

CHRISTIANSTED THEATRE

8.00. MONDAY EVENING 8.00

THE GREAT SUPER SERIAL

"ELMO THE FEARLESS"

Episode 7.

"The House of Mystery"

Episode 8.

"The Fatal Crossing"

Show concludes with 2 Reel Comedy.

Secure your tickets in time.

ADMISSION

Reserved Seats.....30 and 40c
General Entrance.....20c.
Children 20 and 10c.

Lost on the road between Fred-
eriksted and Bethlehem A
CRANK HANDLE FOR A
FORD CAR. Finder will be rewarded
on leaving same at this office.

NOTICE.

DURING my absence from the Island
Lawyer A. E. STAKEMANN and
JOHN ALBERT FLEMING of Est. La
Reine hold my Power of Attorney.

Mountain House, St. Croix, 1st July
1921.

GEO. F. LATIMER.

PROCEEDINGS

OF THE

COLONIAL COUNCIL

FOR ST. CROIX.

(Continued from yesterday's Avis.)

REAL PROPERTY OMITTED FROM ASSESS- MENT AND COLLECTION OF TAXES ON

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 nineteen hundred and twenty-one, he shall immediately cause the same to be assessed for the years for which such property has failed of assessment and to add such property to the tax-rolls for such years and proceed 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 wilful 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 same from the tax-roll and withdraw and cancel 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 in 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.

FAILURE TO RETURN ASSESSMENT SCHEDULE.

Section 30.—Any person who wilfully 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.

EXAMINATION OF PERSONS.

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.

OATHS, AUTHORITY TO ADMINISTER.

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.

SCHEDULES, DISPOSITION OF.

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.

BOARD OF REVIEW AND EQUALIZATION, MEMBERS OF.

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.

APPOINTED. TERM OF OFFICE. COMPENSATION. OATH. QUORUM CHAIRMAN.

Said two persons shall be appointed by the Governor, on or before the first day of January of each year, 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.

COMPLAINTS TO BOARD OF REVIEW, HOW MADE.

Section 35.—Any person aggrieved by the action of the assessor in relation to the valuation of his property may make written complaint thereof to the said Board of Review and Equalization, which complaint shall consist of a specific statement of the particular errors complained of, with such facts as may lead to their correction: Provided, however, that no such complaint or claim shall be considered by said Board unless it is presented within fifteen days after