

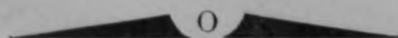
1937 ACTS

PASSED BY THE LEGISLATURE

OF THE

Republic of Liberia

DURING THE SESSION 1937



MONROVIA

GOVERNMENT PRINTING OFFICE,
(DEPARTMENT OF STATE,)
MONROVIA, LIBERIA.

1937.

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PUBLIC ACTS
OF THE
THIRTY-EIGHTH LEGISLATURE
OF THE
REPUBLIC OF LIBERIA.

Passed at their Third Session which was begun and held at the City of Monrovia, County of Montserrado, the Second Monday in October A. D. 1937 and adjourned without day on the 15th day of December A. D. 1937.

CHAPTER I.

AN ACT TO REGULATE THE IMPORTATION, EXPORTATION, SALE AND DISPENSING OF NARCOTIC AND DANGEROUS DRUGS.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and after the publication of this Act, narcotic and dangerous drugs of a poisonous nature may not be imported, exported or sold except by persons or firms holding license for such purposes, or by physicians and pharmacists qualified as such under the laws of the Republic. In all cases of importation or of exportation, the Customs authorities will require the exhibition of a Permit issued under the signature of office of the Director of Public Health and Sanitation.

Section 2. Firms, physicians and pharmacists who may use, sell, dispense or apply drugs in accordance with the provisions of this Act, shall keep a detailed record of all such drugs received either by importation or by local purchase, and of all drugs used, sold, dispensed or exported, giving dates in each case.

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Section 3. Except in the case of physicians, pharmacists or others who are qualified under the laws of the Republic, no use, sale, dispensing or application of drugs shall be made except by authority of a prescription issued over the signature of a qualified physician or pharmacist. Such prescription shall become part of the record of the person so using, selling, dispensing or applying drugs.

Section 4. All Permits to import or to export drugs, issued as herein provided, shall be issued upon forms to be prescribed by the Director of Public Health and Sanitation; and the Bureau shall keep an accurate record of all such permits issued and shall furnish manufacturing countries regularly with information required by the Opium Convention of 1925, Chapter V, Article 13.

Section 5. Immediately after the effective date of this Act, the Bureau of Public Health and Sanitation shall declare by public notice a list of drugs which are considered dangerous the importation whereof, by virtue of the provisions of this Act, is subject to the prior procurement of importation permit. This list shall be supplemented from time to time in like manner as and when necessary.

Section 6. Any and all violations of this Act shall be punishable, upon conviction of the party or parties accused, by a fine of not less than one hundred dollars nor over five hundred, or by imprisonment of not less than six months nor exceeding two years, or by both fine and imprisonment. In each case all licenses held by the violator will be cancelled.

Any law to the contrary notwithstanding.

Approved November 5, 1937.

CHAPTER II.

AN ACT RELATING TO PLANTS AND PESTS.

An Act to provide for the proper care of Farms and the control of Plant Pests and to prescribe measures for same.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. This Act may be cited as the Plants and Pests

Act, 1937, and shall come into force on a date to be fixed by the President by Proclamation.

Section 2. In this Act unless the context otherwise requires; "Inspector" means the Chief of the Bureau of Agriculture or any person appointed by him to exercise the powers of inspection under this Act.

"Plants" means any shrub, herb or tree and includes those of natural or forest growth.

"Farms" means any parcel or portion of land on which Cocoa, Cocoa-nuts, Coffee, Kola, Oil Palms, Tobacco or other plants are grown and includes any area containing plants of natural or forest growth.

"Pests" means any insect or disease which is injurious to plants or animals.

"Farmer" means any person engaged in farming whether that be his sole occupation or not and includes any lessor, share-cropper, agent or occupier or any person engaged in exploiting any area of natural or forest growth.

"Insecticide" means any mixture used to treat plants or animals infected by insects.

"Fungicide" means any mixture used to treat diseased plants.

"Clean" means to cut grass or bush or secondary growths and includes stumping, pruning, suckering, and removal of parasites from plants or ridding same of pests.

"Animals" means cattle, sheep, goats, swine, dogs, rabbits and poultry.

Section 3. Every farmer shall from and after the coming into operation of this Act register his farm with such officer as the President shall by notice in the Gazette direct and in the form shown in the first schedule.

Section 4. When any public land is sold or leased it shall be the duty of the Land Commissioner in whose jurisdiction the transaction has taken place and the Clerk of the Probate Court of the said area to notify the officer designated in paragraph 3

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hereof in the form and manner set forth in the second and third schedules.

Section 5. It shall be lawful for an Inspector at all reasonable times to enter upon any farm for the purpose of inspecting same.

Section 6. When an Inspector finds any farm dirty, he shall give one month's notice in writing for the farm to be cleaned and in the form shown in the fourth schedule. Provided that if no one is resident on the farm a notice posted at three places on the farm shall be deemed to have been served.

Section 7. When in the opinion of an Inspector a farm needs draining, he shall give one month's notice in writing as provided in Section 6.

Section 8. If at the expiration of the period named in sections 6 and 7 the work is not done, the farmer shall be given a further notice of fourteen days.

Section 9. When an Inspector gives notice for a farm to be cleaned, he shall state clearly the work to be done.

Section 10. If at the expiration of the time given in section 8 the farm still remains uncleared or undrained, complaint shall be made before a Justice of the Peace or a District Commissioner and on conviction the farmer shall be liable to a fine of five dollars for the first offence, ten dollars for the second offence and twenty-five dollars for the third or any subsequent offence. Provided that if the Inspector is satisfied that the work cannot be done because of the shortage of labour, he may waive proceeding.

Section 11. An Inspector may prescribe the particular fungicide or insecticide or combination of both to be used on a farm.

Section 12. Every Inspector shall satisfy himself that the work is properly done.

Section 13. Where an Inspector gives notice for a farm to be cleaned or drained and the said notice is not complied with, he may hire the necessary labour and enter upon the farm and have the work done charging the cost thereof to the farmer plus ten per cent to cover the cost of supervision and the said cost shall have a first lien on the said farm.

Section 14. When any pest invades an area an Inspector may enter upon any farm and remove and / or burn any plant or plants thereon or isolate or destroy any animals thereon and he may call upon any farmer or farmers or other persons having on their land plants which harbour such pest to join in the campaign for eradicating same and he may require them to cut down or burn such plants or to use such insecticide or fungicide as he may order or to clear any stream, river, drain or water-course and he may enter upon any land to perform any act in keeping with this section.

Section 15. Any person who obstructs an Inspector in the lawful execution of his duties or refuses to aid him in so doing shall be liable to a fine of two hundred and fifty dollars (\$250.00) or six months' imprisonment or to both and any person who omits to do anything which it is his duty to do under this act or contravenes any provision hereof shall, if no penalty is already provided, be liable to a fine of one hundred dollars or three months' imprisonment for the first offence and two hundred dollars or six months' imprisonment for any subsequent offence.

Section 16. The President may by Proclamation declare any insect or disease injurious to plants or animals to be a pest and he may prohibit the importation of any seeds, cuttings, plants, soil or packages containing the same from any country where such pest is prevalent and it shall be the duty of every Collector of Customs and every Postmaster to hold for inspection by an Inspector under this Act any seeds, cuttings or plants imported from a prohibited country.

Section 17. The President may make regulations as follows:

- (1) providing for ports of entry of plants, seeds and cuttings;
- (2) providing for quarantine stations for plants, seeds and cuttings imported in the Republic;
- (3) prescribing the rules governing such stations;
- (4) prescribing the crops to be planted in any area and the manner of planting and caring for same;
- (5) prescribing penalties not exceeding one month's imprisonment or a fine not exceeding twenty-five dollars or both for breach of any violation;
- (6) prescribing the compensation to be paid for the destruction of any plants or animals;

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(7) generally for the better carrying into effect of the purposes of the Act.

Any law to the contrary notwithstanding.

Approved November 9, 1937.

FIRST SCHEDULE
REGISTRATION FORM.

No of Lot	Town or Township	Name of Occupier	Name of Owner	How hold [1]	Area in Cultivation	Value

1. Freehold, Leasehold, Tenant or Sharecropper.
2. If more than one crop, state area in each.

[Signature]

SECOND SCHEDULE

County of _____
District No _____

Monthly return of Land Sold.

To whom sold or leased	Date	No. of Lot	No. of Acres	Amount Paid	Remarks

Land Commissioner.

THIRD SCHEDULE

County of _____
District No _____

Monthly Return of Deeds Probated

Date	No. of Lot	No. of Deed	No. of Acres	No. of Volume	Remarks

Clerk of the Probate Court.

FOURTH SCHEDULE

NOTICE

To _____ Town of _____ District No. _____
 Lot. No. _____ Township of _____ County of _____

You are hereby given one month's notice to perform the following operations on your Farm situated at Lot No. _____ in the Town or Township of _____ County of _____ or District No. _____

1. _____
2. _____
3. _____

Plant Inspector.

SECOND NOTICE

To _____
 Lot No. _____ Town of _____ District No. _____
 Township of _____ County of _____

You are hereby given a further notice of fourteen days to comply with the notice dated the _____ day of _____ 19____ and requiring you to [here state work to be done] and you are further notified that failure to do so will make you liable to prosecution under section 10 of an Act of the Legislature entitled the Plants and Pests Act.

Plant Inspector.

CHAPTER III.

AN ACT AMENDING SECTIONS 1015, 1017, 1018 AND 1019 OF THE REVISED STATUTES OF LIBERIA.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature Assembled:

Section 1. That from and immediately after the passage of this Act, section 1015 be so amended to read, that after the word "Committee", in the 13th line, these words shall be added:

"The President of the Republic shall appoint a successor" and the words- "Committee may fill the vacancy until the Board of Trustees" shall be deleted.

Section 2. Section 1017 shall be so amended by adding, after the words - 'financial affairs of the College' - the words -

"A copy of which shall be filed with the Secretary of Public Instruction who shall immediately upon receipt thereof transmit a copy of same to the President of the Republic, and one to the Treasury Department".

Section 3. Section 1018 shall be so amended to read -

"The President of the Republic of Liberia shall be the Visitor of the College and shall, whenever he deems it expedient, inspect the state and condition of the College; the officers of the College shall furnish him with an account of its government and affairs, with a list of its officers and teachers, a list of the general subjects taught and studies pursued in the College; the number of the students in the different departments and the statement of the financial resources and conditions of the College".

This statement shall be furnished the President of the Republic semi-yearly. The President of the Republic, upon an address signed by the majority of the Trustees of the College, and after due notice and opportunity given to the parties concerned to be heard before him, may remove from office any officer of the College, whether trustees, president, tutor or other officer, if in his judgment the public good demands it.

Section 4. Section 1019 under caption "SPECIAL MEETINGS" - shall be added after the words "Executive Committee" in line three (3) the words -

"Or by the President of the Republic".

This section is also amended to read after the word "Committee" in the fourth (4) line, shall be added the words—"Or of the President".

Any law or parts of law conflicting with the same shall be and is hereby repealed.

Approved November 16, 1937.

CHAPTER IV.

AN ACT RELATING TO COUNTERFEITING.

It is enacted by the Senate and House of Representative of the Republic of Liberia in Legislature assembled:

Section 1. That whosoever shall falsely make or counterfeit any coin resembling or apparently intended to resemble or pass

for any of the current gold or silver coin of the Republic of Liberia shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period of not less than 7 years and not exceeding 20 years.

Section 2. Whosoever shall falsely make or counterfeit any coin resembling or apparently intended to resemble any of the current copper coin of the Republic of Liberia shall be guilty of a felony and upon conviction thereof shall be punished by imprisonment at hard labour for a period not less than 5 years and not exceeding 7 years.

Section 3. Whosoever shall falsely make or counterfeit any kind of coin not being the current gold or silver coin of the Republic of Liberia but resembling or apparently intended to resemble or pass for any gold or silver of any foreign prince, state or country lawfully current in the Republic of Liberia shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period of not less than 5 years and not exceeding 7 years.

Section 4. Whosoever shall falsely make or counterfeit any kind of coin not being the current coin of the Republic of Liberia but resembling or apparently intended to resemble or pass for any copper coin or any other coin made of any metal or mixed metals of less value than the silver coins of any foreign prince, state or country lawfully current in the Republic of Liberia shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period not less than 2 years and not exceeding 5 years.

Section 5. Whosoever shall gild or silver or shall with any wash or materials capable of producing the colour or appearance of gold or silver or by any means whatsoever wash, case-over or colour any coin whatsoever, resembling or apparently intended to resemble or pass for any of the gold or silver coin of the Republic of Liberia; or shall gild or silver, or shall with any wash or materials capable of producing the colour or appearance of gold or silver or by any means whatsoever wash, case-over, or colour any piece of silver, or copper, or of coarse gold, or coarse silver, or of any metal, or mixture of metals respectively being of a fit size and figure to be coined, and with intent that the same shall be coined into false and counterfeit coin resembling or apparently intended to resemble or pass for any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia, or shall gild, or shall, with

any wash or materials capable of producing the colour, or appearance of gold, or by any means whatsoever wash, case-over or colour any of the current silver coin of the Republic of Liberia or of any of the silver coin of any foreign prince, state or country, lawfully current in the Republic of Liberia or file or in any manner alter such coin with intent to make the same resemble or pass for any of the current coin of the Republic of Liberia, or the coin of any foreign prince, state or country lawfully current in the Republic of Liberia; or shall gild or silver or shall, with any wash or materials capable of producing the colour or appearance of gold or silver, or by any means whatsoever wash, case-over or colour any of the current copper coin of the Republic of Liberia or any of the copper coin any foreign prince, state or country lawfully current in the Republic of Liberia, or file or in any manner alter such coin with intent to make the same resemble or pass for any of the current gold or silver coin of the Republic of Liberia, or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period not less than 7 years and not exceeding 20 years.

Section 6. Whosoever shall impair, diminish or lighten any of the current gold or silver coin of the Republic of Liberia or any gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia with the intent that the coin so impaired, diminished or lightened may pass for the current gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia, shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period not less than 7 years and not exceeding 12 years.

Section 7. Whosoever shall unlawfully have in his custody or possession any filings or clippings or any gold or silver bullion or any gold or silver in dust, solution or otherwise which shall have been produced or obtained by impairing, diminishing or lightening any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia knowing the same to have been so produced or obtained, shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period of not less than 5 years and not exceeding 7 years.

Section 8. Whosoever shall deface any of the gold, silver or

copper coin of the Republic of Liberia or any of the gold, silver or copper coin of any foreign prince, state or country lawfully current in the Republic of Liberia by stamping thereon any names or words whether such coin shall or shall not be thereby diminished or lightened, shall be guilty of a misdemeanor and upon conviction thereof shall at the discretion of the court be imprisoned for any time not exceeding 12 months, or shall be amerced in a fine of \$500.00.

Section 9. No Tender of payment in money made in any gold, silver or copper coin so defaced by stamping as in the last preceding section mentioned shall be allowed to be a legal tender, and whosoever shall tender, utter or put off any coin so defaced shall upon conviction thereof before a justice of the peace forfeit and pay to the Treasury of the Republic of Liberia \$12.00.

Section 10. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall buy, sell, receive, pay or put off, or offer to buy, sell, receive, pay or put off any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia, at or for a lower rate or value than the same imports or was apparently intended to import shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period not less than 7 years and not exceeding 20 years; and in any indictment for any such offence as in this section aforesaid defined, it shall be sufficient to allege that the party accused did buy, sell, receive pay or put off, or did offer to buy, sell, receive, pay or put off the false or counterfeit coin at or for a lower rate or value than the same imports or was apparently intended to import without alleging at or for what rate, price, or value the same was bought, sold, received, paid, or put off or offered to be bought, sold, received, paid or put off.

Section 11. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall buy, sell, receive, pay, or put off, or offer to buy, sell, receive, pay or put off any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current copper coin of the Republic of Liberia at or for a lower rate or value than the same imports or was apparently intended to import shall be guilty of a felony and upon conviction thereof shall be liable to imprisonment at hard labour for a period of 7 years.

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Section 12. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall import or receive into the territory of the Republic of Liberia from beyond the seas or across its political boundaries any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in Liberia knowing the same to be false or counterfeit shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period not less than 7 years and not exceeding 20 years.

Section 13. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall export or put on board any ship, vessel, or boat or shall in any manner prepare, pack, bundle, enclose, or encase in packages, or bundles, or cases, for transfer across the political boundaries of the Republic of Liberia for the purpose of being exported from the Republic of Liberia, any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current coin of the Republic of Liberia or any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the coin of any foreign prince, state or country lawfully current in the Republic of Liberia, shall be guilty of a misdemeanor and upon conviction thereof shall be imprisoned at hard labour for a period not less than one year and not exceeding eighteen (18) months, or shall be amerced in a fine of not less than \$500.00 and not more than \$1000.00.

Section 14. Whosoever shall tender, utter or put off any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia knowing the same to be false or counterfeit shall be guilty of a misdemeanor and upon conviction thereof shall be imprisoned for a period of twelve (12) months, or amerced in a fine not less than \$500.00 and not more than \$1000.00.

Section 15. Whosoever shall tender, utter or put off any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current gold or silver coin of the Republic of Liberia or shall tender, utter or put off any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia knowing the same to be false or counterfeit and

at the same time of such tendering, uttering or putting off had in his custody or possession beside the false or counterfeit coin so tendered, uttered or put off any other piece of false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia or shall either on the day of such uttering, tendering or putting off or within the space of five (5) days then next ensuing tender, utter or put off any false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia knowing the same to be false or counterfeit shall be guilty of a misdemeanor and upon conviction thereof shall at the discretion of the court be imprisoned, with or without hard labour, for a period not exceeding two (2) years, or amerced in a fine not less than \$1000.00.

Section 16. Whosoever, having been convicted either before or after the passage of this Act of any such misdemeanor or crime and offence as in any of the last three preceding sections mentioned or of any felony and offence against this act or any former act relating to the coin, shall afterward commit any of the misdemeanors or crimes and offences in any of the said sections mentioned shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period of twenty years.

Section 17. Whosoever shall with intent to defraud, utter, tender or put off as or for any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia any coin not being such current gold or silver coin or any metal or piece of metal or mixed metals resembling in size, figure and colour the current coin as or for which the same shall be so tendered, uttered or put off, such coin, metal or piece of metal or mixed metals so tendered, uttered or put off being of less value than the current coin as or for which the same shall be so tendered, uttered or put off shall be guilty of a misdemeanor and upon conviction thereof shall be imprisoned for a period not exceeding twelve months, with, or without hard labour at the discretion of the court, or shall be amerced in a fine of \$500.00.

Section 18. Whosoever shall tender utter or put off any false or counterfeit coin resembling or apparently intended to

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resemble or pass for any of the current copper coin of the Republic of Liberia knowing the same to be false or counterfeit shall be guilty of a misdemeanor and upon conviction thereof shall be imprisoned for a period not exceeding twelve months, with or without hard labour at the discretion of the court, or shall be amerced in a fine not less than \$500.00

Section 19. Whosoever shall have in his custody or possession three or more pieces of false or counterfeit coin resembling or apparently intended to resemble or pass for any of the current gold or silver coin of the Republic of Liberia or any of the gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia knowing the same to be false or counterfeit and with intent to utter or put off the same or any of them shall be guilty of misdemeanor and upon conviction thereof shall be imprisoned for a period not less than three and not more than five years, or shall be amerced in a fine not less than \$500.00 and not exceeding \$1500.00.

Section 20. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall have in his custody or possession three or more pieces of false or counterfeit coin resembling or apparently intended to resemble any of the current copper coin of the Republic of Liberia knowing the same to be false or counterfeit with the intent to utter or put off the same or any of them shall be guilty of a misdemeanor and upon conviction thereof shall be imprisoned for a period not less than one year with or without hard labour at the discretion of the court, or shall be amerced in a fine not less than \$1200.00.

Section 21. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall have in his custody or possession any greater number of pieces than three pieces of false or counterfeit coin resembling or apparently intended to resemble or pass for any gold, silver or copper coin of the Republic of Liberia, or any gold, silver or copper coin of any foreign prince, state or country lawfully current in the Republic of Liberia shall upon conviction thereof before any Justice of the Peace, forfeit and lose all such false and counterfeit coin which shall be effectively destroyed by order of such Justice of the Peace and shall for every such offence forfeit and pay a fine of not less than \$10.00 and not more than \$50.00 for every such piece of false or counterfeit coin which shall be found in the custody or possession of such person. Of the fine so imposed and collected one-half shall be paid to the informer

and the other half shall be deposited in the Treasury of the Republic to the credit of the township or city in which the offence was committed. Should the penalty thus imposed not be forthwith paid, it shall be lawful for any such Justice of the Peace to commit the person who shall have been adjudged to pay the same, to the common jail there to be kept at hard labour for a space of three months or until such penalty shall be paid.

Section 22. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall knowingly make, or mend, or begin or proceed to make, or mend, or buy, or sell, or have in his custody, or possession any instrument, tool or engine adapted and intended for counterfeiting any current gold, silver or copper coin of the Republic of Liberia or the gold, silver or copper coin of any foreign prince, state or country lawfully current in the Republic of Liberia shall be guilty of a felony and upon conviction shall be imprisoned at hard labour for a period not less than 2 years and not exceeding 5 years.

Section 23. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall knowingly make or mend, or begin, or proceed to make or mend, or buy, or sell, or have in his custody or possession any puncheon, counter-puncheon, matrix, stamp, die, pattern, mold in or upon which there shall be adapted or intended to make or impress the figure stamp or apparent resemblance of both or either of the sides of any current gold or silver coin of the Republic of Liberia or any gold or silver coin of any foreign prince; state or country lawfully current in the Republic of Liberia or any part or parts of both or either of such sides, or shall make or mend or begin or proceed to make or mend or shall buy or sell or have in his custody or possession any edger, edging or other tool, collar, instrument or engine, adapted and intended or apparently intended for the marking of coin around the edges with letters, grainings or other marks or figures apparently resembling those on the edges of any such coin as in this section aforesaid knowing the same to be so adapted and intended as aforesaid; or shall make or mend or begin or proceed to make or mend or shall buy or sell or have in his custody or possession any press for coinage or any cutting engine for cutting by force of a screw or any other contrivance round blanks out of gold, silver or other metals or mixture of metals or any other machine knowing such press to be a press for coinage or knowing such engine or machine to have been used or to be intended to be used for or in order to the false

making or counterfeiting of any such coin as in this section aforesaid shall be guilty of a felony and upon conviction thereof shall be imprisoned at hard labour for a period of twenty (20) years.

Section 24. Whosoever without lawful authority or excuse (the proof whereof shall lie on the party accused), shall make or have in his possession for sale or offers for sale or sells any metal, cast, coin or any other like thing made wholly or partially of metal or any metallic combination and resembling in size, figure and colour any of the current gold or silver coin of the Republic of Liberia or any gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia or having thereon a device resembling any device on any such gold or silver coin as in this section aforesaid or being so formed that it can by gilding, silvering, colouring, washing or other like processes be so dealt with as to resemble any of the current gold or silver coin of the Republic of Liberia or any gold or silver coin of any foreign prince, state or country lawfully current in the Republic of Liberia shall be guilty of a misdemeanor and upon conviction thereof shall be imprisoned for a period not exceeding three (3) years and not less than one (1) year with or without hard labour at the discretion of the court, or shall be amerced in a fine not less than \$1000.00 and not more than \$5,000.00.

Section 25. The phrase "current gold or silver coin of the Republic of Liberia or any gold or silver coin of any foreign prince, state or country" includes any gold or silver coin coined in or for any mints of the Republic of Liberia or the gold or silver coin of any foreign prince, state or country lawfully current by virtue of any proclamation or otherwise in any part of the territory of the Republic of Liberia.

When an offender is convicted more than once for any offence within the purview of this Act, he shall be punished for such second or subsequent offence in manner as if he had committed a felony, and the period for which he was imprisoned for the first offence shall be doubled; provided, however, that no penalty of imprisonment shall be imposed for any one offence to exceed a period of twenty (20) years.

Wherever, under terms of this Act, the Court is authorised in its discretion to impose a fine, should the party convicted not immediately deposit in the Treasury of the Republic a sum of

money in liquidation of the fine, he shall be committed to prison and there held until such penalty shall be paid.

Any law to the contrary notwithstanding.

Approved November 16, 1937.

CHAPTER V.

A JOINT RESOLUTION APPROVING AN AGREEMENT SUPPLEMENTARY TO THE LOAN AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LIBERIA WITH THE FINANCE CORPORATION OF AMERICA AND THE NATIONAL CITY BANK, DATED AS OF THE 10TH DAY OF NOVEMBER A. D. 1937.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That the Agreement Supplementary to and amendatory to the Loan Agreement mentioned in the preamble hereof is hereby approved, and the President of the Republic of Liberia is hereby authorized and empowered to give full force and effect to the provisions hereof as set forth in said Agreement.

Any law to the contrary notwithstanding.

Approved November 18, 1937.

CHAPTER VI.

A JOINT RESOLUTION APPROVING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LIBERIA AND THE FIRESTONE PLANTATIONS COMPANY, DATED THE 10TH DAY OF NOVEMBER A. D. 1937.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Joint Resolution, the Agreement between the Government of the Republic of Liberia and the Firestone Plantations Company, dated the 10th day of November, A. D. 1937, be and the same is hereby approved, with the following amendment, that in the paragraph numbered "First", of the Agreement at the end hereof after the word "employed", add:-

"Provided, however, that on holidays when a regiment or other unit thereof shall be ordered out to perform military duty, all such labourers who are eligible to perform duty shall be required to report for duty as per orders specially issued."

Any law to the contrary notwithstanding.

Approved November 18, 1937.

CHAPTER VII.

AN ACT AMENDATORY TO THE GENERAL EDUCATION ACT
OF 1912.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:-

Section 1. That all and Sundry Acts and Resolutions of the Legislature of Liberia relative to public instruction and Common Schools, insofar as they conflict with and differ from the special provisions of the present Act, be and the same are hereby repealed.

Section 2. The present Act, which shall supersede the Acts above referred to shall be cited as the Revised General Education Act of 1937, and shall be enforced from and immediately after its passage.

Section 3. The Executive Department of Public Instruction created by virtue of the Act approved January 26, 1900 shall be under the direction of the Secretary of Public Instruction and Common Schools, whose duties shall be as hereunder provided.

Section 4. The Secretary of Public Instruction shall have the oversight of and shall superintend the operation of all schools and educational institutions, corporate, or private, supported in whole or in part by the Government, and all public libraries or museums, and the enforcement and observance of the laws relative to them severally.

Section 5. The Secretary of Public Instruction shall select and nominate for appointment by the President of the Republic, by and with the consent of the Senate, such persons as administrative officials in his department as from examination he shall deem suitable, and such nomination shall not be influenced by partisan considerations, but shall have regard only to the professional experience and suitability of the nominees.

Section 6. Such School Supervisors as shall be nominated by the Secretary of Public Instruction and appointed by the President of the Republic, shall under the direction of the Secretary, supervise the school administration in the districts to which they from time to time may be assigned, and shall carry out the the other duties hereunder specified.

Section 7. The Secretary of Public Instruction shall issue, and the several Supervisors of Schools shall obey, observe, and enforce all regulations, instructions, orders, and suggestions which necessity and experience may require, tending toward the efficient administration and oversight of the schools.

Section 8. The Secretary of Public Instruction shall collect information concerning the condition and operation of all schools and educational institutions, common, technical, industrial, private, missionary, or otherwise throughout the Republic and digest and report upon same, together with such recommendations as he may deem necessary, annually to the Legislature.

Section 9. The Secretary of Public Instruction shall visit all schools in each county at least once a year, and shall require each Supervisor of Schools to visit the schools within his jurisdiction, or elsewhere as directed, and report his observations and recommendations in regular quarterly reports, or in special reports when so directed.

Section 10. The Secretary of Public Instruction shall see to it that no person shall be engaged in the profession of teaching within the Republic, either in public schools or otherwise, unless duly licensed for this purpose by the Department of Public Instruction, provided, however, that this provision shall not apply to corporate institutions of College or University grade. Licenses shall be granted only after examination of the party applying, in case of public teachers, or upon the exhibition at the office of the Secretary of Public Instruction of a certificate of proficiency from a recognised institution in the subjects generally taught in the public schools, or a diploma from some recognized normal school, College or University, in case of teachers employed by or in non-corporate institutions or schools not supported wholly or in part by the State. The term recognized institution; normal school, College or University shall mean such schools, Colleges or Universities as are approved by the Department of Public Instruction or any like governing body elsewhere. All persons teaching in violation of the provisions of this section, upon proof thereof before a Justice of the Peace in summary proceedings had upon the complaint of the Department of Public Instruction, or any of its administrative officers, shall be fined in a sum not more than twenty-five dollars, or be imprisoned for a period of not more than four weeks for each and every offence.

Section 11. The Secretary of Public Instruction shall prepare and enforce a general scheme of study for the primary,

intermediate and advanced divisions of the public schools, and the teachers employed in these schools shall conform to such regulations as he shall issue in relation thereto. The curriculum of all schools operating in the Republic shall conform to such course, and the books prescribed by the Department of Public Instruction only shall be used in the Republic, provided, however, that each such College or University, beginning with the freshman year of its preparatory department shall use its own option in the selection of textbooks for the Collegiate Course.

Section 12. The Secretary of Public Instruction may require from the Bureau of Internal Revenue, and they shall furnish him with an account of all sums arising from taxes which by law are allocated to public school purposes.

Section 13. The Secretary of Public Instruction shall nominate annually for appointment by the President of the Republic, three persons to become members for a term of three years of the National Board of Education; this Board shall be composed of nine members in all, divided into three groups of three persons to each group; each group shall hold office for three consecutive years and shall be nominated and appointed as above. All vacancies created by death or resignation shall be supplied as needed from time to time to fill out the unexpired term. This Board shall assist the Department of Public Instruction in the administration of the common schools; and shall assist with the plans for and the erection of and care of public school buildings; and generally have the care, supervision and administration of all lands, monies or other property devoted to the use and for the object of public education in the Republic. All members shall serve without pay, save for such expenses as may be incurred by an individual or committee appointed by the Secretary of Public Instruction to inspect schools or to report on their condition. In such case, travelling expenses shall be provided through the Department of Public Instruction. The Secretary of Public Instruction shall be the Chairman of the Board of Education ex-officio.

Section 14. All escheated lands, except such as have been specially reserved to the use of Liberia College, or such as might be especially reserved to other public uses, shall immediately after their escheat, be vested in the Board of Education, who shall dispose of them by lease or sale, at such price and upon such terms as may be advantageous and the proceeds shall be invested to form a permanent fund, the principal of which shall never be diminished, but the interest from which shall be

used in defraying the expenses of the educational administration.

Section 15. It is further enacted that of the public lands in each County, two thousand acres shall be appropriated to the support of public schools, to be taken up in blocks in such areas as the Secretary of Public Instruction shall determine, and the proceeds annually assigned and expended in accordance with the terms of the preceding section.

Section 16. There shall be in each County a County Board of Education composed of the Supervisor of Education of that County and two other persons nominated and appointed annually by the Secretary of Public Instruction. This Board shall make quarterly reports and recommendations to the Secretary of Public Instruction.

Section 17. Each Supervisor of Schools shall visit each school in his district at least once a quarter and within thirty days after the end of each quarter he shall report his observations and recommendations to the Secretary of Public Instruction. The travelling expenses for each Supervisor shall be determined by such regulations as may be deemed proper by the Secretary of Public Instruction and shall be provided for in the annual budget of the Department. The quarterly reports of the Supervisor shall be in such form and shall cover such items as the Secretary of Public Instruction may by regulation establish, and shall embrace all information touching every branch of public educational work as well as such information as may be collected from private, missionary, and other schools established within his jurisdiction.

Section 18. The Supervisor shall keep the Secretary of Public Instruction posted as to how the school laws are being observed and executed in his district, and upon any violation thereof by any person whomsoever, shall take such action against offending parties upon his own initiative and in his official capacity, as necessity and law require, provided, however, that any violation of the law by the teacher or local school committee shall be referred to the Secretary of Public Instruction for disciplinary action.

Section 19. The Supervisor shall select three responsible, intelligent residents, male or female, in each settlement or school district, to serve as a local school committee to assist him and the teacher in whatever manner possible in maintaining the efficiency of the local school.

Section 20. The Supervisor shall take special care that the benefit of the educational system be extended to the aboriginal or uncivilized inhabitants of the county or districts under his supervision, especially in districts wholly or mainly inhabited by uncivilized inhabitants.

Section 21. County Supervisors of schools may be assigned to, by the Secretary of Public Instruction, and they shall perform, any special duties outside of their special districts, and any reasonable expense incurred by them in the discharge of such duty shall be paid from the budget of the Department. The Secretary of Public Instruction may summarily dismiss any Supervisor proved to be inefficient, apathetic, and negligent in the discharge of his duties.

Section 22. With the concurrence of the Secretary of Public Instruction, upon reasonable cause shewn, the Supervisor may remove, transfer or suspend any teacher of the public schools in any locality whose appointment is objectionable to the inhabitants of said district, and appoint another in his stead.

Section 23. The Supervisors are strictly to observe that the teachers are faithful and efficient in the discharge of their duties and in the observance of the regulations of the Department relative to the course of study and to the general administration of the schools.

Section 24. The Supervisor shall keep an accurate record of applicants desiring to be qualified as teachers; and shall grant certificates of proficiency to those satisfying the requirements of law and departmental regulations, which certificate shall specify the class and grade granted to each person obtaining it. All examination papers shall be filed with the Department for future reference. From among the number who have successfully passed a qualifying examination, the Supervisor shall select for appointment, and shall contract with those selected, for service in the public schools in the County, provided, however, that the requirements of Sections 26-31 inclusive, of this Act shall also have been complied with by the applicant or selected teacher.

Section 25. The Supervisor shall hold annually during the last week in January, or on such other date as the Secretary of Public Instruction shall determine, for the teachers employed in the public schools in his district, an examination in such

subjects as the Department of Public Instruction may require, and which subjects shall be fixed in an annual syllabus to be furnished by the Secretary of Public Instruction to the teachers at least six months prior to the date of examination. These examinations shall commence on Tuesday and continue through Friday of the week specified, under the supervision of the Supervisor, and such member or members of the Board of Education as the Secretary of Public Instruction may assign for this duty. The questions for these examinations shall be drawn up in the Department of Public Instruction under direction of the Secretary, and forwarded under seal to each County Supervisor, who shall open them only in the presence of the examiners and the teachers on the day and at the time and place of examination. The papers shall be graded by the Supervisor and Examiners, and a certified list of those successfully passing, together with their grades in each subject, and their examination papers, shall be forwarded to the Central Office of the Department for filing. The Supervisor may, as the results or the examination shall determine, suspend the certificate of any teacher, not satisfying the average test hereunder outlined in Sections 28, 29 and 30 of this Act, and may promote those whose general average might entitle them to a certificate of a higher grade or class.

Section 26. No person shall be permitted to engage in the profession of teaching in the schools of any character whatsoever in the Republic who has not qualified for such professional service in accordance with the provision of Sections 27, 29 and 30 inclusive—provided, however, that no teacher shall be engaged for service in the public schools in any of the Counties of the Republic who shall not have contracted in writing with the County School Supervisor for such service, after satisfying the educational authorities of his moral character, scholastic attainments, and professional abilities.

Section 27. Teacher's certificates, or certificates of proficiency shall be divided into three classes and applicants for such certificates shall satisfy the educational authorities in the following subjects as elsewhere specified in this Act, viz:

For First Class Certificate: Algebra, Arithmetic, Biology, Civics, English Literature, Drawing, French or German, or a written native language, General and Liberian History, General Science, Geography, Music, Psychology, Theory and Practice of Teaching. In addition to the above subjects are group of either (a) Theory

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and Practice of Agriculture, Animal Husbandry, and Economics, or (b) Bookkeeping, Commercial Law, Stenography and Typing; or (c) Chemistry, Physics, Physiography, or Geology; or (d) Home Economics, Sewing and Materials, Consumer's Problems.

For Second Class Certificate: Arithmetic and Mensuration, Civics, Drawing (Freehand and Map), Elementary General Science and Nature Study, English Literature, Composition and Grammar, Geography, Physiology and Hygiene, Reading, Theory and Practice of Teaching, and one of the following (a) Agriculture, (b) Industrial Arts, (c) Home Economics.

For Third Class Certificate: Arithmetic, Drawing, English Language, Geography, Music, Nature Study, Orthography, Physiology and Hygiene, Reading, Theory and Practice of Teaching.

Section 28. All examination papers which shall be prepared by the Department of Public Instruction shall comprise not less than twenty questions in any one subject, and shall be graded in percents. The Certificates in each of the classes outlined in Section 27, shall be granted in three grades according to the general average made by the one obtaining the certificate. Applicants or teachers whose general average is between 90 per cent and 100 per cent shall be entitled to a First Grade Certificate of the respective class; applicants or teachers whose general average is between 80 per cent and 90 per cent shall be entitled to a Second Grade Certificate of the respective class; and applicants or teachers whose general average is between 70 per cent and 80 per cent shall be entitled to a Third Grade Certificate of the respective class.

Section 29. No applicant shall be granted a certificate of any grade, or shall be employed as a teacher in the public schools, whose mark in any one subject is less than 60 per cent, and whose general average in all subjects is below 70 per cent. Any teacher already employed whose annual examination average shall fall below these percentages in their respective class shall be demoted to the next lower class.

Section 30. In the event of there not being sufficient teachers with even First Class, third grade certificates to supply the public schools, and while the teachers who are employed before this Act shall go into force, are being classified, the Department of Public Instruction may as an emergency measure, grant Provisional Certificates, good only for two years without

renewal—to those who are able to take an examination in the subjects of the Third Class Certificate group, and to pass with a general average of more than 60 per cent, but less than 70 per cent.

Section 31. No teacher shall be authorised to teach in any public school who is not of good moral character, is not at least 18 years of age, and unless he has been qualified, according to the provisions of this Act. Teachers shall be employed and appointed by the County Supervisor of Schools under written contract of such form and containing such stipulations as the Department of Public Instruction shall determine, and their pay shall not be less than the minimum for any class and grade of certificate which they hold as hereinafter specified.

Section 32. The minimum salaries payable to public school Teachers who are holders of Teacher's Certificates of the various grades outlined in this Act shall be as follows:-

(Civil Service)		TEACHER'S CERTIFICATE			
Class VII. 900-1200	First Class	First Grade	\$1000.00	per annum	
Class VI. 750 - 900		2nd "	875.00	" "	
Class VI. 750 - 900		Third "	750.00	" "	
Class V. 600 - 750	2nd Class	First Grade	\$600.00	" "	
Class III. 400 - 500		2nd "	475.00	" "	
Class II. 300 - 400		Third "	350.00	" "	
Class I. 150 - 300	Third Class	First Grade	294.00	" "	
Class I.		2nd "	225.00	" "	
(Unclassified)		Third "	150.00	" "	
(Unclassified Provisional Certificate			100.00	" "	

Section 33. It shall be part of the duty of the public school teacher to keep posted up-to-date, and accurately, records as follows:-

- (a) An admission register which shall show the name, age, date of admission, date of demission, parentage of each pupil who has attended the school.
- (b) An attendance register and record of fees which shall show in a neat and accurate manner the daily attendance of each pupil and the payment or non-payment of all

school fees by each pupil. Attendance shall be recorded and the register closed not later than 15 minutes after school opens.

- [c] A register or record shewing each pupil's standing in each subject, his deportment and his general, weekly and quarterly averages.
- (d) A copy of the current schedule of classes and the time devoted to each daily.
- (e) A copy of the Revised Education Act of 1937 for reference.
- (f) A file shewing the Departmental circulars and other correspondence for the current year and the year immediately previous thereto.
- [g] A book of lesson plans wherein the daily or weekly, outline of work to be followed by the teacher in conducting the various classes in the school, is outlined.

All the above records are to be open for inspection at any time by the Supervisor, or members of the local School Committee or the Department of Public Instruction, who shall sign or visa each at every visit. The attendance register, record of pupils' averages and book of lesson plans shall be monthly exhibited to the School Committee for examination. Any neglect or failure to keep these records posted up-to-date or in an accurate manner, or to exhibit these records to the School Committee for audit, shall render the teacher liable to a demerit mark; five of which demerit marks shall automatically lower such teacher's Certificate by one grade. The teacher shall make a monthly report to the County Supervisor in such form and upon blanks to be supplied by the Department of Public Instruction. It shall cover the items above enumerated, together with any special suggestions which the teacher may think necessary in the conduct of his school, and must be approved by at least two School Committee members previous to being forwarded to the County Supervisor. Without such approval by the School Committee, the teacher shall not be paid, and any County Supervisor of Schools approving the payment of the bill of a teacher whose report shall not have been certified by the School Committee shall be fined for the first offence twenty-five dollars [\$25.00]; for the second offence fifty dollars [\$50.00]; and for third offence shall be dismissed from office and fined the sum of one hundred dollars [\$100.00], recoverable before a court of competent jurisdiction. Each teacher shall enforce the

course of study and textbooks prescribed by the Department of Public Instruction and shall report to the Supervisor for appropriate action, parents who do not supply their children with textbooks; the teacher shall also see after the conduct of the pupils while at school and may suspend any of them for good cause, such suspension shall be immediately reported to the parent or guardian of the child, and noted in the teacher's monthly report to the Supervisor for final action.

Section 34. No pupil who has previously attended any other school whatsoever shall be admitted to any school within the Republic of whatsoever nature, or by whomsoever conducted, without first presenting a transfer certificate from the last school attended, shewing that he left in good standing, that is, with all fees paid and not having been dropped for reasons of conduct, etc. Such transfer certificate shall be endorsed by the Supervisor at his next visit to the school when checking the admission register. No teacher shall refuse to grant such a transfer certificate to any pupil applying for same, providing the pupil is in good standing financially and as regard to school discipline. Any teacher refusing to grant such a certificate to a pupil in good standing, shall lose his license to teach, or be fined the sum of fifty dollars for each offence, as the Secretary or Public Instruction may rule, subject to appeal to the Board of Education or the President of the Republic.

Section 35. At the beginning of the school year, or in the case of any new pupil admitted during the year, the Secretary of Public Instruction, or his authorised representative, may assist and guide the head-teacher of any public school with regard to the proper classification or placement of the pupils in their respective classes according to their attainments and qualifications as outlined in the course of study.

36. No teacher in any school whatsoever in the Republic shall be allowed to teach a class containing more than 45 pupils without an assistant teacher, and in an ungraded school no single teacher shall be responsible for teaching more than a total of thirty-five pupils in four different classes, without an assistant teacher. Any school contravening this Section of the Act shall be liable to lose its registration and the managers, or local School Committee, of such a school shall be subject to a fine of five dollars each a week for every week they shall continue so to do.

Section 37. The local school Committee shall be responsible

for the building maintenance of the local school building in each settlement, under the direction and with the assistance of the Department of Public of Instruction as represented by the Supervisor of Schools. New buildings shall conform to the National Building Code for school buildings as issued by the Department of Public Instruction and, providing the building conforms to the code and the expenditures therefor be covered by proper receipts or vouchers, the local school building may be subsidized not to exceed one half of the value of the lot, building and heavy furniture, by the Department of Public Instruction through its annual budget as hereinafter provided, with the approval of the National Board of Education. The school building may, with the permission of the local school committee, be used for community and township purposes, providing these uses do not conflict with the regular session of the school.

38. With the approval of the National Board of Education, the Department of Public Instruction may include in its annual Budget submitted to the Legislature, up to one half the cost of the lot, building and heavy furniture of any local school building, provided the plans submitted conform to the requirements of the code in all respects, and the local school committee shall have made such other financial arrangements as will make reasonably certain the finishing of the building program within the same year.

Amounts of the subsidy shall be paid to the local school committee or contractor in accordance with the terms of the standard contract entered into by the Department of Public Instruction and the Contractor.

While building operations are in progress, whether they be those supported by the financing of the local community or by the money of the governmental subsidy, it shall be the duty of the Building Inspector to thoroughly inspect the building at least once a month, to determine the quality of the work and to make certain that the approved plans and specifications are being carried out as proposed. Should any marked deviation from the approved plans be noted, or any faulty workmanship found, the Building Inspector shall at once report the matter to the Secretary of Public Instruction and to the Auditor, and any further payments of the governmental subsidy shall be withheld until a satisfactory agreement or adjustment of the matter shall have been made between the local school committee, the Secretary of Public Instruction and the Contractor.

Building Inspectors may be appointed from time to time

by the Secretary of Public Instruction with the approval of the President. The duties of the Building Inspector shall be to see that the technical provisions of the building code are carried out according to the terms of the contract for each building. He shall report monthly to the Secretary of Public Instruction with regard to the progress of all building construction under his inspection, as well as with regard to the condition of all public school buildings within his jurisdiction, and shall make any recommendations he may deem necessary thereupon.

Section 39. The teacher and local school committee shall see to it, and the Supervisor is particularly charged to notice and report on it, that the surroundings of the schoolhouse and its interior, particularly its toilet facilities and its drinking water, are kept in strict sanitary condition in conformity with such sanitary regulations as the Department of Public Instruction and the Bureau of Public Health and Sanitation shall from time to time prescribe.

Section 40. It shall be the duty of the teacher and the local school committee to see that all amounts for tuition, etc., falling due according to instructions, or departmental orders, issued by the Department of Public Instruction, shall be collected regularly, recorded in the proper register and expended according to the purpose for which it is assessed. Proper vouchers shall be produced on call to cover such expenditures.

Section 41. It shall be the duty of the local school committee and township government to provide in the local budget for at least one school in each settlement; and for the Department of Public Instruction through its annual budget granted by the Legislature; to subsidize, or give as liberal as possible a grant-in-aid toward, the maintenance of each such local school as the Department's total budget and nation-wide obligations will permit, taking into account the ability for self-support of the local township and school committee. The Department of Public Instruction shall issue such departmental orders, subject to the approval by the President of the Republic, from time to time to govern the conditions and amounts of its grant-in-aid, in circumstances may demand for the best interest of the national system of schools as a whole.

Section 42. The public schools provided for in this Act shall be classified as follows: (a) Primary Schools covering a period of four years; (b) Intermediate Schools covering a further

period of four years; (c) Advanced, or Secondary Schools covering a period of four years additional to the above; and (d) such technical and normal schools, not less than one to each County, as the Secretary of Public Instruction may deem expedient to establish and the Legislature to provide funds for the maintenance thereof.

Section 43. At least one such primary school shall be provided by each township, and at least one primary and one intermediate school shall be provided by every incorporated City or Municipality; and such schools shall be taught not less than five hours daily and five days in each week from the second Monday in February to the fifteenth day of November annually, provided that on the fifteenth day of July a semi-annual vacation shall be given until the fifteenth day of August, and another vacation from the fifteenth day of November until the second Monday in February.

Section 44. Every parent, guardian or other person having control of any child or children, between the ages of 6 and 16 years shall annually cause such child, or children to attend some public day school regularly for the entire time during which school is in session, which period shall not be less than one hundred and eighty days of actual teaching; provided, however, that this provision shall not apply to any child that has been or is being otherwise instructed for a like period of years in the elementary branches of education; or to any child whose physical or mental condition renders his attendance impracticable, under which circumstances the child is to be excused for temporary absence by the principal teacher in charge of the school the said child attends; or to any child who shall have completed the school course. For every wilful neglect of such duty as prescribed above, the offender shall be fined the sum of ten dollars recoverable before the Justice of the Peace with the cost of the suit. The school committee in the school district shall observe and report all violations of this section to the School Supervisor who shall enter the complaint against and prosecute all persons who shall appear guilty of such violation. Any person having control of a child who, with intent to evade the provision of the law regarding compulsory attendance, shall make a wilfully false statement concerning the age of such a child or the time such a child has attended, shall be fined the sum of ten dollars, recoverable as above provided.

Section 45. It shall be unlawful for any person, firm or corporation to employ or hire any child under the age of 16 years during any portion of the day of any month when the public schools

are in session, i.e. between the hours of the opening, and the closing of schools, provided that every person employing minors under 16 years of age shall keep a register and the school certificate of such employees open to inspection, which shall show that said minor is able to read at sight and to write simple sentences legibly and that he is in attendance at some night school regularly. Any person or persons violating the provisions of this section shall be fined the sum of one hundred dollars and shall stand committed until such fine and cost are paid, and any parent and guardian or other person having the control of any child under the age of 16, who permits such child to be employed in violation of this Act, shall be fined for each offence not less than fifteen dollars, and stand committed until such fine and cost are paid.

Section 46. In connection with the schools provided for in Section 43 of this Act, there shall be established in each township where possible and necessary, at least one night school to be taught every evening of the week except Saturday and Sunday for at least three hours. The course in such schools to comprise Spelling, Writing, Language, Nature Study, Geography and Arithmetic. This provision is especially made to accommodate youths who, being employed in the day for the support of themselves and their parents cannot attend day schools. Each pupil of the night school must be furnished monthly by the teacher in charge thereof with a certificate of attendance which shews the number of nights he shall have attended school during the month and the place and character of his employment. This shall be evidence that Section 43 of this Act has not been violated by the pupil so employed, or by his guardian or parents.

Section 47. It is further enacted that there shall be provided in each County or district of this Republic at least one Technical College, Agricultural School or Normal School according to the particular needs of that County; in which, in connection with the usual studies of the common course, practical instruction shall be given in one or more of the useful arts or industries, and in scientific agriculture, and the Department of Public Instruction is hereby directed to make preliminary provisions for the procurement and payment of such qualified teachers, either in Liberia, or abroad if it should be found necessary to employ such foreign teachers to make practical the establishment of such schools, as the Secretary of Public Instruction shall deem proper, until there shall have been developed a class of local teachers qualified to direct and control such schools.

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Section 48. In order to provide for the development of the natural resources within the Republic, and to have available the necessary technical skill for the same within the borders of the Republic and among its own citizens, the Department of Public Instruction is hereby authorised and directed to establish a series of technical scholarships, each such scholarship to be valued at (\$800.00) eight hundred dollars per annum for a period of four years, or (\$3,200.00) three thousand two hundred dollars in all, as hereinafter provided, and to determine each year the number of such scholarships to be made available that year and to include this amount in its annual budget as presented to the Legislature,—these scholarships, at the rate of (\$3,200.00), three thousand two hundred dollars each, to cover the annual cost of a four-year scholarship valued at \$800.00 to be awarded in that year, for a term of four years, to a male graduate of one of the accredited high, or secondary, schools within the Republic who shall have given sufficient evidence during his school career of his scholastic ability, his moral fitness, and physical health to warrant his successful pursuance of a technical course abroad, in Africa or on any other continent. This amount of \$3,200.00 to cover each such* scholarship shall be deposited in a trust fund controlled by the Board of Education and to be paid out in amounts of \$800.00 per annum to the recipient during the four years that his scholarship is in force. To render himself eligible, the high school studies of this student must, of course, have included such subjects and attained such grades as are required for admission by the technical school abroad selected for his particular term of scholarship studies.

The school branch of technical studies in which the scholarship shall be made available to each particular student shall be annually determined according to the technical needs of the Republic at the time, by the President of the Republic in consultation with the Secretary of Public Instruction and some individual prominent in the educational life of the Republic who is thoroughly acquainted with scholastic requirements and conditions abroad—such a person to be selected by the two individuals previously named.

The student to be appointed to the scholarship shall be determined by the government on the basis of the candidate's scholastic record, his moral character and physical fitness, together with any other conditions and qualities deemed necessary to enable the student to make the best use of his particular undertaking.

Upon appointment, and before receiving the scholarship

and proceeding abroad for technical training, the recipient of the scholarship shall sign a contract or an agreement with the Government through its Department of Public Instruction, and give a bond to the amount of [\$3,200.00] three thousand two hundred dollars to guarantee his good behavior, faithful conduct, and that he will complete the course of study provided by the scholarship, and will serve his government with his particular technical training for a period of four years at an annual salary of (\$800.00) eight hundred dollars upon the completion of his training.

Section 49. All schools, whether public or otherwise, before beginning operation in the Republic, must be registered in the Department of Public Instruction, and all schools operating in violation of this Section may be summarily closed by the Department of Public Instruction, and the teachers, party or society responsible for such violation shall forfeit and pay the sum of twenty-five dollars for each week said school is in operation, which amount may be recoverable before any Justice of the Peace. All schools operating within the Republic shall furnish the Department of Public Instruction through their director or supervisor, an annual report of progress and activity.

Section 50. It is further provided that in all public schools in the Republic, instruction in physical culture and physical drill shall be given from the primary to the advanced division, daily, for at least thirty minutes on some approved system to be adopted by the Department of Public Instruction, provided that the boys in each school in the advanced division of the first year thereof, be organized into a cadet corps for military training under a competent military officer to be selected by the Department of Public Instruction in conjunction with the War Department, for this purpose. The cadets of each school shall be organized upon the company basis and the cadets of all the schools of the County shall constitute a Cadet Battalion.

Section 51. The organization effected in accordance with the preceding Section shall be drilled at least three times a week, and the cadets of military age while attending school shall be exempted from service in the militia until they shall have fully completed their course in school provided however, that the drillmaster shall forward a list of such cadets as are of military age, as well as the names of all delinquents from duty, quarterly to the officer commanding the County militia for registration by that officer. Delinquencies in drill and duty shall be reported by him to the proper military authority, and shall be subject to the penalties provided by the law for military service in the Republic.

Section 52. No special or sectarian religious instruction shall be given in the public schools of this Republic otherwise than such general instructions in morals and ethics as the Department of Public Instruction shall by regulation require, nor shall anyone, from a purely religious motive, use any undue influence to prevent any student from attending the public schools. Conviction for any such an offence shall be punishable by a fine of (\$25.00) twenty-five dollars for each such offence.

Section 53. The Flag of the Republic shall be daily displayed at every school house or place where public school is held, and the hoisting and striking of colors at daily opening and of the school session shall be attended with such ceremonies and in such a manner as shall tend to instil in the minds of the pupils a respectful veneration of the Flag and a knowledge of its principles.

Section 54. The school committee in each district shall supervise and direct annually the enumeration of such children within each district as are below 21 years of age. The report on this subject shall cover (a) the total number of children below 21 years of age; (b) the total number of children between the ages of 6 and 16 years; (c) the number actually attending school; (d) the number attending public school (e) the number of males; (f) the number of females. The report shall be made upon blanks which shall be supplied by the Department of Public Instruction, and shall be forwarded, within three days after the enumeration shall have been completed, to the County Supervisor of Schools.

Section 55. The Secretary of Public Instruction is hereby directed to use every possible means to provide in each of the principal towns in each County of this Republic, a public library; for this purpose he shall solicit the assistance of the town authorities. This establishment of libraries shall continue from year to year in each principal town of the County as funds can be secured for the purpose. The governance, direction, supervision, regulation, control, up-keep, of these libraries shall be vested in the Secretary of Public Instruction, and he shall annually report to the Legislature the condition and progress in the establishment of the same, and their budgetary requirements.

Any law to the contrary notwithstanding.

Approved November 19, 1937.

CHAPTER VIII.

AN ACT PROVIDING FOR THE APPROPRIATION OF CERTAIN PUBLIC MONIES FOR SUNDRY PURPOSES.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. In accordance with the provisions of Section 11, paragraph (c), of the Agreement Supplementary to the Loan Agreement of 1926, dated January 1, 1935, excess revenues and receipts of Government for the calendar year 1937, in an amount of Sixty Thousand One Hundred and Twenty-nine Dollars (\$60,129.00) be and are hereby appropriated as follows:

THE FISCAL AGENTS.

For Amortization of Bonds issued and outstanding under the terms of the Loan Agreement of 1926, and/or under the terms of the Agreement Supplementary to the Loan Agreement of 1926, dated January 1, 1935, thirty-three and one-third percent, ($33\frac{1}{3}\%$) of and excess revenues and receipts of Government, being Twenty Thousand and Forty-three Dollars (20,043.00.)

THE TREASURY DEPARTMENT.

For application towards the liquidation of the principal only of the Government's floating debt existing on December 31st, 1934, thirty-three and one-third percent ($33\frac{1}{3}\%$) of said excess revenues and receipts of Government, being Twenty Thousand and Forty-three Dollars (\$20,043.00)

THE DEPARTMENT OF WAR.

For the purchase of Subsistence Supplies for the Liberian Frontier Force, Ten Thousand Eight Hundred and Seventy-three Dollars (\$10,873.00.)

THE DEPARTMENT OF JUSTICE.

For the purchase of Subsistence Supplies for prisoners, One Thousand Dollars (\$1000.00.)

THE DEPARTMENT OF THE INTERIOR.

For the purchase of Tools for use on the Coast and other projects, Three Thousand Dollars (\$3,000.00.)

THE ROAD CONSTRUCTION PROGRAM.

For the purchase of Vehicles, Two Thousand Six Hundred and Seventy Dollars (\$2,670.00.)

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THE COMMONWEALTH DISTRICT OF MONROVIA.

For the purchase of Vehicles and Tools, Two Thousand Five Hundred Dollars (\$2,500.00.)

Section 2. The Secretary of the Treasury is hereby authorized to pay the amounts specified in Section 1, of this Act, under Warrant of the President of the Republic of Liberia.

Section 3. This Act shall take effect immediately and be published in hand-bills.

Any Act to the contrary notwithstanding.

Approved November 25, 1937.

CHAPTER IX.

AN ACT TO GOVERN THE WORKING OF OCEAN-GOING VESSELS IN OPEN PORTS OF THE REPUBLIC OF LIBERIA ON SUNDAYS AND NATIONAL AND OTHER HOLIDAYS.

Whereas, the general commerce of the Republic of Liberia is rapidly increasing and the number of the ocean-going vessels entering its ports is being constantly augmented, and

Whereas, delays in the the despatch of such vessels exposed the consignees to demurrage charges and tend to increase inward and outward freight rates, which are reflected in increased cost of imported goods and decreased prices for exports, Therefore,

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. Ocean-going Vessels in any Liberian Port of Entry shall be permitted to discharge and receive cargo at all times, Sundays and National and other Holidays inclusive, without special license or permit, from Municipal authorities and superintendents of districts, where no municipal districts exist; and shall be given inward and outward clearance on such days, unless in any particular case the President of the Republic shall, in his discretion, otherwise direct.

Section 2. All work on shore or upon harbour craft necessary or convenient in connection with the despatch, loading or unloading of such vessels at all times, including Sundays and

National and other Holidays, is hereby authorized. That is to say, without the usual permit or license as specified in Section 1 of this Act.

Section 3. The Act entitled: "An Act Governing the Issuance of Permits to work on National Holidays, Sundays Inclusive," approved December 8, 1926, and all other Acts or parts of Acts in conflict with the provisions of this Act are hereby repealed.

Any law to the contrary notwithstanding.

Approved November 24, 1937.

CHAPTER X.

AN ACT TO REGULATE HOW WHOLESALE, RETAIL AND PEDDLING TRAFFICS SHALL BE OPERATED.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. This Act shall be known as The Wholesale, Retail and Peddlers Traffic Act of the Republic of Liberia.

Section 2. Any business house carrying a minimum stock of Five Thousand Dollars shall be held to be conducting Wholesale Business. Stocks of less than Five Thousand Dollars and not below One Hundred Dollars in value, shall be regarded as Retail Business; and stocks of less than One Hundred Dollars carried by persons who have no fixed place of business, shall be regarded as Peddling Business.

Section 3. No business house or firm shall be permitted to hold more than one of the three classes of licenses prescribed in Section 2 hereof within the limit of the same city, township or settlement.

Section 4. Wholesale License shall be issued only to places of business where articles are sold in unbroken packages and no sale shall be made thereof of any single article or commodity below the value of twenty-five cents.

Section 5. Retail License shall be issued only to a place of business where articles are sold in broken packages and no

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single sale shall be made thereat of any articles or commodity in quantity greater than the container in which it was purchased.

Section 6. Peddlers License shall be issued only to an individual who has no fixed place of business.

Section 7. The provisions of this Act shall not include Cafes, Bars and Restaurants.

Section 8. Any person or persons, business house or corporation violating any of the provisions of this Act shall be deemed guilty of a misdemeanor and shall be fined before any court of competent jurisdiction in a sum not exceeding one thousand dollars, and not less than one hundred dollars.

Section 9. This Act shall take effect on January first, nineteen hundred and thirty-eight and shall be published in hand-bills.

Section 10. Any Acts or parts of law conflicting with any of the provisions of this Act are hereby repealed.

Any law to the contrary notwithstanding.

Approved November 29, 1937.

CHAPTER XI.

AN ACT TO CREATE THE AREA KNOWN AS THE CITY CORPORATION OF GREENVILLE, A COMMISSION GOVERNMENT.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That after the passage of this Act, all Acts creating, altering or amending the Charter of the City of Greenville, be and the same are hereby repealed in so far as they conflict with the provisions of this Act.

Section 2. That from and immediately after the passage of this Act, the powers heretofore exercised and discharged by the Mayor and Common Council of the City of Greenville, shall be exercised by the Central Government of the Republic of Liberia through a local Administrative Board composed of one Commissioner who shall be the Administrative Head of the City.

one Superintendent of Police and one Director of Public Works, to be styled the Municipal Board, all of whom shall be commissioned by the President with the advice and consent of the Senate.

Section 3. The Officers composing the Municipal Board shall hold their offices for a term of two years from the date of their respective commissions, but may be removed from office within that time at the pleasure of the President.

4. The Commissioner shall in all cases be a citizen of Liberia and shall own real estate in the City of Greenville of not less value than \$300.00 and shall be required to give a bond of \$2,000.00 for the honest and faithful discharge of his duties. The Superintendent of Police shall also be a citizen of Liberia and shall own real estate in the City of Greenville of not less value than \$300.00 and shall be required to give a bond of \$2,000.00 for the honest and faithful discharge of his duties. The Director of Public Works shall be a citizen of Liberia, and shall own real estate in the City of Greenville of not less value than \$300.00 and shall be required to give a bond of \$2,000.00 for the honest and faithful discharge of his duties.

Section 5. The boundary of the Municipality of Greenville shall begin from the Sinoe Bar and run in a northerly direction along the right bank of the Sinoe River including all of that territory which lies between the Sinoe River and the Lexington Creek to the point of the Lexington Levy. From the South bank of said River on the South and running north-westernly and including all of that territory which lies along the Atlantic Ocean and the Po River Lake to a point known on said Lake as Hoff Drain and running thence North East to the Lexington Levy.

Section 6. The said Municipal Board shall be a Municipal Corporation to be styled "City of Greenville" and by that name it shall sue and be sued, plead and be impleaded in any court in the Republic of Liberia. It shall have perpetual succession and a Common Corporate Seal, with power to alter, break and renew the same when necessary, and shall be capable of taking, acquiring and holding real and personal property to the value of One Million Dollars within the said Corporate limits, and to sell, lease or otherwise dispose of the same and to do and execute all other matters in as full and ample manner as is customary for such Corporations in the Republic, subject to approval of the President of Liberia.

Section 7. It shall be the duty of the Municipal Board to

prepare, ordain, publish and enforce all regulations and ordinances which are now or which may hereafter be in force for the government and improvement of the City. All regulations and ordinances hereafter passed shall receive the approval of the President of the Republic of Liberia and shall not conflict with the Constitution. It shall be the duty of the Municipal Board to fix penalties for the violation of such regulations and ordinances, but in no case shall such penalties exceed \$50.00 for each offence. It shall be the duty of the Municipal Board to submit quarterly a report to the Secretary of the Interior of the Republic of Liberia who shall supervise the execution of this Act.

Section 8. That all taxes and licenses collected in the area known as the City of Greenville are hereby granted to the Administrative Board, provided however, that said taxes and licenses shall be collected through the agency of the Bureau of Revenues and shall be held by the Treasury as revenue of the City of Greenville. Disbursement of such revenue shall be authorized by a budget prepared by the Municipal Board and submitted to the President for approval; $33\frac{1}{3}\%$ of all City revenues shall be used for public improvements.

Section 9. There shall be one Police Magistrate, three Associate Magistrates, one Municipal Clerk and one Municipal Court Clerk, all of whom shall be commissioned by the President of the Republic with the advice and consent of the Senate, and they shall in like manner hold their respective offices for a period of two years from date of their respective commissions, but may be removed from office within that time at the pleasure of the President. There shall be established within the City limits one Municipal Court which shall be presided over by the Police Magistrate, he shall exercise within the limits of the City the power and jurisdiction of a Justice of the Peace over the violation of all ordinances, regulations, and laws of the Republic, and shall be governed by the provisions of the law relating to Justices of the Peace. All fines, fees and forfeitures collected in the Municipal Court shall be deposited in the depository as provided in Section 8 of this Act, and be held as part of the City revenue.

Section 10. The three Associate Magistrates shall be accessible in case of a change of venue, and it shall be the privilege of any defendant summoned or arrested in a civil or criminal charge, upon being summoned or arrested to notify the ministerial officers of a change of venue before any of the Associate Magistrates. Upon such notice it shall be the duty of the ministerial

officer to forthwith inform the Associate Magistrate named by the defendant of the change of venue, and such Associate Magistrate shall forthwith dispose of said case under provisions of trial prescribed in the Justice of the Peace Code, and they shall receive one dollar for each case tried by them.

Section 11. The Municipal Clerk shall receive and execute all instructions from the Commissioner. The Municipal Court Clerk shall be the clerk of said Court, and shall issue all writs by direction of the Police Magistrate, and shall receive fees therefor as prescribed for Justices of the Peace in the Justice of the Peace Code, he shall also perform such other duties pertaining to his office as may be required of him by the Police Magistrate.

Section 12. The Police Court shall have authority to punish for contempts and to preserve order in the Court, and enforce its writs and orders in the same manner as Justices of the Peace.

Section 13. It shall be the duty of the Superintendent of Police to preserve peace and order, supervise, direct and discipline the police, serve or cause to be served all writs issued by said Court, and to serve as ministerial officer therein, or detail any policeman to perform such duties.

Section 14. Appeals may be taken from any judgment of the Police Magistrate or Associate Magistrates to the Circuit Court in the same manner as prescribed for appeals from Justices of the Peace.

Section 15. The Commissioner of the City of Greenville shall receive a salary of not more than \$600.00 per annum. The Superintendent of Police shall receive a salary of not more than \$500.00 per annum. The Director of Public Works shall receive a salary of not more than \$500.00 per annum. The Municipal Clerk shall receive a salary of not more than \$250.00 per annum. The Municipal Court Clerk shall receive a salary of not more than \$200.00 per annum. These salaries shall be paid in monthly instalments.

Section 16. There shall be a Constabulary to be composed of not less than six (6) policemen who shall enter service only upon a recommendation made by the Superintendent of Police to the Commissioner, subject to the Commissioner's approval. These policemen shall receive a monthly wage of \$2.40 each and shall perform such duties as may be required of them by law and the Superintendent of Police.

Section 17. The Commissioner and Municipal Board shall

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take over from the Mayor and officials of the City Corporation of Greenville, all books, papers and other properties of whatever kind of said Corporation.

Section 18. This Act shall take effect as from January 1, 1938.

Any law to the contrary notwithstanding.

Approved November 29, 1937.

CHAPTER XII.

AN ACT APPROVING THE MINING AGREEMENT ENTERED INTO BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LIBERIA AND THE NOORD EUROPEESCHE ERTS EN PYRIET MAATSCHAPPY, AND DATED AUGUST 23, 1937.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and after the passage of this Act, the Mining Agreement between the the Government of the Republic of Liberia and the Noord Europeesche Erts En Pyriet Maatschappy made and entered into on the 23rd day of August A. D. 1937 be and the same is hereby approved and the President of Liberia is hereby authorized and empowered to execute and to give full force and effect to the provisions thereof subject to the following amendments:-

- (a) Insert in Article 1, Section (a), after the word "parties" on line twelve, the following:
"or devoted by the Government or any political sub-division thereof to public use", then continue to end of original text.
- (b) Delete original text of Section (d) in Article 3, and substitute therefor the following:-

"Within four and one-half years of its notice to the Government under the provisions of Article 2 hereof, of its acceptance of a lease of land for mining purposes, Neep shall construct and complete at its own expense (either in the vicinity of Monrovia, Liberia, or Cape Mount, Liberia, as the Government may determine, within six months of the date of this Agreement), a harbour basin of sufficient size and depth to permit the construction thereon of a dock for commercial purposes adapted to the use of vessels having a loaded

draught of not more than -----feet as well as such harbour facilities as Neep may require for its own purposes. The right of the Government either by itself or by parties authorized by it to use such commercial dock within such harbour basin shall accrue to it immediately upon the completion of the construction of such harbour basin and shall continue during the whole period of the life of this Agreement and until such time as the harbour basin in its entirety shall become the property of the Government as herein provided. In the event of the failure of Neep to construct and complete such harbour within such time of four and one-half years or such extension thereof as may be granted by the Government, the mining and other rights and land leases acquired by Neep hereunder shall *ipso facto* cease and terminate as though with the same effect as if the terms of the Concession had expired. Neep in respect of ships owned by it or in respect of ships under its charter, shall be exempt from the payment of harbour dues, wharfage dues and light dues in respect of such harbour during the life of this Agreement."

- (e) Substitute for Section (j) in Article 3, the following:-
"It is understood and agreed that the Government will accord full police protection to Neep's invested interests in Liberia."
- (d) Substitute for Section (c) in Article 4, the following:-
"From the date of the first commercial shipment of iron ore won from areas granted to Neep by Government, a tonnage royalty will be paid on all iron ore shipped from the areas granted calculated on the following scale:-

If the net average realized price per ton f. o. b. Monrovia in any year does not exceed \$3.00 (three dollars), a royalty of four cents upon each ton of iron ore as received by it at the mine shaft which shall be considered as the basic royalty. This royalty shall be increased by one cent per ton on every twelve cents of increase or any part thereof in net average realized price f. o. b. Monrovia above (\$3.00) three dollars per ton. Provided that should the said part of any such increase be less than one cent the royalty shall be increased by the actual amount of such price increase instead of by one cent. It is further agreed that whenever Neep applies for the right to export from Liberia any ore as a result of its mining operations other than iron ore, the Government and Neep shall come to an agreement as to the conditions upon which such ore or ores may be exported. During the first quarter of each calendar year, Neep shall submit to the Secretary of the Treasury or to

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such other official as may be by law provided, a statement shewing the computation of royalty due for the preceding calendar year. The royalty herein provided shall become due and payable for each preceding calendar year between the first day of April and the 30th day of June of each succeeding year."

- (e) Strike out the words "three hundred" on line 9, Section (e) of Article 4, and insert instead the words "one hundred and fifty."

After the word "taxes" on line 18 of the same Section, insert the phrase "except permit of residence tax," and continue Section as in original text.

- (f) Strike out the first sentence of Section (h) Article 4, and substitute therefor the following:

"Should the operations of Neep under this Agreement cease for ten (10) consecutive years, then the Government shall have the right to cancel such leases as Neep might hold on mining areas not actually under exploitation and from which no ore had been exported at the expiration of the ten (10) consecutive years mentioned in this Section, unless such cessation of operation shall have been due to *force majeure* or other causes not attributable to the fault of Neep" then continue to end of Section as in original text.

- (g) Substitute the following for Section (i) of Article 4:

"The rights granted to Neep under this Agreement shall not be sold, transferred or otherwise assigned by Neep to any person, firm, group, corporation or trust, without the written consent thereto of the Government of the Republic of Liberia previously had and obtained. At least sixty per centum (60%) of the shares of Neep under the present or any other future authorized capitalization shall be issued only to Netherlands and/or Liberian nationals and none of such shares or any interest therein shall be transferred *inter vivos* or *mortis causa* to any person, natural or judicial of any other nationality without the prior written consent of the Government thereto. This limitation upon the right of the share ownership shall be incorporated into and shall be a permanent part of the Articles of the Corporation and shall be printed upon each certificate representing shares of Neep. No shares to bearer shall at any time be issued by Neep. Its Shares Register shall at all times be open to inspection by any authorized representative of the Government. In the event of the breach of any

of these conditions, this Agreement and any leases made in pursuance to its terms may be cancelled by the Government."

- (h) After the word "Mines" on line 13, Article 5, add the following:-

"Should Neep decide to produce in Liberia metals from ores of any kind won from the areas granted them under this Agreement, and export or otherwise dispose of such metals instead of the ores, then the Government shall be entitled to a royalty on such metals of not less than fifteen per centum (15%) of the value of such metals f. o. b. Monrovia."

Any law to the contrary notwithstanding.

Approved December 9, 1937.

CHAPTER XIII.

AN ACT INCORPORATING CEDOR A SETTLEMENT.

Whereas the area known as Cedor in the County of Sinoe, is inhabited by Liberian citizens, and

Whereas, the citizens have made improvements in said area by acquiring land in fee simple and improving said lands as residences and farms, and

Whereas, the necessity has arisen that a recognized form of Local Government be instituted in said area. Therefore,

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Act, Cedor in the County of Sinoe, Republic of Liberia, be and the same is hereby declared a Settlement.

Section 2. That the said Settlement of Cedor shall commence from the branch called Pudor, and running thence to the junction known as the Juarzon — Butaw Road; three miles from the Sinoe River to Butaw.

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Section 3. This Act shall take effect immediately and be published in hand-bills.

Any law to the contrary notwithstanding.

Approved December 9, 1937.

CHAPTER XIV.

AN ACT AUTHORIZING THE PARTICIPATION BY THE GOVERNMENT OF LIBERIA IN THE NEW YORK WORLD'S FAIR OF 1939.

Whereas, the Authorities of the New York World's Fair of 1939 have extended to the Government of Liberia an invitation to participate in said world exhibit to take place in the City of New York beginning with the 30th day of April A. D. 1939 and ending on the 30th day of October of said year, and

Whereas, the Executive Government has intimated its desire to accept the said invitation for the purpose of furthering Liberian Trade and Commerce and of displaying the artistic and cultural accomplishments of the population, Therefore

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That the Executive Government is hereby authorized to accept the invitation to participate in the said 1939 New York World's Fair for and in behalf of the Government of Liberia.

Section 2. That the President of Liberia will appoint a Committee to collect and co-ordinate the exhibits of Liberia and to supervise the execution of Government program by and with the approval of the President.

Section 3. That the sum of Twenty-five Thousand Dollars is hereby appropriated to defray the expenses of the said exhibit which amount the Secretary of the Treasury, with the approval of the President, is authorized to place at the disposal of the Committee appointed in virtue of Section 2 hereof.

Any law to the contrary notwithstanding.

Approved December 13, 1937.

CHAPTER XV.

AN ACT APPROVING A DEPOSITARY AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LIBERIA AND THE BANK OF MONROVIA, INCORPORATED.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That the agreement entered into between the Government of the Republic of Liberia and the Bank of Monrovia, Inc., to become effective the first day of January A. D. 1938 a copy of which draft agreement is hereto annexed, be and the same is hereby approved.

Section 2. That the President of the Republic of Liberia is hereby empowered and authorized to give full force and effect to the terms of said agreement.

Section 3. This Act shall take effect immediately and be published in hand-bills.

Any law to the contrary notwithstanding.

Approved December 15, 1937.

CHAPTER XVI.

AN ACT INCORPORATING THE TOWNSHIP OF OWENSGROVE, GRAND BASSA COUNTY, REPUBLIC OF LIBERIA.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and after the passage of this Act, Owensgrove, on the left bank of the Farmington River, in the County of Grand Bassa, Republic of Liberia, is hereby incorporated and declared the Township of Owensgrove, Grand Bassa County, Republic of Liberia; and by this name may enjoy all and singular any rights and privileges to like bodies granted under the law as made and provided.

Any law to the contrary notwithstanding.

Approved December 13, 1937.

CHAPTER XVII.

AN ACT GRANTING CERTAIN EXEMPTION OF CUSTOMS DUTY TO MISSIONARIES.

Whereas, in view of the charitable and educational work performed by missionaries, both alien and citizens, and the small remuneration received by them for said services;

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:-

Section 1. That from and after the publication of this Act all persons regularly employed as missionaries, professors, tutors and instructors engaged by and giving full time service in missionary and philanthropic institutions within the Republic and who are actually engaged in educational and/or medical work as such be granted free entry on goods imported by them for their personal use and consumption, provided, however, that the total value of goods so imported shall not exceed One Hundred and Fifty Dollars per annum beyond which amount the exemption hereby granted shall not apply.

Section 2. That in each case when exemption of duty is claimed in virtue of the provisions hereof, the following declaration, signed by the missionary concerned, will appear on the relative baggage slip, parcel post slip or import entry:

I hereby declare that the articles enumerated hereon are for my personal use and consumption, and will not be sold bartered, exchanged or in any wise disposed of except as herein, provided.

Any law to the contrary notwithstanding.

Approved December 13, 1937.

CHAPTER XVIII.

AN ACT FIXING THE BOUNDARY BETWEEN THE COUNTIES OF GRAND BASSA AND SINOE.

Whereas, it is requisite for more effective administration of the area situated between the District of Rivercess and Sanquin that the boundary between the County of Grand Bassa and the County of Sinoe be more accurately defined;

It is enacted by the Senate and House of Representatives of the Republic of the Liberia in Legislature assembled:-

Section 1. That Section 50 of the Revised Statutes be so

amended as to read that the Southeastern boundary of the County of Grand Bassa shall be the Southeastern boundary of the District of Rivercess as defined in the Act of the Legislature entitled:- "An Act Creating a District of Rivercess", passed in the year 1924, and that the Bloni River shall form the Northeastern boundary of Sinoe County.

Any law to the contrary notwithstanding.

Approved December 13, 1937.

CHAPTER XIX.

A JOINT RESOLUTION APPROVING PAYMENT BY THE ADMINISTRATIVE GOVERNMENT OF CERTAIN EXCESS REVENUES AND RECEIPTS OF THE GOVERNMENT WHICH ACCRUED DURING THE CALENDAR YEAR 1936.

Whereas, at the close of the calendar year 1936, there existed excess revenues and receipts of the Republic of Liberia in an amount of Sixty-seven Thousand, Five Hundred Forty-one Dollars and Forty-nine cents (\$67,541.49) over and above the estimated amount of excess revenues and receipts for the year, and

Whereas, such excess revenues and receipts were disbursed by the Administrative Government in accordance with the requirements of the Agreement Supplementary to the Loan Agreement of 1926, dated January 1, 1935, as ratified by the Legislature of Liberia, Therefore:

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled;

Section 1. That the amount of Sixty-seven Thousand, Five Hundred and Forty-one dollars and Forty-nine cents disbursed by the Administrative Government during the year 1937 from excess revenues and receipts of the Republic of Liberia be and the same are hereby approved, as follows:

- (a) In payment of interest on the funded debt for the second semester of the year 1936 an amount of \$46,150.00.
- (b) In payment of amortization of bonds issued and outstanding under the terms of the Loan Agreement of 1926 and/or under the terms of the Agreement Supplementary to the Loan Agreement of 1926, dated January 1, 1935 an amount of \$7,130.49.

- (c) In the payment on the principal only of the Government's floating debt existing on December 31, 1934, an amount of \$7,130.50.
- (d) In liquidation of outstanding bills and commitments for the years 1935 and 1936 an amount of \$5,000.00.
- (e) In payment of 5% commissions to Paramount Chiefs on account of Hut Tax collections an amount of \$750.00
- (f) In payment for subsistence for Government prisoners in in Hinterland Districts, an amount of \$700.00.
- (g) In payment of the salary of a mechanic for the Government Radio Station, an amount of \$180.00.
- (h) In payment of interest on road construction contract with the Firestone Plantations Company an amount of \$500.00.

Section 2. Approval is likewise given of the authority granted by the President of the Republic of Liberia for the re-appropriation for the calendar year 1937 from the Legislative appropriations for the calendar year 1936, of an amount of fifteen thousand, one hundred sixty-four dollars and ninety-two cents being cash balance in reserve against commitments and reservations under the Appropriation Act of 1936 and re-appropriated in accordance with the provisions of paragraph 7, Article XIII of the Loan Agreement of 1926.

Section 3. This Joint Resolution shall take effect immediately and be published in handbills.

Any law to the contrary notwithstanding.

Approved December 13, 1937.

CHAPTER XX.

AN ACT APPROVING THE AGREEMENT ENTERED INTO BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LIBERIA AND THE KINGDOM OF NORWAY, AS DATED 27TH AUGUST 1937.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled;

Section 1. That from and immediately after the passage of this Act, the Agreement entered into between the Government

of the Republic of Liberia and the Kingdom of Norway, as dated 27th August 1937 be and the same is hereby approved, and the President is empowered to give full force and effect to the provisions of said Agreement.

Any law to the contrary notwithstanding.

Approved December 14, 1937.

CHAPTER XXI.

AN ACT GRANTING LEAVE OF ABSENCE TO HIS EXCELLENCY THE PRESIDENT OF LIBERIA,

Whereas, realizing the stress under which His Excellency the President has conducted the affairs of State since the past seven years without a single period of rest; and

Whereas, it is evident that such a condition if permitted to persist, cannot but vitally affect the health of the President; and

Whereas, in recognition of the valuable and unselfish services the President has rendered and is still rendering the State;

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and after the passage of this Act, His Excellency Edwin Barclay, President of the Republic of Liberia, is granted leave of absence outside the Republic for a period of six months, to recuperate his health.

Section 2. That the Secretary of the Treasury is authorized to pay out of the public treasury an amount sufficient to defray the travelling expenses hereby granted in a sum not to exceed ten thousand dollars.

Any law to the contrary notwithstanding.

Passed by limitation.

CHAPTER XXII.

AN ACT AUTHORIZING THE POSTMASTER GENERAL TO ORGANIZE AN INTRA-COUNTY TRANSPORT SERVICE, FOR THE CARRIAGE OF MAILS BETWEEN THE COUNTIES, TERRITORIES AND DISTRICTS WITHIN THE REPUBLIC.

Whereas, in consequence of the non-existence of any dependable sea-going or overland transport service, whereby mails for the Republic might with safety be carried from place to place; and

Whereas, ocean-going vessels of the steamship lines operating in Liberia are not scheduled to call at all the main Ports of Entry in the Republic, making infrequent and irregular calls at certain Ports to the great inconvenience and suffering of all classes of the community concerned; and

Whereas, it is the desire of the Government to afford to its citizens and others resident within the Republic adequate facilities for the conveyance of mail matter;

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That the Postmaster General is hereby authorized to negotiate for the establishment of an oversea or overland mail transport service, or both, for the carriage of mail matter between the Counties, Territories and Districts of the Republic.

Section 2. That any contracts, engagements or otherwise made and entered into by the Postmaster General for and on behalf of the Government of Liberia, shall be submitted to the President of the Republic for his approval.

Section 3. That the amount of \$800.00 be and the same is hereby appropriated for the establishment and maintenance of the said intra-county mail service. That sums in payment for the maintenance of the said mail service shall be drawn upon Executive Warrants in favour of the Post Office Department, to be expended by the Postmaster General; a monthly statement of all transactions to be submitted as follows: One copy to the Bureau of Accounts, Treasury Department, and one copy to the Bureau of Audits.

Any law to the contrary notwithstanding.

Passed by limitation.

CHAPTER XXIII.

AN ACT APPROVING THE BUDGET PRESENTED BY THE SECRETARY OF THE TREASURY, REPUBLIC OF LIBERIA, AND PROVIDING FOR THE EXPENSES OF THE GOVERNMENT FOR THE FISCAL YEAR JANUARY 1, 1938 TO DECEMBER 31, 1938.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:-

Section 1. That from and immediately after the passage of

(this Act, the Budget presented by the Secretary of the Treasury, Republic of Liberia, for the year 1938 be approved and he is hereby authorized to meet the expenses of the Government from January 1, 1938 to December 31, 1938, in terms mentioned hereunder, under warrant of the President of the Republic of Liberia.

Any law to the contrary notwithstanding.

Approved December 15, 1937.

CHAPTER XXIV.

AN ACT AMENDING THE ACT INCORPORATING THE TOWNSHIP OF SASSTOWN, OF SINOE COUNTY, APPROVED JANUARY 21, 1924, AND THE ACT INCORPORATING THE TOWNSHIP OF JEKWI IN SASSTOWN, SINOE COUNTY, APPROVED FEBRUARY 6, 1936.

Whereas, it is the policy of the Government to foster or encourage the unification and team-work among the indigenous population of the Republic; and

Whereas, the reasons which necessitated the separation of the Townships of Sasstown of Sinoe County and Jekwi in Sasstown, Sinoe County, no longer exist, growing out of the fact that peace and normal conditions have been restored in that area; and

Whereas, the better operation of the administration of the locality requires the amalgamation of the two townships into one; Therefore,

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Act, the Township of Sasstown of Sinoe County created by an Act approved January 21, 1924, and the Township of Jekwi in Sasstown, Sinoe County, created by an Act approved February 6, 1936, be and the same are hereby amalgamated into one Township to be known and styled the Township of Sasstown, Sinoe County, Liberia, and by that name may sue and be sued, plead and be impleaded, and do all other things legally done by similar bodies politic and corporate.

Section 2. That the area of the said Township of Sasstown, Sinoe County, Liberia, shall be all that portion of terri-

tory in Sasstown, Sinoe County, Commencing at Gibson Street in the Township of Jekwi on the seashore running along the said Gibson Street interiorward two (2) miles, thence north toward and including Katta and parallel with the Atlantic Ocean, five (5) miles; thence Northwest to the Atlantic Ocean, two (2) miles thence South to Gibson Street at the place of commencement, five (5) miles.

Section 3. Nothing in this Act shall be construed to subordinate the Tribal Authority of Sasstown to the said Township Authority, nor shall the Township Authority be in anywise interfered with by the Tribal Authority aforesaid.

Section 4. This Act shall take effect immediately and be published in handbills.

Any law to the contrary notwithstanding.

Approved November 29, 1937.

CHAPTER XXV.

AN ACT TO PROVIDE AN INTERNAL REVENUE CODE OF THE REPUBLIC OF LIBERIA.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

That from and immediately after the effective date of this Act, all existing Acts and Joint Resolutions, and parts of Acts and Joint Resolutions, relating to the internal revenues of the Republic of Liberia except as hereinafter mentioned, be and the same are hereby repealed; and from and including the effective date of this Act all internal revenues of the Republic shall be such as are herein enumerated and shall be paid, collected and deposited, in the manner and form prescribed herein.

ARTICLE I

ADMINISTRATION, COLLECTION, AND DEPOSIT OF INTERNAL REVENUES.

Section 1. The internal revenues of the Republic, as prescribed by this Act, shall be collected through the Bureau of Revenues.

Section 2. All internal revenues and receipts of the Government, from whatever source, shall be deposited in the designated official Depository.

Section 3. It shall be prohibited for any head of Department, or other Government official, to prescribe by regulation, or order, any tax, license fee, stamp duty, or other form of revenue, additional to and not specified in this Act; and any violation of this provision, or any collection of any tax, license fee, stamp duty, or other form of revenue, not prescribed by this Act, by any head of Department or other official of Government shall subject such head of Department, or other official of Government to removal from office, to prosecution before any court of competent jurisdiction, and to a fine of one hundred dollars (\$100.00), and payment of all court cost. This provision does not apply to a municipal corporation which by charter or law is authorised to impose local taxes, and collect fees prescribed by its ordinances.

Section 4. Any official of Government responsible for the collection of, or who may collect, any of the revenues prescribed by this Act, is required to deposit all revenues so collected with the Office of the Bureau of Revenues in the county, territory or district in which such revenues are collected for deposit in the official government depository; and any official of Government failing to comply with the provisions of this section shall be prosecuted before any court of competent jurisdiction and upon conviction shall forfeit and pay to the Government the sum of five hundred dollars (\$500.00) or be imprisoned at hard labour for a period of two years, or both.

ARTICLE 2.

TAXES: REAL ESTATE TAXES.

Section 1. On and after January 1, 1938, there shall be levied and collected annually taxes on real estate at the rates and under the conditions hereinafter provided:-

- (a) On each city or town lot, two dollars (\$2.00); and in addition thereto one-half of one per centum ($\frac{1}{2}\%$) of the assessed value of any building and/or other improvement thereon.

For purposes of this article a city or town lot shall be construed to be a parcel of land of such size and area

as has been or may be designated by competent authority or so described and delimited on any official map or plot of the respective commonwealth district, municipality or township within the corporate limits of which such lot is situated; provided however, that any fraction of a lot which is separately owned shall be considered as a whole lot.

- (b) On each parcel of land within the corporate limits of any commonwealth district, municipality or township, which has not been subdivided into lots, five cents (\$0.05) per acre, or fraction thereof, or two dollars and fifty cents (\$2.50) on each parcel not exceeding five (5) acres whichever is greater, and one-half of one per centum ($\frac{1}{2}\%$) of the assessed value of any building and/or other improvement thereon.
- (c) On each parcel of improved farm land not included under paragraphs (a) and (b) of this section, two and one-half ($2\frac{1}{2}$) cents per acre, or fraction thereof or one dollar and fifty cents (\$1.50) on each such parcel not exceeding five acres (5) whichever is greater, and one-half of one per centum ($\frac{1}{2}\%$) on the assessed value of any building and/or improvement made thereon. The term "improved farm land", shall mean any plot of land the cultivated portion of which shall not be less than twenty-five percent (25%) of its total area.
- (d) On all lands outside corporate limits of commonwealth districts, municipalities, townships and settlements, other than farm lands under cultivation and with buildings or other improvements thereon, there shall be levied and collected an annual tax of five cents (\$0.05) per acre, or fraction thereof, provided, however, that the minimum tax per annum on any single parcel of such lands shall be five dollars (\$5.00).

Section 2. All owners of real estate properties are required to file in the Office of the Collector of Internal Revenue of the county, territory, or district, in which such real estate property is located, a correct and specified schedule of all such real estate owned by them. Such schedule shall contain a complete description of such real estate property as to area, classification, location, and show the actual or approximate value thereof. Failure to file the schedule of real estate property as herein prescribed on or before the thirty-first day of December of the year one

thousand nine hundred and thirty-eight (1938), shall cause such real estate property to be assessed as to taxable valuation by tax assessors of the Bureau of Revenues.

Section 3. Any property owner shall have the right of appeal from the decision of a tax assessor as to the appraised value of such property owner's real estate. Such appeal shall be made in writing and addressed to the Collector of Internal Revenue of the county, territory, or district, in which such property is located. The Collector of Internal Revenue concerned shall forward such appeal, together with his recommendations, to the Supervisor of Revenues for a hearing before a Board of Appeals. Such Board of Appeals shall consist of four members and shall be composed of one official of the Bureau of Revenues, who shall be the Chairman of the Board, one representative of the Department of Justice, and two well informed citizens of the locality in which such property is located who shall be designated by the President of Liberia. Each member of the Board of Appeals who is not otherwise employed by the Government, shall receive as compensation for his services an amount of one dollar and fifty cents (\$1.50) for each day, or fraction thereof, of such service, and shall be reimbursed for his actual expenses incurred incident to such service. The cost incurred by the Board of Appeals shall in the first instance be borne by the Government. Should the person or persons filing an appeal fail to establish their claim, they shall be required to refund the Government the cost incurred, and such cost shall be charged against the property involved. The decision of the Board of Appeals as to the appraised valuation of any real estate property, for tax purposes, shall be final on both the Government and the owner of such property unless subsequently overruled and set aside by a court of competent jurisdiction.

Section 4. In the event of appraisals of real estate properties by tax assessors of the Bureau of Internal Revenue, it shall be the duty of the Collector of Internal Revenue of the county, territory, or district, in which such appraised real estate property is located, to give notice in writing to the owners of such property of the appraised value of such property and the amount of the annual tax thereon.

Section 5. All taxes on real estate, as prescribed by this Act, shall be due and payable on the first day of January of each calendar year and shall be declared delinquent if not paid on or before the thirty-first day of October of each calendar year. It is provided, however, that such real estate taxes may be paid in two instalments of equal amounts, the first instalment on the

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first day of April and the second instalment on the first day of October of each calendar year.

Section 6. For failure to pay in full the real estate taxes prescribed in this Act on or before the thirty-first day of October of each calendar year when such taxes are due and payable, there shall be imposed and collected by the Bureau of Internal Revenue, through its authorised representative, a penalty of two and one-half per cent ($2\frac{1}{2}\%$) of the amount of said tax. It is provided, however, that if such tax and such penalty are not paid prior to the thirty-first day of December of the calendar year in which due and payable, suit for the recovery of such delinquent tax or taxes will be entered before any court of competent jurisdiction by the Department of Justice, as hereinafter provided.

Section 7. Any real estate tax delinquent and unpaid on the thirty-first day of December of each calendar year shall be reported by the Bureau of Revenues, through its authorised representative, to the Department of Justice for collection, and, in addition to the cost of collection, there shall be imposed and collected by any court of competent jurisdiction a penalty of seven and one-half per centum ($7\frac{1}{2}\%$) of the amount of such delinquent tax.

Section 8. Real estate properties, either improved or unimproved, when falling within the categories hereinbelow specified, shall be exempt from the payment of the real estate tax:

- (a) All properties owned by the Government.
- (b) All properties owned by churches or religious societies, and foreign or domestic missions, when used for own purposes and not rented or leased to third parties. When rented or leased to third parties such real estate properties shall be subject to the payment of the tax prescribed in this Act and such tax shall be payable by the owner of the property.
- (c) All properties owned by educational institutions and organizations when used for own purposes and not rented or leased to third parties. When such properties are rented or leased to third parties taxes thereon shall be levied and collected as prescribed in this Act.
- (d) All properties owned by masonic and other fraternal organizations when used for own purposes and not

rented or leased to third parties, such properties shall not be subject to taxation.

- (e) All properties of foreign governments on lands leased from or deeded by the Republic of Liberia. Lands and properties of private individuals rented or leased to foreign governments are subject to the tax prescribed in this Act and such tax shall be payable by the owner of such lands and properties.

Section 9. Registrars of Deeds are required to submit to the Bureau of Revenues on the first day of each month a report of all transfers of real estate properties that have been recorded in their office during the month preceding that in which report is made, and all commissioners of public lands are likewise required to submit monthly reports to the Bureau of Revenues of all land grants issued by them during each month of the calendar year.

Section 10. It shall be lawful for the President of Liberia to order that there shall be deducted from the salary of any employee of Government, or from payments to other persons not in the service of the Government, any amount that may be due the Republic of Liberia on account of taxes of any kind or nature, and that amounts so deducted from salaries or other payments be deposited in the Bureau of Revenues and applied against such delinquent taxes. An official tax receipt issued by the Bureau of Revenues shall be deemed to constitute payment in part or in full for any amount that may be due by the Government to any employee or other person.

Section 11. All suits for the recovery of delinquent real estate taxes, irrespective of the amount involved, shall be filed by the Department of Justice in a circuit court in a county jurisdiction and a territorial court in the Territory of Marshall and in such municipal courts as may be prescribed by law; the jurisdiction of which courts is hereby made to extend to all cases falling under the provisions of this Act unless otherwise specified. The facts alleged against a defaulter having been established to the effect that he failed or neglected to pay his or her taxes within the period specified in this Act, judgment shall be rendered against holder of land in default, and an execution ordered against the said land, whereupon the ministerial officer of said court shall be directed to sell the land and convey title to the purchaser. The proceeds arising from such sale shall be applied 1) to the payment of the taxes due thereon,

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2) to the cost of collection, 3) to the cost of suit, and 4) balance, if any there be shall be paid over to the defaulter.

THE HUT TAX.

Section 12. There shall be levied and collected by the Bureau of Revenues an annual tax of one dollar (\$1.00) on each and every habitable hut within the Republic of Liberia, including all such huts as may be located on farms or real estate within corporate limits of cities, townships and settlements. Hut taxes in places exclusively inhabited by uncivilized natives or tribes shall be collected by chiefs or headmen of the district, town or village, and taxes on huts located on private lands, farms or real estate in corporate limits of cities, townships or settlements shall be collected by agents of the Bureau of Revenues from the owners of such private lands, farms, or real estate who shall be responsible for the payment thereof.

Section 13. The President of the Republic may, at his discretion and by Executive Order, increase the hut tax prescribed in the preceding section to an amount not to exceed two dollars and sixteen cents (\$2.16) per hut per annum when in his judgment the economic situation of the Republic so justifies. It is provided, however, that when not inconsistent with the terms and provisions of existing contracts and agreements to which the Government is a part, at least twenty-five per cent (25%) of the total hut tax rate fixed by Executive Order shall be used exclusively by the Government for the benefit of the uncivilized native inhabitants of the Republic in the district in which such tax shall be collected, for the administration of such district; for purposes of education; for the improvement of public health and sanitary conditions, and for the building of roads and bridges, and it is provided further, that the amount herein authorised to be used for administrative purposes shall not exceed twenty-five per cent (25%) of the total tax allotted for the purposes hereinbefore mentioned.

Section 14. The hut tax prescribed in this Act shall be due and payable on January first of each calendar year and if not paid prior to October thirty-first of each calendar year, such tax shall be declared delinquent and a penalty of an additional tax of fifty cents (\$0.50) for each hut so delinquent shall be imposed and collected by the Bureau of Revenues. No cost in addition to the penalty herein provided shall be imposed or assessed.

Section 15. For the purposes of this Act, a hut shall be un-

derstood to mean a small habitable domicile of a man, his wife or wives and minor children. In the event huts are constructed that they can become the domicile of more families than one, the head of each additional family resident therein shall become liable to a hut tax of one dollar (\$1.00).

Section 16. Compensation to chiefs, headmen and non-salaried tax collectors, for services rendered in collecting the hut tax, shall be in a form of a commission of not less than five per (5%) cent and not more than ten per (10%) cent on all amounts so collected, at the discretion of the President of the Republic of Liberia.

Section 17. With the exception of an annual tax of one dollar (\$1.00) as poll tax, and an annual tax of one dollar (\$1.00) as school tax, on all male members of uncivilised native tribes residing within the limits of corporate cities, townships and settlements, the uncivilised native inhabitants of the Republic responsible for the payment of the hut tax prescribed by this Act, shall be wholly free from any other form of taxation, provided, however that any uncivilised native inhabitant, residing in hinterland districts, who may be engaged in mercantile trading operations, shall be required to procure a license for such operations and pay the corresponding fee thereof.

Section 18. Any uncivilised native inhabitant of the Republic serving an enlistment in the Liberian Frontier Force, or engaged as a constable or policeman in any incorporated city, township or settlement, shall be exempt from the payment of the poll and school tax during the period of such enlistment or service.

THE STREET AND LIGHT TAX.

Section 19. From and immediately after the effective date of this Act, there shall be levied and collected an annual tax of one dollar and fifty cents (\$1.50) from each and every person owning real estate in any commonwealth district or municipality, within the Republic of Liberia, and all male citizens of the Republic, of twenty-one years of age and above, who may reside in any such commonwealth district, or municipality but not owning real estate therein, shall likewise be subject to the payment of the tax herein prescribed. Citizens of the Republic who own real estate in one locality, and reside, either temporarily or permanently, in another locality, shall be subject to the payment of the tax in each city or town, of real estate ownership. The tax prescribed in this section shall be levied and collected annually

for the benefit of the commonwealth district or municipality in which such tax is collected and, when so appropriated by the Legislature, shall be disbursed for payment of expenses incidental to the installation and maintenance of lights; for the maintenance and repairs of public buildings; for the construction and upkeep of roads, streets and bridges, and for other public improvements, in such commonwealth districts and municipalities. The provisions of this Section shall not be applied to municipalities and townships having no public lighting systems.

THE SCHOOL TAX.

Section 20. In each and every commonwealth district, municipality, township, or settlement, where a free public school has been established by the Government, every male inhabitant of over twenty-one (21) years of age shall pay an annual school tax of one dollar (\$1.00). The school tax herein prescribed shall not be collected, however, in places exclusively inhabited by uncivilized tribes which are subject to the payment of the hut tax prescribed in Article 2, Section 12, of this Act, even though the Government shall have established free public schools in any such place or places.

THE POLL TAX.

Section 21. Every male citizen of the Republic, of twenty-one years of age and upwards, who does not possess real estate and who is not subject to the payment of the hut tax prescribed in Article 2, Section 12, of this Act, shall pay an annual poll tax of one dollar (\$1.00). The proceeds of the poll tax herein prescribed, when so appropriated by the Legislature, shall be set aside and used for the upkeep, maintenance, repair, and construction, of the public roads and highways, and bridges thereon, within the organised counties and territory of the Republic.

Section 22. The street and light tax, the school tax, and the poll tax, hereinbefore prescribed, shall be due and payable on the first day of January of each calendar year, and shall be deemed delinquent if not paid on or before the thirty-first day of October of each such calendar year.

Section 23. Any suit for the recovery of delinquent poll, school, and street and light taxes, for amounts not greater than ten dollars (\$10.00) shall be filed by a collector of internal revenue in magistrate's court or before any duly appointed justice of the peace, and the defaulter failing to establish proof of payment of the tax by means of an official tax receipt, summary judgment shall be rendered against the defaulter.

Section 24. On all citizens of the Republic of Liberia, of sixteen years of age or over, of either sex, who leave the confines of the Republic for foreign territory, there shall be levied and collected a head tax of four dollars (\$4.00) prior to his or her departure from the Republic. The tax prescribed by this Section shall be paid to the collector of customs at the port of departure who shall issue his official receipt therefor. It shall be unlawful for any steamship company, or any agent thereof, to sell, or issue a steamship ticket, or furnish transportation from any port of the Republic to any foreign port, to any citizen subject to the payment of the head tax herein prescribed, unless and until such citizen exhibits an official receipt, issued by the collector of customs at port of departure as evidence of the payment of the tax. Any violation of this provision will subject the offending steamship company, or agent thereof, to a fine of fifty dollars (\$50.00) which will be imposed and collected by the Collector of Customs at the port of departure. The tax prescribed in this Section shall not be applied to Liberian labourers employed as deck-hands on foreign vessels under existing laws and regulations, who are subject to payment of a headmoney tax of one dollar (\$1.00) on each voyage so employed. Nor shall the head tax herein prescribed be applicable to Liberian citizens, inhabitants of hinterland districts and county jurisdictions, who cross the frontiers of the Republic from time to time. In the interest of trade, such Liberian citizens shall only be required to obtain from their respective district commissioner a written permit for departure from the Republic upon which such permit there shall be charged a stamp duty of twenty-five cents (\$0.25). The head tax of four dollars (\$4.00) heretofore imposed and collected from Liberian citizens leaving the Republic as deck or third class passengers is hereby revoked.

THE GOVERNMENT TAX FEE IN JUDICIAL CASES.

Section 25. It is herein provided that, in all civil suits except actions of divorce hereafter tried and disposed of in the municipal, county, and superior courts, as well as in the court of justices of the peace, district commissioners, paramount chiefs and clan chiefs, and county superintendents, there shall be imposed and collected from the party failing in the action of a tax fee of one dollars (\$1.00). Such tax fee shall be collected by the ministerial officer of courts of the county superintendent, the district commissioner, the justice of the peace, paramount chief or clan chief, and deposited in the Bureau of Revenues within ten (10) days after the end of the month with-

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in which such tax fee shall have been received by such court representative. It is further provided that each court representative hereinbefore mentioned, shall submit to the Bureau of Revenues, at the close of each month, an exact statement of the tax fees collected and deposited by him during the month. Failure to submit such statement, or failure to deposit in the Bureau of Revenues any of the tax fee collected in accordance with this Act, shall render the court representative concerned liable to a fine of twenty-five dollars (\$25.00) or dismissal from office, or both, as the President of the Republic shall direct.

ARTICLE 3.

LICENSES.

Section 1. No person, or persons, corporation, association, society, or company, may engage in business or in the practice of a gainful profession, trade, or occupation, within the Republic of Liberia, except by virtue of a license duly issued by the Bureau of Revenues, through an authorized representative, and upon payment of a license fee as hereinafter prescribed.

SCHEDULE OF LICENSES AND LICENSE FEES.

1. Alien Artisan	\$12.00
2. Accountant, Certified	25.00
3. Architect	25.00
4. Auctioneer	25.00
5. Automobile, when not used for transportation of passengers or freight for hire	10.00
6. Automobile, when used for transportation of passengers and freight for hire	20.00
7. Banking, Montserrado County	150.00
8. Banking in counties other than Montserrado	50.00
9. Bicycle	1.50
10. Big Game Hunting	250.00
11. Blacksmiths	5.00
12. Boat, Motor or steam, for hire	25.00
13. Boat, propelled by oars other than canoes	10.00
14. Boat-builders	10.00
15. Cafes	100.00
16. Canoe	.75
17. Carpenters	5.00
18. Clerks	5.00
19. Commission Agent	25.00
20. Contractor, Building or Construction	25.00
21. Civil Engineer	25.00
22. Dentist or Dental Surgeon	25.00
23. Distiller or Distillery	100.00
24. Driver or Chauffeur (Automobile or Truck)	5.00
25. Driver, Engineer or Pilot of Motor steam boat	5.00

26.	Drugs or Medicines, sale of.....	\$ 25.00
27.	Explore, to	200.00
28.	Goldsmiths	25.00
29.	Graded (Dry Goods) License Grade A,	100.00
30.	Graded (Dry Goods) License Grade B,	100.00
	for each \$1,000.00 capital stock value over \$10,000.00.....	3.00
31.	Graded (Dry Goods) License Grade C,	75.00
32.	Graded (Dry Goods) License Grade D,	50.00
33.	Graded (Dry Goods) License Grade E,	37.00
34.	Graded (Dry Goods) License Grade F,	25.00
35.	Graded (Dry Goods) License Grade G,	12.00
36.	Graded (Dry Goods) License Grade H,	6.00
37.	Hotel, Restaurant, Pension, Boarding House	10.00
38.	Import and Export	25.00
39.	Lawyer	25.00
40.	Liquor, sale of domestic	75.00
41.	Liquor, wholesale	250.00
42.	Liquor, retail, of foreign manufacture	150.00
43.	Liquor, general, including wholesale and retail of foreign and domestic manufacture	300.00
44.	Masons	5.00
45.	Mining	50.00
46.	Motor Cycle	5.00
47.	Midwife	5.00
48.	Nurse	5.00
49.	Peddler	6.00
50.	Pharmacist	25.00
51.	Physician	50.00
52.	Plumber	5.00
53.	Printers	5.00
54.	Prospect, to	50.00
55.	Shipwrights	25.00
56.	Shoemakers	5.00
57.	Stenographers	5.00
58.	Surveyor	25.00
59.	Tailors	5.00
60.	Truck, motor, when not used for transportation of passen- gers or freight for hire	10.00
61.	Truck, motor, when used for transportation of passengers and freight for hire	25.00
62.	Trailer for motor vehicles	5.00
63.	Typists	5.00

Aliens engaged in the practice of any profession, trade or occupation enumerated in the Schedule shall be assessed twice the sum charged against the native citizens in the above schedule.

Section 2. All licenses hereinbefore enumerated shall be issued by Collectors of Internal Revenue in the respective counties and territory, and by Collectors of Internal Revenue or Revenue Agents in the several districts throughout the Republic, and unless otherwise provided, such license shall be valid only in the county, territory, or district for which issued; provided, however, an occupational license, issued in any district or county of the Republic, shall be valid in all parts of the said Republic.

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Section 3. Licenses shall be granted annually for one calendar year and all licenses shall terminate on the last day of December of each such calendar year. It is provided, however, that any person, or persons, corporation, association, or company, commencing business, or the practice of a gainful profession, trade, or occupation, after the first day of any calendar year, a license may be issued for the unexpired portion of such calendar year, and the fee therefor shall be collected at the rate of one-twelfth of the fee prescribed for one full calendar year for each month, or fraction thereof, from date of issue of such license to the last day of such calendar year.

Section 4. Licenses shall not be transferable to third parties. No refund shall be made of any part of a license fee in the event operations under license cease prior to the end of the calendar year for which such license has been issued.

Section 5. A physician, dentist, nurse, midwife or pharmacist shall be any person certified as such by the Medical Board. Collectors of Internal Revenue and Revenue Agents, or any duly authorized representative thereof are prohibited from issuing any license for the practice of medicine, dentistry or pharmacy unless the applicant for such license shall exhibit a certificate of competency issued by the Medical Board as prescribed by existing law. Likewise no license shall be issued to any lawyer unless and until the applicant for such license exhibit a certificate of qualification to practice or a certificate of admission to the Bar of any Court, and no license will be issued for the operation of any automobile or motor truck, or to a driver or chauffeur thereof, unless and until the applicant therefor has produced and exhibited a certificate of fitness or a certificate of competency, issued in accordance with existing regulation by the Department of the Interior. It is provided, however, that in the event of the renewal of any such license as mentioned herein, from year to year, the requirements of of this provision of the Revenue Act need not be enforced.

Section 6. Any person, or persons, corporation, association, society, or company, holding a banking or general trading license shall be permitted to obtain a special license for each branch, office, store or factory, established within the county, territory, or district, for which such banking or general trading license has been issued upon payment of the fee prescribed in this Act for a special license.

Section 7. Any person engaged in the sale of merchandise,

or the carrying on of trade and barter who shall sell goods in small quantities, but who shall have no fixed place of business and shall travel from place to place, shall be considered as a peddler, and every such individual travelling about shall obtain a separate license as a peddler and pay a fee therefor as hereinbefore prescribed. A peddler's license shall be issued only to individuals and shall not be issued in the name of any corporation, firm, association, society, company, or combination or group of individuals engaged in trade.

Section 8. Any person, or persons, corporation, association, society, or company, engaged in the business of importing or exporting foreign or domestic alcoholic beverages, within the Republic, shall be considered a liquor dealer when such merchant shall sell either brandy, whisky, beer, wine, medicinal wine, schnapps, gin, rum, claret, or any other alcoholic beverage of foreign or domestic manufacture. A wholesale transaction shall mean a sale for purpose of retail, regardless of the quantity sold at a single transaction. A wholesale sale as herein defined, can be made only by virtue of a wholesale liquor license.

Section 9. Any person, or persons, corporation, association, society, or company, engaged in the distillation of potable spirits shall be considered to be a distiller and shall be required to obtain a license as such for which the annual fee shall be one hundred dollars (\$100.00).

Section 10. In the distillation of potable spirits within the Republic of Liberia, no person or persons, corporation, association, society, or company shall be allowed to operate any metallic tank other than of brass or of copper, nor shall it be lawful to use any metallic container, other than of brass or of copper, for the transportation or storage of any such potable spirits. Any violation of this provision shall be a misdemeanor and the guilty party, or parties, upon conviction before any court of competent jurisdiction shall be fined in a sum of not less than five (\$5.00) dollars and not more than seventy-five dollars (\$75.00) at the discretion of the court. Any duly appointed representative of the Bureau of Revenues is authorised and empowered to seize forthwith equipment used for the distillation of potable spirits contrary to the provisions of this section. Any potable spirits transported, preserved, or stored, in any metallic container other than of brass or of copper is hereby declared a menace to public health, and any officer of the Bureau of Revenues, any police officer, or any duly authorised employee of the Bureau of Public Health and Sanitation, is

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authorised and empowered to seize and immediately destroy any such potable spirits when found in any metallic container other than of brass or of copper, and no person shall be considered as injured thereby. The officer of the Government making such seizure and effecting the destruction of such potable spirits shall be wholly free from any action for damages as a result thereof.

Section 11. Any person, or persons, corporation, association, society, or company, applying for a license to operate a still shall declare upon oath that he or they are competent and qualified to operate a still. Said declaration shall bear a twenty-five cent revenue stamp of the Republic of Liberia. Upon the presentation of said declaration, duly executed, and upon payment of the prescribed license fee, a license authorising the operation of a still may be issued. Any license issued in accordance with the provisions of this section shall be understood to permit the holder thereof to sell the products of his or their distilling operation locally, or within the municipal jurisdiction in which such still operates, without additional charge. All stills licensed under the provisions of this section, and the owners thereof, shall be registered in the office of the Bureau of Revenues and a metal identification plate, which shall be attached to the still so licensed, shall be issued by the Bureau of Revenues. The cost of such identification plate shall be one dollar (\$1.00) and shall be paid by the owner of such still.

Section 12. ^{amended L. 1936, ch. IX} Except as provided in the preceding section no potable spirits manufactured within the Republic of Liberia may be sold except by virtue of a general trading license, or a license for the sale of liquors of domestic manufacture, as prescribed in section 1, of Article 3, of this Act. It is provided however, that in the case of a license for the sale of liquors of domestic manufacture such license may be issued by the Bureau of Revenues quarterly if applicant so desires and the fee for each four months, or fraction thereof, shall be equal to one-fourth ($\frac{1}{4}$) of the annual license fee hereinafore prescribed.

Section 13. All potable spirits distilled as provided for in this Act may only be sold at a rate strength of forty-five (45) degrees. The Bureau of Revenues is authorised and empowered at any time and place, when deemed necessary, to test all potable spirits of domestic manufacture.

Section 14. Any person or persons, corporation, association, society, or company, who shall engage in the buying and selling

of potable spirits of domestic manufacture of a standard rate of below forty-five (45) degrees, shall upon conviction before any court of competent jurisdiction be fined in a sum of not less than five dollars (\$5.00) and not more than seventy-five dollars (\$75.00) for such offence, or imprisoned until payment of the amount of the fine imposed.

Section 15. Any person, or persons, corporation, association, society, or company, who shall be found operating a still within the Republic of Liberia without first having obtained the prescribed license and identification plate therefor, shall be considered as engaged in the illicit manufacture of potable spirits and upon conviction before any court of competent jurisdiction shall forfeit and pay a fine in an amount of double the amount of the license fee or be imprisoned in the common jail until such license fee and fine have been paid.

Section 16. Any person, or persons, corporation, association, society, or company, duly licensed under the provisions of this Act to operate a still and who intends to cease operations of such still, shall give notice of such intention to the Bureau of Revenues at least thirty (30) days prior to the termination of such operations and shall surrender to the Bureau of Revenues for cancellation the still identification plate under which still operations are conducted. For the resumption of distilling operations all requirements of this Act shall be fulfilled.

Section 17. For the purposes of this Act a graded license shall be issued for mercantile operations in connection with the buying and selling of dry goods, hardware, lumber, kerosene, gasoline and other commodities of trade with the exception of alcohol, alcoholic beverages, and drugs and medicines for the sale of which separate licenses are required.

Section 18. Every person, or persons, corporation, association, society, or company, desiring to obtain a graded license, as defined in Section 20 following, is required to file a sworn declaration of the maximum value of their capital stock in goods as shown during the previous year of business. Such declaration shall be filed with the Bureau of Revenues, or the principal office thereof in the county, territory, or district in which mercantile operations are to be conducted, prior to the last day of December of each year, provided, however, that any person, or persons, corporation, association, society, or company, commencing such mercantile business after the first day of January of each year, shall file a sworn declaration of the

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maximum value of capital stock of goods with which they intend to commence business.

Section 19. For the purposes of this Act the term "Capital Stock," when used in connection with mercantile operations shall mean and imply all dry goods, wares and merchandise exclusive of liquors, alcohol, alcoholic beverages, drugs, and medicines whether imported or not, at cost price including freight, insurance, and Customs duties if any.

Section 20. Graded licenses, as hereinbefore described, shall be granted and issued on a graded basis of capital stock valuation as follows:-

Grade A. When the capital stock in goods is valued at over ten thousand dollars (\$10,000.00).

Grade B. When the capital stock in goods is valued at five thousand dollars (\$5,000.00) and not over ten thousand dollars (\$10,000.00).

Grade C. When the capital stock in goods is valued at four thousand dollars (\$4,000.00) and under five thousand dollars (\$5,000.00).

Grade D. When the capital stock in goods is valued at three thousand dollars (\$3,000.00) and under four thousand dollars (\$4,000.00).

Grade E. When the capital stock in goods is valued at two thousand dollars (\$2,000.00) and under three thousand dollars (\$3,000.00).

Grade F. When the capital stock in goods is valued at one thousand dollars (\$1,000.00) and under two thousand dollars (\$2,000.00).

Grade G. When the capital stock in goods is valued at one hundred dollars (\$100.00) and under one thousand dollars (\$1,000.00).

Grade H. When the capital stock in goods is valued at under one hundred dollars (\$100.00) and this grade shall include all peddler's licenses.

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Section 21. Graded licenses issued in accordance with the provisions of this Act, shall be understood to permit the holder thereof to engage in both retail and wholesale mercantile transactions.

Section 22. Any person or persons, corporation, association, society, or company engaged in mercantile business for which a graded license is required, who shall fail to obtain a license therefor as provided in this Act, shall upon conviction before a court of competent jurisdiction be fined in an amount equal to double the amount of the license fee involved and shall be prohibited from transacting business until such fine and such license fee have been paid.

Section 23. Duly authorized representatives of the Bureau of Revenues shall have the right at any time to ascertain the value of the capital stock in goods of any person, or persons, association, society, or company duly licensed for operations in mercantile business.

Section 24. Any person, or persons, corporation, association, society, or company who makes false declaration of the maximum valuation of their stock in goods shall upon conviction before a court of competent jurisdiction be subject to a fine of not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00) at the discretion of the court.

Section 25. No license for the sale of liquor, alcohol, or alcoholic beverages, nor for the manufacture of potable spirits, in districts exclusively inhabited by uncivilized native tribes, shall be issued or granted unless and until the applicant therefor presents and exhibits a permit for such operations from the Secretary of the Interior or his representative in such districts.

Section 26. Any person, or persons, corporation, association, society, or company, who by virtue of this Act, shall obtain one or more licenses for the transaction of the business in which engaged, shall post and display such license, or licenses, in a conspicuous place in the place of business for which such license or licenses have been issued. It shall be the duty of the Agent, or person in charge, of such place of business to point out and display such license or licenses to any official of the Bureau of Revenues, police officer, or other duly authorized officer of the Government, on demand.

Section 27. It shall be the duty of every peddler, at all times when engaged in the business of peddling, to carry with him and produce a peddler's license, duly issued in accordance with the provisions of this Act, on demand of any officer of the Bureau of Revenues, police officer, and in hinterland districts, to properly authorized officials of the Department of the Interior.

Section 28. Failure to point out, display, or produce a

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license on demand of any duly authorized official, shall be punishable by a fine of five dollars (\$5.00) for the first offence and ten dollars (\$10.00) for each subsequent offence, which amount shall be recoverable before any Justice of the Peace, or a District Commissioner in Hinterland districts.

Section 29. No license issued in accordance with the provisions of this Act may be suspended, revoked or cancelled, except by authority of the President or by order of a court of competent jurisdiction, and then only in consequence of a proven violation of the Revenue or other laws of the Republic of Liberia.

Section 30. Any person, or persons, corporation, association, society, or company who shall fail to comply with the provisions of this Act by not taking out a license, or licenses according to the business carried on in any store, or stores, or other place of business operated by such person, persons, corporation, association, society, or company shall be liable to pay double the sum due, to be recovered before any court of competent jurisdiction, on complaint, filed by the Collector of Internal Revenue of said county, territory, or district and shall pay court costs of recovery, and in addition shall be restrained from doing any further business until the amounts in question are paid and the injunction removed by order of the court, which shall not be allowed until payment has been received.

ARTICLE 4.

STAMP DUTIES.

Section 1. That all deeds, agreements, receipts, bills of exchange, and other documents recording a transaction between two individuals, draft and cheques, except those issued by the general government, bills of lading for export, powers of attorney, inventories of estates, and other documents hereinafter specified, shall be subject to a stamp duty to be paid by the holder of such document, in accordance with the following schedule:-

SCHEDULE OF STAMP DUTIES:

1. Affidavits	\$.25
2. Agreements	1.00
3. Agreements of Lease	1.00
4. Alien Artisan's License	1.00
5. Applications each, not otherwise specified	.25
6. Applications for Mining Claims or Grants	1.00
7. Applications (all) for remedial and other processes which must be in writing	10

8.	Auctioneer's License	\$1.00
9.	Awards in Arbitration proceedings	1.25
10.	Banking License	1.00
11.	Big Game License	1.00
12.	Bills of exchange	.02
13.	Bills of Entry (Customs) containing free goods valued up to \$100.00	.25
14.	Bills of Entry [Customs] containing free goods, each additional \$100.00 or fraction thereof	.25
15.	Bills of Health	.60
16.	Bills of Lading for Export	.05
17.	Boat License	.25
18.	Bonds	.25
19.	Cablegrams, per word	.01
20.	Certificates, notarial or court	.50
21.	Certificates of Admission to the Bar of any court	5.00
22.	Certificates of proof of development or operation of Mining Claim, each	1.00
23.	Cheques, except those issued by the general Government	.02
24.	Commission Agent's License	1.00
25.	Contracts	1.00
26.	Conveyances	1.00
27.	Copies of Certificate of proof of development or opera- tion of Mining Claim	.25
28.	Copies of all papers and documents required by the law of Mines	.25
29.	Customs Entries, both import and export	.02
30.	Declarations	.02
31.	Deeds	1.00
32.	Delivery Order for Goods	.02
33.	Documents required by the Law of Mines, not otherwise specified	.25
34.	Drafts, at sight or otherwise, up to \$ 500.00	.05
35.	Drafts, at sight or otherwise, from \$ 500.00 to \$ 1,000.00	.10
36.	Drafts, at sight or otherwise, from \$ 1,000.00 to \$ 2,000.00	.15
37.	Drafts, at sight or otherwise, from \$ 2,000.00 to \$ 4,000.00	.20
38.	Drafts, at sight or otherwise, from \$ 4,000.00 to \$ 6,000.00	.25
39.	Drafts, at sight or otherwise, from \$ 6,000.00 to \$ 8,000.00	.30
40.	Drafts, at sight or otherwise, from \$ 8,000.00 to \$ 10,000.00	.35
41.	Drafts, at sight or otherwise, over \$10,000.00	.50
42.	Indentures	.25
43.	Inventories of Estates, \$ 50.00 and under	.10
44.	Inventories of Estates, from \$ 50.00 to \$ 100.00	.25
45.	Inventories of Estates, from \$ 100.00 to \$ 200.00	.35
46.	Inventories of Estates, from \$ 300.00 to \$ 500.00	1.25
47.	Inventories of Estates, from \$ 500.00 to \$ 1,000.00	2.50
48.	Inventories of Estates, all over \$1,000.00	5.00
49.	Inventories, not otherwise specified, except Government	1.00
50.	Lawyer's License	1.00
51.	Letters Testamentary of Administration and Guardianship	1.00
52.	Leases	1.00
53.	Licenses, not otherwise specified	.25
54.	License to explore	1.00
55.	License to prospect	1.00
56.	Maps required by the Law of Mines	1.00

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57.	Marriage License	\$ 5.00
58.	Mining License	1.00
59.	Notarial Acts, of any kind	.50
60.	Notice of Filing of Mining Claim	10.00
61.	Papers required under the Law of Mines	.25
62.	Passports	3.50
63.	Peddler's License	.25
64.	Permit of Residence, six months and under	5.00
65.	Permit of Residence, one year	10.00
66.	Permit for exportation of food	.25
67.	Permit (local) for importation of powder, per 1,000 pounds	10.00
68.	Permit (local) for purchase of powder	.05
69.	Permits not otherwise specified	.25
70.	Petitions, under the Law of Mines	1.00
71.	Physician's License	1.00
72.	Power of Attorney	2.50
73.	Protests	.25
74.	Receipts, all, except those issued by the general Government	.02
75.	Retail License	.25
76.	Surveyor's License	1.00
77.	Surveys required under Article 12 of the Law of Mines	1.00
78.	Wholesale License	1.00
79.	Wireless (Radio) messages, per word	.00½
80.	Writs of summons (all) from whatever source	.20

Section 2. On and after the effective date of this Act, it is required that revenue stamps affixed to documents, of any kind or nature specified in the above schedule of stamp duties, shall be defaced and cancelled by means of perforation. Such cancellation and perforation shall be made after the revenue stamp shall have been affixed to a document and in such a manner that the document to which revenue stamp has been affixed shall likewise bear the identical perforation.

Section 3. The responsibility for affixing and cancelling revenue stamps on documents, enumerated in the above schedule of stamp duties, shall be on the official or individual issuing such document. It is provided, however, that revenue stamps affixed to customs entries shall be defaced and cancelled by a Collector of Customs or other duly authorized Customs official.

Section 4. Revenue stamps used in the payment of stamp duties in accordance with the provisions of this Act, shall be affixed to the original document of issue and not on copies thereof. All copies of documents on which stamp duty has been paid shall bear a notation, over the signature of the official or individual issuing the document, to the effect that the required stamp duty has been paid and revenue stamps affixed and cancelled on the original document.

Section 5. It is further required that any official of Government affixing, cancelling and perforating revenue stamps on documents, shall do so in the presence of the person or persons to whom such document is issued and who is liable for the payment of the stamp duty thereon.

Section 6. No document subject to the payment of stamp duty under the provisions of this Act, shall be deemed valid, or be received as evidence in any court of justice unless such document bears revenue stamps of the Republic of Liberia, duly cancelled, in accordance with the provisions of this Act. This provision, however, shall not be understood to exempt from payment of stamp duty any document hereinbefore specified even though such document is not required as evidence before a court of justice.

Section 7. The penalty for failure to affix revenue stamps to documents, as provided in this Act, or to cancel such revenue stamps as herein prescribed, shall be not more than fifty dollars (\$50.00) in each case. Any person or persons convicted in any court of competent jurisdiction of having removed revenue stamps from any document, after such revenue stamps have been affixed to such document and cancelled as required by this Act, shall be fined in an amount of not more than one hundred dollars (\$100.00) or imprisoned at hard labour for a period of one year or both. Any person, or persons, using for the purpose of evading payment of stamp duties, selling or attempting to sell, any revenue stamp that has been previously used on a document subject to stamp duty, when convicted of any such act before a court of competent jurisdiction shall be subject to a fine not more than one hundred dollars (\$100.00) or imprisoned at hard labour for a period of one year, or both.

Section 8. Any official or employee of Government charged with issuing documents subject to payment of stamp duty under this Act, is required to produce for inspection by any duly authorized official of the Treasury Department, by any duly authorized representative of the Auditor, or by any duly appointed Inspector of Revenues, all accounts, records, and copies of documents on which stamp duty has been paid. Failure on the part of any such official or employee of Government to produce such document for inspection upon demand by the officials hereinbefore mentioned, shall subject such official or employee to dismissal from office or such other administrative punishment as the President of the Republic may direct.

Section 9. The sale of contraband, cancelled, or stolen

revenue stamps of the Republic of Liberia, for official use is prohibited and any person or persons found guilty of the sale or purchase, of such contraband, cancelled, or stolen revenue stamps, or of using such stamps on official documents, shall be subject to a fine and imprisonment as prescribed in the preceding Section 7, of this Article.

ARTICLE 5.

MUNICIPAL REVENUES

Section 1. The revenues of the commonwealth districts, municipalities, townships and settlements, shall be considered to be all revenues imposed and collected in virtue of ordinances issued by commonwealth districts, municipalities, townships or settlements, by Legislative authority as prescribed in charters granted by such commonwealth districts, municipalities, townships or settlements. It is provided, however, that no tax or license fee prescribed elsewhere in this Act shall be considered as forming any part of the revenues of any commonwealth district, municipality, township or settlement.

Section 2. All revenues of commonwealth districts, municipalities, townships and settlements, throughout the Republic, shall be collected by the Bureau of Revenues, deposited in the Government Depository, and credited on the books of the Bureau of Revenues to the commonwealth district, municipality, township or settlement, in which collected.

Section 3. The Bureau of Revenues shall furnish each commonwealth district, municipality, township and settlement, a full statement of all revenues collected within such commonwealth district, municipality, township or settlement, immediately after the end of each three month period. Such statement shall include municipal revenues and revenues pertaining to the general Government.

Section 4. No tax, fee, or other form of payment, shall be imposed by any commonwealth district, municipality, township or settlement, except by virtue of a municipal ordinance which must receive the approval of the President.

Section 5. No commonwealth district, municipality, township or settlement, is authorized to appoint any tax collector, or to collect any tax, fee or dues from any citizen thereof except through the agency of the Bureau of Revenues.

Section 6. A budget of each commonwealth district, muni-

municipality, township and settlement, shall be prepared and submitted to the Secretary of the Treasury for the approval of the President each year, and such budget may include as an estimate for appropriation an amount equal to the total of all municipal revenues and seventy-five per cent (75%) of the general Government revenues collected within the respective commonwealth district, municipality, township or settlement during the preceding year.

ARTICLE 6.

FEES

Section 1. All fees hereinafter enumerated except otherwise specified shall be considered as a part of the general revenues of the Republic and the department, bureau or office, responsible for the collection thereof, shall be required to remit all such fees, immediately after collection, to the Bureau of Revenues for deposit in the official Government Depository.

Section 2. The registration of all trade mark designs in Liberia shall be made at the Department of State and fees in connection therewith are prescribed and shall be collected as follows:

1. For the registration of a trade mark.....\$25.00
2. For the renewal of the registration of a trade mark.....10.00
3. For the rectification or alteration of a trade mark5.00
4. For the rectification or alteration of a trade mark in a manner as to materially alter the original design.....25.00
5. For the registration of transfer or assignment of a trade mark1.50
6. For the original publication of an application for the registration of a trade mark.....1.00
7. For each subsequent publication of an application for the registration of a trade mark.....1.00

Section 3. All Letters Patent shall also be issued by the Department of State of the Republic and the following fees are prescribed therefor:-

1. For Letters Patent, if applicant be a citizen of Liberia-----\$25.00
2. For Letters Patent, if applicant be an alien-----50.00

Section 4. In connection with an Act of the Legislature approved March 7, 1932 relative to births, deaths and burials, it shall be lawful for the Bureau of Public Health and Sanitation to collect fees as prescribed in the following schedule:-

1. For registering a birth, when the child is more than two but not more than twelve months old-----\$0.60
2. For registering a birth, when the child is more than twelve months old-----1.25
3. For entering the baptismal or other name of a child upon a certificate being produced after registration of birth-----0.25
4. For registering a death after the expiration of three days after such death-----0.60
5. For correction of error of fact in register-----0.50
6. For each inspection of any entry in any register, or for each search of registers, and indexes, in any Registry Office-----1.00
7. For general search in the indexes and registers in the custody of a principal registrar-----5.00
8. For every particular search in the indexes and registers in the custody of a principal registrar-----2.50
9. For each certified copy of an entry in a register-----0.50

Section 5. With regard to an Act of the Legislature relating to matrimonial causes, approved February 14, 1936, the following fees are prescribed:

1. For a marriage license issued in a case of emergency-----\$20.00
2. For the personal compensation of a Registrar in connection with issuing a special marriage license-----5.00
3. For personal compensation of a Registrar in connection with issuing an ordinary marriage license-----2.50
4. From the plaintiff in action for a divorce-----50.00

Section 6. All fees chargeable in the courts of a district commissioner, paramount chief and clan chief, and by county superintendents, of a non-revenue character, shall conform to the following schedule:

COURT COSTS.

Government tax for issuing and serving Writ	\$0.96
Messenger's fee (to be paid by plaintiff only)	
First day	0.48
Each additional day	0.12
Government tax fee, each case	1.00
Government Court fees covering swearing of witnesses, bond, etc.	1.68
Chief's Fee, Paramount Chief's Court	2.00
Chief's Fee, Clan Chief's Court	1.50
Clerk's Fee, Paramount and Clan Chief's Court	0.96
District Clerk's fee for preparing transcript of record on appeal	1.00
Service of witness (to be paid to individual by litigant concerned)	0.24

Any fees charged over and above those fixed in the above schedule, except the government tax fee prescribed in Section 25, Article 2, of this Act shall be regarded as extortion and the party guilty of overcharge shall be prosecuted and dismissed from office.

ARTICLE 7. FINES AND FORFEITURES

Section 1. All amounts accruing from all fines and forfeitures from whatsoever source, whether executive, administrative or judicial, shall be considered as a part of the general revenue of the Republic and shall be paid into the Bureau of Revenues in legal tender of the Republic, by the collecting officer.

Section 2. From and immediately after the passage of this Act all interior, coast, and special commissioners, paramount chiefs, and clan chiefs, who shall, in the discharge of their duties, collect any fines for any purpose whatsoever, shall immediately deposit the amounts accruing therefrom with the revenue agent

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or collector of internal revenue of the district, county, or territory, in which such fine is collected, and all collecting officers hereinbefore mentioned shall be required to render to the Department of the Interior and to the Bureau of Revenues a monthly report of all such fines imposed, collected and deposited.

Section 3. It is further required that all amounts of fines collected by the Secretary of the Interior, or other administrative official of Government, shall likewise be delivered to the Bureau of Revenues, or the authorized agent thereof in the county, territory, or district, in which such collections are made, and a monthly report of all such fines imposed, collected and deposited shall be made to the Bureau of Revenues.

Section 4. Any commissioner, or other official of Government, who shall fail to comply with the provisions of the preceding sections of this Article, and upon proof thereof, before any court of competent jurisdiction, shall be adjudged guilty of a misdemeanor and shall forfeit and pay the sum of five hundred dollars (\$500.00) and be immediately dismissed from office.

Section 5. All fines and forfeitures when collected in kind shall be sold at public auction to the highest bidder after due notice of sale has been given, and the proceeds arising from such sale shall be delivered to the Bureau of Revenues as prescribed in section 1, of this Article of the Revenue Act.

ARTICLE 8.

POSTAL REVENUES

Section 1. Postal revenues are described as being receipts from the sale of postage stamps, rentals of post office boxes, and fees in connection with the sale of postal money orders, and all such revenues shall be considered as a part of the general revenues of the Republic.

Section 2. The several postmasters throughout the Republic, stamp agents, or other officials, responsible for the sale of postage stamps, rent of post office boxes, and collection of fees in the case of postal money orders, are required to deposit all revenues so collected in the official depository on the last day of each week in which such sales or collections are made, and any postmaster, stamp agent, or other official, failing so to do shall be subject to suspension from duty and office, or dismissed from office, at the discretion of the President of the Republic.

Section 3. Any postmaster, stamp agent, or other official, responsible for the sale of postage stamps, shall render to the Postmaster General, on forms prescribed and furnished by the Post Office Department, a monthly statement of all postage stamp operations. The Postmaster General shall furnish a summary account of all such operations to the Bureau of Revenues.

Section 4. Any duly authorized inspector of revenues, or representative of the Auditor of the Republic of Liberia, shall have the right to enter any post office, or other office where postage stamps are sold, for the purpose of inspecting or auditing the postage stamp accounts and cash of the responsible official, and any postmaster, or other official who shall refuse to permit such inspection or audit by an inspector of revenues or representative of the Auditor, to examine and audit his or her accounts and cash, shall be considered guilty of a misdemeanor and shall be immediately suspended from duty and office and upon proof of such misdemeanor before any court of competent jurisdiction shall be fined in an amount of not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00) and be dismissed from office without privilege of reinstatement.

ARTICLE 9.

STAMPS AND STAMP AGENTS.

Section 1. Stamp agents shall not be subject to Civil Service classification and shall be appointed by the President of the Republic. In the case of postage stamp agents, appointments may be made by the President at large or upon the recommendation of the Postmaster General. Revenue stamp agents, are appointed by the President upon nomination by the Secretary of the Treasury or in a proper case by the Financial Adviser, and all stamp agents are required to file a surety bond in an amount to be determined by the Secretary of the Treasury prior to entering upon their official duties.

Section 2. All officers, offices, and agents responsible for the custody and sale of stamps of the Republic of Liberia shall submit, on the first day of each month, a complete report of stamp operations during the month preceding in pursuance of regulations approved by the President of Liberia. Such reports shall specify in detail:

- a - Stamps on hand on the first day of the month, by number, denomination, and value.
- b - Stamps received from the Treasury Department during the month, by number, denomination, and value.

- c - Stamps sold during the month, by number, denomination and value; and
- d - Stamps on hand at the close of business on the last day of the month, by number, denomination and value.

Section 3. Neither revenue stamps nor postage stamps shall be used for purposes other than provided by law, and neither class of stamps may be substituted one for the other.

Section 4. The Secretary of the Treasury is charged with the custody and delivery of all stamps of the Republic of Liberia, whether postal or internal revenue, or other stamps of value that may hereafter be adopted. The Secretary of the Treasury shall deliver stamps of the Republic of Liberia to the Post Office Department in regard to postage stamps, and to the Bureau of Revenues in regard to revenue stamps, for sale and distribution to the various officers, offices and agents, only in consequence of a stamp requisition made by the head of the department or bureau concerned. Requisitions for postage and revenue stamps shall only be made on a form as prescribed by the Secretary of the Treasury.

Section 5. Except as hereinafter provided, it shall be unlawful for any official or employee of Government, or other person, to increase or decrease the value of any revenue or postage stamp of the Republic, by surcharge, overprint, or other means. It is provided however, should the Government, at any time, deem it necessary due to an emergency to increase or decrease the value of postage or revenue stamps of any denomination, such increase or decrease in value may be made, and for that purpose the President is authorized to appoint a Board of Officials of Government in such number and under such instructions as he may deem appropriate. Such increase or decrease in value of a stamp shall be made by means of a surcharge or an overprint to designate the new value, and no revenue or postage stamps other than those held under custody of the Secretary of the Treasury may be used for such purpose. A full report of the number and denomination of postage or revenue stamps surcharged or overprinted together with the new value thereof shall be made by the Board to the President, the Secretary of the Treasury, and the Auditor.

ARTICLE 10.

GENERAL PROVISIONS.

Section 1. No trading license of any kind, for mercantile operations in hinterland districts inhabited exclusively by uncivilized

citizens of the Republic, shall be granted by the Bureau of Revenues, or any authorized agent thereof, unless and until the applicant for such license shall have complied fully with the provisions of the Act of the Legislature permitting unrestricted trade in the hinterland of Liberia, approved December 18, 1930.

Section 2. Any regulations for the efficient administration of this Act by the Bureau of Revenues which the President may promulgate by Executive Order, from time to time, shall have full force and effect of law until revoked or amended by subsequent Executive Order or by action of the Legislature.

Section 3. Any inspector of revenues, collector of internal revenue, revenue agent, or other employee of the Bureau of Revenues, when lawfully deputized by the Attorney General of the Republic, or judge of any circuit court, shall have full power of arrest and seizure in any case of violation of any of the provisions of the Revenue Act.

Section 4. Revenue officials are prohibited from entering any private building, or other private property, for the purpose of search, seizure, and arrest, unless armed with a legal search warrant as required by law.

Section 5. Any person, or persons, usurping the powers and duties of a revenue official or employee, or falsely representing himself or themselves as a revenue official or employee, shall be subject to arrest and prosecution before any court of competent jurisdiction, and upon conviction shall be subject to a fine in an amount of not less than fifty dollars (\$50.00) or more than five hundred dollars (\$500.00), or imprisonment at hard labour for a period of not less than six (6) months nor more than two years at the discretion of the court.

Section 6. The duties and responsibilities formerly pertaining to revenue courts shall be performed and assumed by the Revenue Divisions of the several Circuits, and by such other courts as may be prescribed by law, and, with the exception provided in Section 23, Article 2, of this Act, the prosecution of defaulters, the collection of delinquent taxes, and for violation of the provisions of this Act, shall be reported to the Attorney General of Liberia whose duty it shall be to prosecute all such cases before the courts without undue delay. In the hinterland districts of the Republic the prosecution of all revenue cases shall be conducted before the court of the district commissioner.

Section 7. As it is considered incompatible with the best interests of Government for officials and employees of the Bureau

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of Revenues to engage in any of the occupations for which a Government license is required, under Article 3, of this Act, it is prohibited for such officials and employees to be so engaged; and any violation of this provision will subject such violator to immediate dismissal from the service of the Government.

Section 8. All fiscal operations of the Government of Liberia shall be recorded, accounted, and reported by calendar years, and the calendar year shall be considered as the fiscal year.

Section 9. This Act shall be entitled: "AN ACT TO PROVIDE AN INTERNAL REVENUE CODE OF THE REPUBLIC OF LIBERIA" and shall be effective on January 1, 1938.

Any law to the contrary notwithstanding.

Approved December 11, 1937.

CHAPTER XXVI.

AN ACT FIXING THE DAY OF ADJOURNMENT OF THE THIRD SESSION OF THE THIRTY-EIGHTH LEGISLATURE OF THE REPUBLIC OF LIBERIA.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Act, the 3rd Session of the 38th Legislature of the Republic of Liberia adjourn sine die on the 15th day of December A. D. 1937.

Any law to the contrary notwithstanding.

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PRIVATE ACTS
OF THE
THIRTY-EIGHTH LEGISLATURE
OF THE
REPUBLIC OF LIBERIA.

CHAPTER XXVII.

AN ACT RESTORING THOMAS E. C. PELHAM AND ROBERT W. DRAPER OF THE CITY OF GREENVILLE SINOE COUNTY, TO CITIZENSHIP.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Act, Thomas E. C. Pelham and Robert W. Draper of the City of Greenville, County of Sinoe, Republic of Liberia, are hereby restored to citizenship.

Section 2. This Act shall take effect immediately and be published in hand-bills.

Any law to the contrary notwithstanding.

Approved October 30, 1937.

CHAPTER XXVIII.

JOINT RESOLUTION GRANTING CECILIA V. LIBERTY OF GRAND BASSA COUNTY, REPUBLIC OF LIBERIA, ANNUITY.

Whereas the Honourable Stephen A. Liberty of the County of Grand Bassa, deceased, faithfully served his Country as a Member of the House of Representatives, Republic of Liberia,

for a period of fifteen years during which time he was twice elected Speaker of said august Body, which position he held up to the time of his death, which caused an irreparable loss to his widow, Cecilia V. Liberty; and

Whereas, it has always been the policy of the Government to show in a concrete way appreciation for faithful, honest and patriotic services rendered by her citizens with a view of stimulating others to like services; and

Whereas, the Honourable Stephen A. Liberty, during his lifetime did measure up to all such requirements in the various positions held by him in the Government up to the time of his death, at which time he was a Member and Speaker of the Honourable House of Representatives of the Republic of Liberia; THEREFORE,

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Joint Resolution, Cecilia V. Liberty, widow of the late Stephen A. Liberty, be and is hereby granted an annuity in the sum of one hundred and fifty dollars (\$150.00) during her natural lifetime.

Section 2. That the Secretary of the Treasury under Warrant of the President, be and is hereby authorized to draw for same out of any monies in the public treasury not otherwise appropriated, in monthly instalments of twelve dollars and fifty cents (\$12.50).

Section 3. This Joint Resolution shall be effective as from the first day of January, A. D. 1938.

Any law to the contrary notwithstanding.

Approved November 26, 1937.

CHAPTER XXIX.

AN ACT INCORPORATING JOHN B. McCRITTY'S MEMORIAL SCHOOL, MONROVIA, MONTSERRADO COUNTY.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and after the passage of this Act, John B. McCritty's Memorial School, of which Mary Jacques

McCrittty is Principal, M. Massaquoi, Tutor, together with all others and their successors in office, is hereby declared a body politic and corporate with perpetual succession by the name and style of "John McCrittty's Memorial School," Monrovia, Liberia, with the power to hold, own and enjoy real and personal estate to the value of ten thousand dollars (\$10,000.00) that may be acquired by purchase, gift, or otherwise.

Section 2. The said school shall have power to sue and be sued, plead and be impleaded before any of the courts of this Republic having competent jurisdiction, and shall be privileged to do all other things done by similar bodies politic and corporate according to law.

Section 3. This Act shall take effect immediately and be published in hand-bills

Any law to the contrary notwithstanding.

Approved November 24, 1937.

CHAPTER XXX.

JOINT RESOLUTION GRANTING HANNAH C. L. SMITH OF THE COUNTY OF GRAND BASSA, REPUBLIC OF LIBERIA, ANNUITY.

Whereas Major Lemuel L. Smith of the Liberian Frontier Force, deceased, faithfully served his country in the Liberian Frontier Force, rising from the grade of Third Lieutenant to that of Major, which service covered a period of twenty years, and in which service he died during the month of April, A. D. 1931, which has caused an irreparable loss to his widow, Hannah C. L. Smith; and

Whereas, it has always been the policy of the Government to show in a concrete way appreciation for faithful, honest and patriotic services rendered by her citizens with a view of stimulating others to like services; and

Whereas, Major Lemuel L. Smith, during his long service in the Liberian Frontier Force did measure up to all standards of an honest and faithful officer, and up to the time of his death had attained to the highest rank in the Liberian Frontier Force; THEREFORE:

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of

this Joint Resolution, Hannah C. L. Smith, widow of the late Lemuel L. Smith of the Liberian Frontier Force, is hereby granted an annuity in the sum of one hundred and fifty dollars (\$150.00) during her natural lifetime.

Section 2. That the Secretary of the Treasury under Warrant of the President, be and he is hereby authorized to draw for same out of any monies in the public treasury not otherwise appropriated, in monthly instalments of twelve dollars and fifty cents (\$12.50).

Section 3. This Joint Resolution shall be effective as from the first day of January A. D. 1938.

Any law to the contrary notwithstanding.

Approved November 26, 1937.

CHAPTER XXXI

AN ACT RESTORING NAPOLEON B. LOGAN OF THE COMMONWEALTH DISTRICT OF BUCHANAN, GRAND BASSA COUNTY, TO CITIZENSHIP.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Act, Napoleon B. Logan of the Commonwealth District of Buchanan, Grand Bassa County, Republic of Liberia, is hereby restored to citizenship.

Section 2. This Act shall take effect immediately and be published in hand-bills.

Any law to the contrary notwithstanding.

Approved November 29, 1937.

CHAPTER XXXII

AN ACT DECLARING LEGAL THE PRESENT MARRIAGE OF P. G. WOLO TO MILISA DENNIS-WOLO OF THE COUNTY OF MONTSEERRADO, REPUBLIC OF LIBERIA.

Whereas by an Act of the Legislature, approved February 14, A. D. 1936, the marital relation heretofore existing between P. G. Wolo and Juah Weeks-Wolo was duly dissolved and annulled; and

Whereas by virtue of the said Act of the Legislature the said P. G. Wolo did in compliance with the requirement of law of the land and with appropriate observance of religious rites subsequently marry one Milisa Dennis; Therefore,

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That the marriage of P. G. Wolo to Milisa Dennis has been legal from the date of its consummation, said P. G. Wolo being a single person in law to all intents and purposes, at the time said marriage was contracted.

Section 2: That the question of the legality of said marriage does not, cannot and shall not arise, and is not a proper subject matter for adjudication in the courts of this Republic; it being the outcome or result of a former marriage regularly annulled by the Legislature of Liberia for causes not at the time cognizable before any court of the Republic of Liberia.

Section 3. Any judge or court violating the provisions of this Act shall be held in contempt by the Legislature of Liberia for malfeasance of office, and ordered removed from office.

Section 4. This Act shall take effect immediately and be published in hand-bills.

Any law to the contrary notwithstanding.

Approved November 29, 1937.

CHAPTER XXXIII.

A JOINT RESOLUTION INCORPORATING J. J. MINOR'S LODGE NO. 144 OF THE UNITED BROTHERS OF FRIENDSHIP AT FORTSVILLE, ST. JOHN'S RIVER CITY, GRAND BASSA COUNTY, REPUBLIC OF LIBERIA.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Joint Resolution, Charles A. McIntosh, Worthy Master, C. E. Bernard, D. M., Joseph Bernard, Worthy Secretary, W. E. Roberts, Assistant Secretary, J. T. Bernard, W. Treasurer, Joseph E. Holt, W. Chaplain, H. C. Reeves, R. S., R. Z. Reeves, L. S., W. E. Avery, I. S., Joseph E. Reeves, O. S., Thomas L. Frazier, Trustee, James R. Page, Trustee, W. H. Reeves, Junior Pilot, James S. Hill, Senior M., Joseph Washington, Junior M., Josiah T. Junius, Sick Committee, David Morris, Sick Committee, officers of the said J. J. Minor's Lodge and their successors in office are hereby incorporated, declared and constituted a body corporate and politic with perpetual succession to take, hold, possess and enjoy both real and personal estate by grant, purchase or otherwise.

Section 2. That said Lodge is hereby granted the right and privilege to sue and be sued, plead and be impleaded in and before any of the courts in this Republic, and to be allowed to acquire and possess real and personal property to the value of twelve hundred dollars, (\$1,200.00) and to have the right and privilege to do all other acts and things done by similar bodies corporate and politic.

Any law to the contrary notwithstanding.

Approved November 29, 1937.

CHAPTER XXXIV.

AN ACT INCORPORATING THE LIBERIAN STENOGRAPHERS ASSOCIATION.

Whereas, the Liberian Stenographers Association has been organized for the purpose of providing qualified stenographers for Public Service, and

Whereas, it is the desire of this Association to conduct classes throughout the Republic, from which a greater number of stenographers will be available, and

Whereas, the object of the Association will be to protect the interest and status of its members and to provide greater proficiency in the profession; Therefore,

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Act, Roland T. Dempster, President, Eugenia Simpson-Cooper, Vice President, Sophia E. Dunbar, Secretary, C. W. Davies Johnson, Director of Stenographic School, John D. Cox, Treasurer, C. L. A. Davies, Critic, L. B. Jacobs, R. S. S. Bright, K. Jefferies Adorkor, Mai Wiles, E. O. Akinselure, Esli Holder, J. K. Morris, T. N. Rolland, Etmonia Howard, B. P. Sacko, Rebecca Cassell, James S. Swaray, Francis T. Grimes, Adelaide Dayrell, M. W. Davies, James J. Pearce, A. M. W. Collins, G. W. Martin, Rudolph Grimes, R. N. Lewis, C. E. Morris, L. B. Nicols, Sadie Cummins, Edwin G. Holge, L. B. Andrews, Isaac Grey Woods, W. A. B. Bucornor, Borkai Freeman, E. O. K. Freeman and such other persons who are or may become officers and members of the said Association, be and are hereby constituted and declared a body corporate and politic under the name and style of the Liberian Stenographers Association and as such, may sue and be sued, plead and be impleaded in any of the courts of this Republic having competent jurisdiction. They shall have the power to acquire, possess, hold and enjoy real and personal estate to the value of \$50,000.00 (fifty thousand dollars), and shall make and amend rules, regulations or bye-laws for the governance of said Association, provided such rules, regulations or bye-laws are not repugnant to the Constitution and the existing laws of this Republic, and may do any or all the acts or things as are usually done by similar bodies politic and corporate. They shall also have the power to use a common seal which shall appear on the face of all public documents of the Association.

Section 2. The Association shall have authority to conduct classes throughout the Republic, to prescribe courses of instruction, to collect fees therefor, and issue certificates of proficiency to graduates, which certificates may be accepted by the Commissioner of Civil Service of the Republic as evidence of the competency of the holder in the stenographic art. Provided nevertheless, this provision shall be effective only when and if the Commissioner of Civil Service is satisfied that the courses prescribed by the Association meet the efficiency test required by Government.

Section 3. Every certificate thus obtained shall bear \$2.00

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revenue stamp of the Republic, and be signed by the appropriate officer of the Association. An authentic certificate thus signed, shall be accepted by the Commissioner of Civil Service as evidence of the qualification of the holder who may with or without further examination, as the Commissioner may decide, be admitted to Civil Service status.

Section 4. That no person or persons shall engage themselves as stenographers to any person or persons, firm, corporation or Government Service within the Republic without first having himself, herself or themselves registered with the Association on a written application for said registration, bearing a (25 cts.) twenty-five cents revenue stamp of the Republic accompanied by a diploma or certificate or some other documentary evidence to his, her or their knowledge of the art as the basis of said application for registration.

Section 5. That no person or persons, firm, corporation or other institution shall have the right to engage or secure the professional service of any stenographer without the knowledge of and certification by the Liberian Stenographers Association.

Section 6. The Association shall have power to suspend any of its members, and to withdraw or cancel his or her certificate for professional misconduct.

Section 7. That each member of this Association shall sign all public documents as "Certificated Stenographer" after his or her signature.

Any law to the contrary notwithstanding.

Approved December 13, 1937.

CHAPTER XXXV.

AN ACT INCORPORATING THE "PRIDE OF ARTHINGTON TEMPLE" NO. 137, S. M. T., ARTHINGTON, MONTSEERRADO COUNTY.

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of this Act, the organization known as the "Pride of Arthington Temple" No. 137, S. M. T., Arthington, of which Beatrice A. Tyler is Worthy Princess, Salomi Moore, Worthy Vice-Princess, Lillian Hill, Worthy Secretary, L. B. Tucker, Assistant

Secretary, W. H. Tyler, Worthy Treasurer, June Moore, Willie Moore, Reginald L. Brown, Daniel B. Warner, Major M. Branch, Trustees, Lilly Mason, Chaplain, Julia A. Warner, Margaret Grove, Cordelia Moore, Lucretia Raynes, Nora Cooper, Sick Committee, Penelope Moore, Zilla, Viola Tyes, Marshal, Hannah Moore, Senior Marshal, Louise Mars, Elfreda Witherspoon, Mattie Branch, Harriet Trinity, Beatrice Moore, Eugenia Turkle, Dianah Obey, Members, be and the same are hereby declared a body politic and corporate.

Section 2. That said "Pride of Arthington Temple" No 137 S. M. T., Arthington, may sue and be sued, plead and be impleaded in any of the courts within the Republic having competent jurisdiction, may own real and personal property to the value of ten thousand dollars (\$10,000.00), and do all other things legally done by similar bodies politic and corporate.

Section 3. That the said "Pride of Arthington Temple" No. 137, S. M. T., shall be a branch of the fraternal organization in America and Liberia known as the "Sisters of the Mysterious Ten," whose primary object is to enhance humanity and upbuild the Negro Race.

Section 4. This Act shall take effect immediately and be published in hand-bills.

Any law to the contrary notwithstanding.

Approved December 13, 1937.

CHAPTER XXXVI

AN ACT INCORPORATING THE "MONROVIA COUNTRY CLUB" OF MONROVIA.

Whereas, a Club has been organized in the City of Monrovia, under the name and style of "Monrovia Country Club," and

Whereas, the object of said Club is for the advancement of the social, recreational and athletic interest of its members, Therefore

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and immediately after the passage of

this Joint Resolution, C. L. Simpson, President, G. L. Dennis, Vice-President, T. Hector Milton, Secretary, W. D. Nabors, Treasurer, Richard S. S. Bright, Thomas E. Buchanan, Maude A. Morris, John L. Cooper, Eugenia Cooper, Henry W. Grimes, Adelaide Morris, A. B. Simpson, Sarah Raynes, Sarah Buchanan, K. J. Adorkor and all other persons who are or may become members of the said Club in future, be and are hereby constituted and declared a body politic and corporate by the name and style of "Monrovia Country Club" of Monrovia.

Section 2. That the said Club may sue and be sued, plead and be impleaded in any of the courts of this Republic having competent jurisdiction, and also own real and personal property to the value of ten thousand dollars (\$10,000.00) and may make constitution, bye-laws and regulations for its government that are not repugnant to the Constitution and laws of Liberia, and to enjoy all and singular any of the rights and privileges enjoyed by similar bodies corporate and politic.

Any law to the contrary notwithstanding.

Approved December 14, 1937.

CHAPTER XXXVII

A JOINT RESOLUTION INCORPORATING THE NUMBER ONE NATIVE COMMUNITY CLUB; NATIVE COMMUNITY OF CROZIERVILLE, MONTSERRADO COUNTY.

Whereas, the citizens in the Native Community of the Township of Crozierville, Montserrado County, realize the necessity of educational, religious and cultural activities among them; and

Whereas, education is one of the fundamental requisites to the well-being of good government; and

Whereas, no nation can look forward towards the prosperity of its people with good faith unless ample provisions are made and executed for the training of its youths; and

Whereas, there is a number of civilized Christian young men living in those parts who are very anxious to disseminate what light of general and Christian education they have received among their less favored brethren in a co-operative way; and

Whereas, these young civilized Christian citizens also desire to devise ways and means for the caring of the sick among them, burying the dead, and to promote also industry of all kinds that will enhance the interest and development of their Community, and to the credit of the County and Republic, Therefore

It is resolved by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

Section 1. That from and after the passage of this Joint Resolution, C. P. Graham, President, David B. Cooper, Vice-President, Samuel P. Crawford, Secretary, Kparkla Dennis, Patron and Treasurer, Moses Brown, Chaplain, Charles Dunn, Advocate, Kpannah Queh, Collector, Fahn Sunday, Messenger, James Diagwall, Rolax Elias, Kehtee Dunn and such other persons as may from time to time become members of said Club be, and same are hereby made and declared a body politic and corporate under and by the name and style of the Number One Native Community Club of the Native Vicinity of Crozier-ville, Montserrado County; and shall be capable in law to enjoy all the rights and privileges usually enjoyed by similar bodies corporate; to sue and be sued; plead and be impleaded in their corporate name before any court of this Republic having competent jurisdiction.

Section 2. That said Club shall have the right to acquire and hold property real and personal to the value of ten thousand dollars, (\$10,000.00) and to do all other acts and things usually done by similar corporate bodies; to own and use a common seal of their own design, and to do any other thing not inconsistent with the Constitution and laws of the Republic of Liberia.

Any law to the contrary notwithstanding.

Approved December 13, 1937.

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