinquent tax sales.

1877, ch. 117,
19 Stat., 396.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the rate of interest to be collected of any person owing arrearages of general taxes or assessments for special improvements now due to and the liens for which are held by the District of Columbia shall be six per centum per annum in lieu of the rate and penalties now fixed by law: *Provided,* This provision shall apply only to taxes and assessments paid on or before the first day of October, eighteen hundred and seventy-nine.

SEC. 2. Where property has been sold under tax sales and bought in by any other party than the District of Columbia, or where any third person has acquired tax-lien certificates or special assessment certificates, the parties owning the property thus sold or on which such certificates may have been acquired, may tender to the purchaser or holder of said certificates, on or before the first day of October, eighteen hundred and seventy-nine, the amount due and six per centum interest, which when received, shall be in full of principal, interest, and penalties attached thereto by law.

SEC. 3. That the Commissioners of the District of Columbia are hereby authorized and directed, upon written complaint being made to them within sixty days from the passage of this act, by any person or persons who had, prior to June nineteenth, eighteen hundred and seventy-eight, paid their special improvement taxes prepared under an act of the legislative assembly of said District, of August tenth, eighteen hundred and seventy-one, that their said assessment or assessments were erroneous or excessive, to revise and correct such assessments so complained of; and in case the amount of any such assessment is found to be erroneous or excessive, the Commissioners shall issue to the person entitled to the same a drawback certificate for the amount of such excessive or erroneous charge, which certificate shall be received in payment of all special assessments, and for all general taxes due before the first day of July, eighteen hundred and seventy-seven: *Provided,* That complaints filed under the act of June nineteenth, eighteen hundred and seventy-eight, (paid or unpaid) by a property holder his agent or attorney need not be refiled under this act.

SEC. 4. That hereafter the date of publication of notice of sale for delinquent taxes provided for in section five of "An act for the support of the government of the District of Columbia for the fiscal year ending June thirtieth, eighteen hundred and seventy-eight, and for other purposes", approved March third, eighteen hundred and seventy-seven, shall be as follows:

For the tax year ending June thirtieth, eighteen hundred and seventy-nine, said notice of sale shall be published on the first Tuesday of November, eighteen hundred and seventy-nine, and for each subsequent year on the first Tuesday in September of each such year.

Approved, June 27, 1879.

June 27, 1879.

CHAP. 42.—An act authorizing the Conway National Bank of Conway, Massachusetts, to change its location and name.

Conway National Bank.
Change of location.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Conway National Bank of Conway, now located in the town of Conway and State of Massachusetts, is hereby authorized to change its location to the city of Holyoke, in said State. Whenever the stockholders representing two-thirds of the capital of said bank, at a meeting called for that purpose, determine to make such change, the president and cashier shall execute a certificate, under the corporate seal of the bank, specifying such determination, and shall cause the same to be recorded in the office of the