

Proviso.
State sanction.

premises: *Provided, however,* That the city of Buffalo shall have secured the sanction and consent of the State of New York through its constituted agencies.

Approved, May 26, 1936.

[CHAPTER 450.]

AN ACT

To establish an assessed valuation real property tax in the Virgin Islands of the United States.

May 26, 1936.

[H. R. 8287.]

[Public, No. 616.]

Virgin Islands.
Establishment of
assessed valuation real
property tax.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it is the policy of Congress to equalize and more equitably to distribute existing taxes on real property in the Virgin Islands of the United States and to reduce the burden of taxation now imposed on land in productive use in such islands.

Based on actual
value.

Uniform rate in each
municipality.

SEC. 2. For the calendar year 1936 and for all succeeding years all taxes on real property in the Virgin Islands shall be computed on the basis of the actual value of such property and the rate in each municipality of such islands shall be the same for all real property subject to taxation in such municipality whether or not such property is in cultivation and regardless of the use to which such property is put.

Provisional rate.

President to pre-
scribe regulations if no
municipal levy, etc.

SEC. 3. Until local tax laws conforming to the requirements of this Act are in effect in a municipality the tax on real property in such municipality for any such calendar year shall be at the rate of 1.25 per centum of the assessed value. If the legislative authority of a municipality shall fail to enact laws for the levy, assessment, collection, or enforcement of any tax imposed under authority of this Act within three months after the date of its enactment, the President shall then prescribe regulations for the levy, assessment, collection, and enforcement of such tax, which shall be in effect until the legislative authority of such municipality shall make regulations for such purposes.

Deposit of collections.

SEC. 4. All taxes so levied and collected shall be deposited in the municipal treasury of the municipality in which such taxes are collected.

Virgin Islands Com-
pany.
Payments by, in lieu
of taxes.

SEC. 5. The Virgin Islands Company shall pay annually into the municipal treasuries of the Virgin Islands in lieu of taxes an amount equal to the amount of taxes which would be payable on the real property in the Virgin Islands owned by the United States and in the possession of the Virgin Islands Company, if such real property were in private ownership and taxable, but the valuation placed upon such property for taxation purposes by the local taxing authorities shall be reduced to a reasonable amount by the Secretary of the Interior if, after investigation, he finds that such valuation is excessive and unreasonable. The Virgin Islands Company shall also pay into the municipal treasuries of the Virgin Islands amounts equal to the amounts of any taxes of general application which a private corporation similarly situated would be required to pay into the said treasuries. Similar payments shall be made with respect to any property owned by the United States in the Virgin Islands which is used for ordinary business or commercial purposes, and the income derived from any property so used shall be available for making such payments.

Other property
owned by the United
States.

SEC. 6. Nothing in this Act shall be construed as altering, amending, or repealing the existing exemptions from taxation of property used for educational, charitable, or religious purposes. Subject to the provisions of this Act, the legislative authority of the respective municipalities is hereby empowered to alter, amend, or repeal, subject to the approval of the Governor, any law now imposing taxes on real and personal property.

Property used for educational, religious, etc., purposes.
Amendment or repeal of existing laws.

Approved, May 26, 1936.

[CHAPTER 451.]

AN ACT

To provide for the establishment of the Fort Frederica National Monument, at Saint Simon Island, Georgia, and for other purposes.

May 26, 1936.
[H. R. 8431.]
[Public, No. 617.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when title to the site of Fort Frederica, on Saint Simon Island, Georgia, and such other related sites located thereon, as may be designated by the Secretary of the Interior, in the exercise of his discretion, as necessary or desirable for national-monument purposes, shall have been vested in the United States, said area not to exceed eighty acres shall be, and is hereby, set apart as a national monument for the benefit and inspiration of the people, and shall be called the "Fort Frederica National Monument".

Fort Frederica National Monument, Saint Simon Island, Ga.
Establishment of.

SEC. 2. That the Secretary of the Interior be, and he is hereby, authorized to accept donations of land, interests in land, buildings, structures, and other property within the boundaries of the said national monument as determined and fixed hereunder, and donations of funds for the purchase and maintenance thereof, the title and evidence of title to lands acquired to be satisfactory to the Secretary of the Interior: *Provided,* That he may acquire on behalf of the United States out of any donated funds, either by purchase at prices deemed by him reasonable, or by condemnation under the provisions of the Act of August 1, 1888, such tracts of land within the said national monument as may be necessary for the completion thereof.

Acceptance of donations, etc.

Proviso.
Purchase of land from donated funds.

Vol. 25, p. 357.
U. S. C., p. 1735.

SEC. 3. (a) The Secretary of the Interior is authorized, in his discretion, to maintain in some suitable structure within the national monument a museum for relics and records pertaining to Fort Frederica, and for other articles of national and patriotic interest, and in his discretion to accept, on behalf of the United States, for installation in such museum, articles which may be offered as additions to the museum.

Maintenance of museum.

(b) Any State or political subdivision thereof, organization, or individual may, with the approval of the Secretary of the Interior, erect monuments or place tablets commemorating historic events or persons connected with the history of the area, within the boundaries of the Fort Frederica National Monument.

Erection of monuments or placing of tablets.

SEC. 4. The administration, protection, and development of the aforesaid national monument shall be exercised under the direction of the Secretary of the Interior by the National Park Service, subject to the provisions of the Act of August 25, 1916, entitled "An Act to establish a National Park Service, and for other purposes", as amended.

Administration.

Vol. 39, p. 535; U. S. C., p. 591.

Approved, May 26, 1936.