Publication.

IN accordance with request of Mr. FRITZ DANIELSEN of St. Thomas, the Dealing Court has today taken over his estate as bankrupt.

All persons having claims against said estate are hereby requested to file such claims with this Court within three months from date.

The Dealing Court of St. Thomas and St. John, June 22, 1921.

THIELE.
Judge.

PROCEEDINGS
OF THE
COLONIAL COUNCIL
FOR ST. CROIX.

(*Continued from yesterday's Avis.*)

Item 4.

Colonial Council Bill No. 4.
Introduction of and 1st Discussion on Colonial Council Bill No. 4. draft of an ordinance, introduced by Government, providing for assessment, levy and collection of taxes upon real and personal property.

The bill reads as follows:

AN 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. Croix:

ASSESSMENT OF PAYMENT.

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 collected by the Municipality, for the purpose of providing Municipal revenues RATE a tax of not less than one percent nor more than two percent, as fixed annually by the Governor, to be ascertained as hereinafter provided, upon the assessed value of all real and personal property in the Municipality not hereinafter exempted from taxation.

EXISTING LAW.

(a). There shall be no assessment of taxes made under existing law after the assessment covering the calendar year nine hundred and twenty.

DISPOSITION OF PROCEEDS.

(b). The proceeds of this tax and the taxes upon property heretofore levied under any tax law, including all surcharges, shall be covered into the Colonial Treasury.

REALTY.

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

PERSONALTY.

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

REIMBURSEMENE TO AGENT OR REPRESENTATIVE.

Section 4.—When the property is assessed to any 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 until he is reimbursed therefor:

PRIORITY.

Section 5.—All general taxes due the municipality shall be a first lien on the real estate on which levied and shall take priority over all other encumbrances and liens thereon.

PRIORITY OF SPECIAL ASSESSMENTS.

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, as provided by the law or ordinance authorizing the same, but shall be subject to the general taxes mentioned in the last preceding section.

ASSESSORS, HOW APPOINTED.

Section 7.—There shal be appointed by the Governor a Tax Assessor for each Municipality who shall be a registered elector of the Municipality for which he is appointed, and whose term of office shall be for two years, and who shall be eligible for re-appointment.

DUTIES OF ASSESSORS.

Sectison 8.—Each assessor shall upon actual view, list, value, assess and return all property subject to taxation in the assessment district for which he is appointed. Each assessor shall have ascess to the records of the registrars of properties and shall report on all alienations of property subject to taxation and shall appraise and report on the estates of decedants and secure the full payment of the inheritance tax on legacies.

OATH AND BOND OF ASSESSORS.

Section 9.—Each 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 percent of the total taxes that may be annually collected in his assessment district; but in no case shall the amount of the bond be less than five thousaud dollars.

INJURED PARTY MAY RECOVER ON THE BOND

The Municipality or any peason aggrieved or injured by the wilful neglect of 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.

COMPENSATION FOR ASSESSORS.

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

VACANCY APPOINTMENT.

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 herein before provided.

"SECRETARY" DEFINED.

Section 12.—The word "Secretary", as used herein, shall be construed to mean "Government Secretary" within the Municipality of St. Thomas and St. John; and "Despatching Secretary" within the Municipality of St. Croix.

SECRETARY TO DIRECT ASSESSOR.

(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 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 complet the assessment of property as provided by this Ordinance and to publish such instructions as may be necessary for the guidance of tax payers and for the instruction of assessors; and to cause to be prepared complete schedules for the assessment