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Year 1901 San Juan Puerto-Rico, Wednesday February 6th No. 31

PARTE OFICIAL

AN ACT

to provide for a Military Staff for the Governor of Porto Rico.

BE IT ENACTED by the Lsgislative Assembly of Porto Rico:

Section 1.—The Governor of Porto Rico is hereby authorized and empowered to appoint a Military Staff

Section 2.—Such Staff shall consist of 6 Aides with the rank of Colonel, and 3 Aides with the rank of Lieutenant Colonel. They shall be commissioned by the Governor and hold office until their successors are appointed and qualify, but they may be removed at any time by the Governor, who shall be the Commander in-Chief of the said Staff.

Section 3—The uniform of the Gobernor's Staff shall be that of officers of the United States Army of like grade:

Provided, the buttons and other insignia worn, shall bear upon them the coat of arms of the Island of Porto Rico.

Section 4.—There shall be no compensation allowed to members of the Governor's Staff.

Section 5.—All laws or parts of laws, or orders or parts of orders, in conflict with this Act, be, and the same are hereby repealed.

Section 6.—This Act shall take effect from and after its passage.

William H. Hunt,
President of Executive Council.

Man. F. Rossy,
Speoker of the House of Delegates.

LEY

para que por un Decreto se cree un Estado Mayor Militar para el Gobernador de Puerto-Rico.

DECRÉTESE por la Asamblea Legislativa de Puerto-Rico.

Sección 1.—Se autoriza al Gobernador de Puerto-Rico y se le confiere poder para nombrar un Estado Mayor Militar.

Sección 2.—Dicho Estado Mayor se compondrá de seis (6) Ayudantes con el grado de Coronel y tres (3) Ayudantes con el grado de Teniente Coronel. Serán nombrados por el Gobernador y conservarán sus cargos hasta que se les hayan nombrado sucesores y éstos hayan llenado todos los requisitos necesarios para tomar posesión; pero podrán ser separados en todo tiempo por el Gobernador, quien será el Comandante en Jefe de dicho Estado Mayor.

Sección 3.—El uniforme del Estado Mayor del Gobernador será igual al de Oficiales del mismo grado del Ejército de los Estados-Unidos, disponiéndose sin embargo que los botones y demás insignias que usen llevarán el escudo de armas de la Isla de Puerto-Rico.

Sección 4—No se concederá remuneración alguna á los miembros del Estado Mayor del Gobernador.

Sección 5.—Toda Ley ó parte de ella, ú orden ó parte de ella, que se oponga á ésta Ley, será y por la presente queda derogada

Sección 6.—Esta Ley comenzará á regir seguidamente después de haber pasado por todos los trámites legales hasta quedar aprobada.

William H. Hunt,
Presidente del Consejo Ejecutivo.

Manuel F. Rossy,
Presidente de la Cámara de Delegados.

AN ACT

Declaring the twenty-fifth day of July a legal holiday:

WHEREAS the people of Porto Rico desire to commemorate the anniversary of the first landing of American troops in Porto Rico, therefore:

BE IT ENACTED by the Legislative Assembly of Porto Rico:

Section I.—The twenty-fifth day of July of each and every year, commencing in the year 1901, is hereby declared to be a legal holiday in Porto Rico.

Section II.—All laws and orders or parts thereof in conflict with this act be and are hereby repealed.

William H Hunt,
President of the Executive Council.

Man. F. Rossy,
Speaker of the House of Delegates.

Approved January 31, 1901.

CHAS. H. ALLEN,
Governor.

Office of the Treasurer

OF PORTO RICO.

San Juan, February 4, 1901.

Circular No. 20.

The attention of *Notaries, Registrars of Property, Administrators, Executors* and other persons concerned in the administration of property passing by will or intestacy, is hereby called to the tax upon the inheritance of property of persons dying after the passage of the act of the Legislative Assembly, entitled "An Act to Provide Revenue for the People of Porto Rico, and for other purposes", approved January 31, 1901. Pending the publication of this Act, and for the immediate information of the public, a synopsis of its third title is appended:

Title III.—Inheritance tax.

Section 94. The inheritance tax shall be paid upon all inheritances except these passing to the wife, child, grand-child, or legally odopted child of the decedent The first two undred dollors in value of every inheritance is exempt.

Section 95. The rate of the inheritance tax shall be estimated in accordance with the following schedule:

(1) Upon the value of every inheritance exceeding two hundred dollars and not exceeding five thousand dollars, husbands and lineal descendants shall pay one (1) per-cent; other heirs, three (3) per-cent.

(2) Upon the value exceeding five thousand dollars and not exceeding twenty thousand dollars, husbands and lineal descendants shall pay one and one-half (1-½) per-cent; other heirs, four and one-half (4-½) per cent.

(3) Upon the value exceeding twenty thousand dollars and not exceeding fifty thousand dollars, husbands and lineal descendants shall pay two (2) per-cent; other heirs, six (6) per-cent.

(4) Upon the value exceeding fifty thousand dollars, husbands and lineal descendants shall pay three (3) per cent; other heirs, nine (9) per-cent.

Sections 96 and 97. The compensation or allowance of every administrator shall be subject to this tax, as if it were an inheritance or legacy.

Section 98. Within sixty days after the death of any person leaving property subject to the inheritance tax, it shall be the duty of his executors or administrators to send a formal notificacion to the Treasurer of Porto Rico, showing: the name and residence of said decedent; the date of his death; whether dying intestate and, if not, the notary with whom the will of such decedent is recorded; and, as nearly as possible, the amount, valuation and location of the estate of the decedent; the names and degrees of relationship or the heirs, devisees and legatees, and proportionate parts of the estate accruing to each; the names of all administrators, excecutors or trustees of the estate of said decedent.

Sections, 99, 100, 101. For purposes of taxation the Treasurer shall cause an appraisal of the estate to be made, from which an appeal may be made to the district court by any affected person who shall give security to pay the proper taxes and all costs incurred.

Section 102 Inheri tance taxes shall be paid into the Treasury of Porto Rico by the administrators, executors, or trustees, who are liable for the same, with interest, until paid. If not paid within one year after the death of the decedent, interest will be charged and collected at the rate of ten (10) per-centum; and if not paid within eighteen months thereof, legal proceedings shall be instituted by the proper district attorney.

Section 103. In the collection of inheritance taxes, administrators are authorized to retain the proper tax from any legacy payable in money; to with hold the delivery of any other inheritance or legacy until the heir or legatee shall have paid the taxes thereon; and in case the latter refuse or neglect to pay, to sell enough of the inheritance or legacy to pay the taxes, after giving due notice to the heir or legatee.

Sections 104, 105, 106. Taxes so collected must be paid into the Treasury without delay, and when paid will be acknowledged by special receipts of the Treasurer. Without the presentation of such receipts, as evidence of the payment of the inheritance taxes, no judge shall aprove the partition of the estate or allow the final settlement of the accounts of the administrators, no notary shall issue or certify any instrument of award or partition of the estate; and no registrar shall record any instrument or judicial decision drawn or issued in connection with the partition of the estate. Persons violating the provisions of this section shall be liable for all taxes uncollected because of such violation, together with interest thereon, as provided in section 102.

J. H. Hollander,
Treasurer.

Oficina del Tesorero

DE PUERTO-RICO.

San Juan, Febrero 4 de 1901.

Circular No. 20.

Por la presente se llama la atención de los *Notarios, Registradores de la Propiedad, Administradores, Albaceas,* y demás personas que tengan intervención en la administración de bienes trasmitidos por testamento ó abintestato, á la contribución sobre la herencia de bienes de personas que mueran después de ser Ley el proyecto de la Asamblea Legislativa que lleva por título "Ley para proveer de rentas al Pueblo de Puerto-Rico, y para otros fines," aprobada en 31 de Enero de 1901. En lo que se publica dicha Ley, y para conocimiento inmediato del público, una sinopsis del tercer título de la misma se copia á continuación.

TITULO III.—Contribución sobre la herencia.

Sección 94.—Al pago de la contribución sobre la herencia estarán sujetas todas las herencias, á excepción de aquellas que pasen á la esposa, hijo, nieto, ó hijo adoptivo legal del difunto. Los primeros doscientos dollars del valor de cualquier herencia quedan exceptuados.