PROCEEDINGS
OF THE
COLONIAL COUNCIL
FOR ST. CROIX.

(Continued from yesterday's Avis.)

ASSESSMENT OF PROPERTY. PARTITION.

Section 47. No change shall be made in the assessment of any property during any year because of its transfer or other alienation; except that if real estate is divided by sale upon petition for partition or otherwise after a tax has been levied thereon and such division has been duly recorded in the registrar's office, the assessor, at any time before said real estate may have been sold for payment of taxes, upon the written request of the owners of any portion thereof, shall apportion the assessment and the Secretary shall apportion said taxes, and the costs and interest accruing thereon, upon the said parcels thereof in proportion to the value of each, and only the portion of said taxes, interests and cost so apportioned upon any such parcel shall continue to be a lien upon it and the owner shall be liable only for the tax apportioned upon the parcel owned, in part or in whole, by him. Assessors shall send notices of the request for such apportionment by mail to every person interested in said real estate whose address is known to them. A person aggrieved by any action of the assessor in making such apportionment may appeal to the permanent Board of Review and Equalization, in like manner as in case of complaint against original assessment or re-assessment, and the decision of the said board upon such appeal shall be final. In all cases where property has been transferred subsequent to the date at which the bill or receipt for tax on such property has been made out and placed in the hands of the collector for collection, or where such transfer has taken place prior to such date, but the notice of such transfer was not received by the Secretary in time to make the bill or receipt for taxes in the name of the new owner the taxes shall be paid in the name of the person appearing upon said bill or receipt for taxes, but the new owner may pay the taxes called for by said bill or receipt and require the collector of internal revenue to make note on the back of the bill or receipt to the effect that the tax-bill was paid by him.

RECORD OF TRANSFER OF PROPERTY.

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

RULES AND REGULATIONS.

Section 49. –The Secretary shall have authority to issue all such regulations, orders and instructions as may be required for carrying out the provisions of this Ordinance, and such regulations, orders and instructions, when duly issued, shall have all the force of law.

COMPUTATION OF INSULAR AND MUNICIPAL TAXES.

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

COLLECTION DISTRICTS.

Section 51. –For the collection of taxes imposed by this Ordinance the sale of internal revenue stamps, and the collection of such other taxes and the performance of such other duties as may be authorized by the Secretary, the Secretary as 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 as to form and execution by the Secretary, and as to sufficiency of suresy by the Secretary. Said bonds shall be given to cover the liability of such collectors for all revenues and moneys collected and received by them.

TAXES WHEN PAYABLE.

Section 52.–The taxes imposed by section 1 of this Ordinance shall be payable annually in advance on or before June thirtieth of each year. 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 one percent of the amount thereof for each month, or fraction thereof, for which said taxes are so delinquent for the first year and thereafter at the rate of 2% per month.

TAXES WHERE AND HOW PAID.

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 that the said annual tax is to be collected. Taxes shall be received at the office of such collectors on all days from nine antermeridan, to twelve noon and from two postmeridian to four postmeridian, except Sundays and legal holidays, Provided, however, that the collectors may close their offices when it is necessary for them to absent themselves therefrom in order to serve no-