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# THE LAWS

of the

## Virgin Islands of the United States

Municipality of

### SAINT THOMAS AND SAINT JOHN

from

March 31, 1917 to December 31, 1924.



*Division of Archives and Records Administration  
Washington, D.C. 20540*

THE LAWS  
OF THE  
VIRGIN ISLANDS OF THE UNITED STATES  
MUNICIPALITY OF  
SAINT THOMAS AND SAINT JOHN

FROM MARCH 31, 1917 TO DECEMBER 31, 1924

Ordinances, Resolutions, Budgets and Money Bills passed by the Colonial Council for the Municipality of Saint Thomas and Saint John.  
(Including the Convention between the United States and Denmark providing for the cession of the Danish West Indies, signed at New York August 4, 1916, and the Act of Congress of March 3, 1917, known as the Organic Act of the Virgin Islands.)

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TREATY SERIES, No. 629

CONVENTION

BETWEEN

THE UNITED STATES AND DENMARK

CESSION OF THE DANISH WEST INDIES

SIGNED AT NEW YORK, AUGUST 4, 1916

RATIFICATION ADVISED BY THE SENATE, SEPTEMBER 7, 1916

RATIFIED BY THE PRESIDENT, JANUARY 16, 1917

RATIFIED BY DENMARK, DECEMBER 22, 1916

RATIFICATIONS EXCHANGED AT WASHINGTON, JANUARY 17, 1917

PROCLAIMED, JANUARY 25, 1917

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Whereas a Convention between the United States of America and Denmark providing for the cession to the United States of all territory asserted or claimed by Denmark in the West Indies, including the islands of St. Thomas, St. John and St. Croix together with the adjacent islands and rocks, was concluded and signed by their respective Plenipotentiaries at the City of New York on the fourth day of August, one thousand nine hundred and sixteen, the original of which Convention, being in the English and Danish languages, is word for word as follows:

The United States of America and His Majesty the King of Denmark being desirous of confirming the good understanding which exists between them, have to that end appointed as Plenipotentiaries:

The President of the United States:

Mr. Robert Lansing, Secretary of State of the United States, and His Majesty the King of Denmark:

Mr. Constantin Bruun, His Majesty's Envoy extraordinary and Minister plenipotentiary at Washington,

who, having mutually exhibited their full powers which were found to be in due form, have agreed upon the following articles:

Article I.

His Majesty the King of Denmark by this convention cedes to the United States all territory, dominion and sovereignty possessed, asserted or claimed by Denmark in the West Indies including the Islands of Saint Thomas, Saint John and Saint Croix together with the adjacent islands and rocks.

This cession includes the right of property in all public, government, or crown lands, public buildings, wharves, ports, harbors, fortifications, barracks, public funds, rights, franchises, and privileges, and all other

public property of every kind or description now belonging to Denmark together with all appurtenances thereto.

In this cession shall also be included any government archives, records, papers or documents which relate to the cession or the rights and property of the inhabitants of the Islands ceded, and which may now be existing either in the Islands ceded or in Denmark. Such archives and records shall be carefully preserved, and authenticated copies thereof, as may be required shall be at all times given to the United States Government or the Danish Government, as the case may be, or to such properly authorized persons as may apply for them.

#### Article 2.

Denmark guarantees that the cession made by the preceding article is free and unencumbered by any reservations, privileges, franchises or grants, or possessions, held by any governments, corporations, syndicates, or individuals, except as herein mentioned. But it is understood that this cession does not in any respect impair private rights which belong to the peaceful possession of property of all kinds by private individuals of whatsoever nationality, by municipalities, public or private establishments, ecclesiastical or civic bodies, or any other associations having legal capacity to acquire and possess property in the Islands ceded. The congregations belonging to the Danish National Church shall retain the undisturbed use of the churches which are now used by them, together with the parsonages appertaining therunto and other appurtenances, including the funds allotted to the churches.

#### Article 3.

It is especially agreed, however, that:

1) The arms and military stores existing in the Islands at the time of the cession and belonging to the Danish Government shall remain the property of that Government and shall, as soon as circumstances will permit, be removed by it, unless they, or parts thereof, may have been bought by the Government of the United States; it being however understood that flags and colors, uniforms and such arms or military articles as are marked as being the property of the Danish Government shall not be included in such purchase.

2) The movables, especially silver plate and pictures which may be found in the government buildings in the islands ceded and belonging to the Danish Government shall remain the property of that Government and shall, as soon as circumstances will permit, be removed by it.

3) The pecuniary claims now held by Denmark against the colonial treasuries of the islands ceded are altogether extinguished in consequence ever for or in connection with these claims. Excepted is however the amount due to the Danish Treasury in account current with the West-Indian colonial treasuries pursuant to the making up of accounts in consequence of this cession; the Danish Treasury shall pay that amount to the colonial treasuries, the Danish Treasury shall pay that amount to the colonial treasuries.

4) The United States will maintain the following grants, concessions and licenses, given by the Danish Government, in accordance with the terms on which they are given:

a. The concession granted to "Det vestindiske Kompagni" (the West-Indian Company) Ltd. by the communications from the Ministry of

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Finance of January 18th 1913 and of April 16th 1913 relative to a license to embark, drain, deepen and utilize certain areas in St. Thomas Harbor and pederthal rights as to commercial, industrial or shipping establishments in the said Harbor.

b. Agreement of August 10th and 14th, 1914 between the municipality of St. Thomas and St. John and "Det vestindiske Kompagni" Ltd. relative to the supply of the city of Charlotte Amalie with electric lighting.

c. Concession of March 12th 1897 to "The Floating Dock Company of St. Thomas Ltd.", subsequently transferred to "The St. Thomas Engineering and Coaling Company Ltd." relative to a floating dock in St. Thomas Harbor, in which concession the maintenance, extension, and alteration of the then existing repairing slip are reserved.

d. Royal Decree Nr. 79 of November 30th 1914 relative to the subsidies from the colonial treasuries of St. Thomas and Sainte Croix to "The West India and Panama Telegraph Company Ltd."

e. Concession of November 3rd, 1906, to K. B. Hey to establish and operate a telephone system on St. Thomas island, which concession has subsequently been transferred to the "St. Thomas Telefonselskab" Ltd.

f. Concession of February 28th 1913 to the municipality of Sainte Croix to establish and operate a telephone system in Sainte Croix.

g. Concession of July 16th 1915 to Ejnar Svendsen, an Engineer, for the construction and operation of an electric light plant in the city of Christianssted, Sainte Croix.

h. Concession of June 20th 1904 for the establishment of a Danish West-Indian bank of issue. This bank has for a period of 30 years acquired the monopoly to issue bank-notes in the Danish West Indian islands against the payment to the Danish Treasury of a tax amounting to ten per cent of its annual profits.

i. Guarantee according to the Danish supplementary Budget Law for the financial year 1908-1909 relative to the St. Thomas Harbor's four percent loan of 1910.

5) Whatever sum shall be due to the Danish Treasury by private individuals on the date of the exchange of ratifications are reserved and do not pass by this cession; and where the Danish Government at that date holds property taken over by the Danish Treasury for sums due by private individuals, such property shall not pass by this cession, but the Danish Government shall sell or dispose of such property and remove its proceeds within two years from the date of the exchange of ratifications of this convention; the United States Government being entitled to sell by public auction, to the credit of the Danish Government, any portion of such property remaining unsold at the expiration of the said term of two years.

6) The Colonial Treasuries shall continue to pay the yearly allowances now given to heretofore retired functionaries appointed in the islands but holding no Royal Commissions, unless such allowances may have until now been paid in Denmark.

#### Article 4.

The Danish Government shall appoint with convenient despatch an agent or agents for the purpose of formally delivering to a similar agent or agents appointed on behalf of the United States, the territory, dominion, property, and appurtenances which are ceded hereby, and for doing any other act which may be necessary in regard thereto. Formal delivery of the territory and property ceded shall be made immediately

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after the payment by the United States of the sum of money stipulated in this convention; but the cession with the right of immediate possession is nevertheless to be deemed complete on the exchange of ratifications of this convention without such formal delivery. Any Danish military or naval forces which may be in the Islands ceded shall be withdrawn as soon as may be practicable after the formal delivery, it being however understood that if the persons constituting these forces, after having terminated their Danish service, do not wish to leave the Islands, they shall be allowed to remain there as civilians.

#### Article 5.

In full consideration of the cession made by this convention, the United States agrees to pay, within ninety days from the date of the change of the ratifications of this convention, in the city of Washington to the diplomatic representative or other agent of His Majesty the King of Denmark duly authorized to receive the money, the sum of twenty-five million dollars in gold coin of the United States.

#### Article 6.

Danish citizens residing in said islands may remain therein or may remove therefrom at will, retaining in either event all their rights of property, including the right to sell or dispose of such property or its proceeds; in case they remain in the Islands, they shall continue until otherwise provided, to enjoy all the private, municipal and religious rights and liberties secured to them by the laws now in force. If the present laws are altered, the said inhabitants shall not thereby be placed in a less favorable position in respect to the above mentioned rights and liberties than they now enjoy. Those who remain in the Islands may preserve their citizenship in Denmark by making before a court of record, within one year from the date of the exchange of ratifications of this convention, a declaration of their decision to preserve such citizenship; in default of which declaration they shall be held to have renounced it, and to have accepted citizenship in the United States; for children under eighteen years the said declaration may be made by their parents or guardians. Such said term of one year, be a bar to their renunciation of their preserved Danish citizenship and their election of citizenship in the United States and admission to the nationality thereof on the same terms as may be provided according to the laws of the United States, for other inhabitants of the Islands.

The civil rights and the political status of the inhabitants of the islands shall be determined by the Congress, subject to the stipulations contained in the present convention.

Danish citizens not residing in the islands but owning property therein at the time of the cession, shall retain their rights of property, including the right to sell or dispose of such property, being placed in this regard on the same basis as the Danish citizens residing in the islands and retaining therein or removing therefrom, to whom the first paragraph of this article relates.

#### Article 7.

Danish subjects residing in the Islands shall be subject in matters civil as well as criminal to the jurisdiction of the courts of the Islands, pursuant to the ordinary laws governing the same, and they shall have the right to appear before such courts, and to pursue the same course therein as citizens of the country to which the courts belong.

#### Article 8.

Judicial proceedings pending at the time of the formal delivery in the islands ceded shall be determined according to the following rules:

1) Judgments rendered either in civil suits between private individuals, or in criminal matters, before the date mentioned, and with respect to which there is no recourse or right to review under Danish law, shall be deemed to be final, and shall be executed in due form and without any renewed trial whatsoever, by the competent authority in the territories within which such judgments are to be carried out.

If in a criminal case a mode of punishment has been applied which, according to new rules, is no longer applicable on the islands ceded after delivery, the nearest corresponding punishment in the new rules shall be applied.

2) Civil suits or criminal actions pending before the first courts, in which the pleadings have not been closed at the same time, shall be continued before the tribunals established in the ceded islands after the delivery, in accordance with the law which shall thereafter be in force.

3) Civil suits and criminal actions pending at the said time before the Superior Court or the Supreme Court in Denmark shall continue to be prosecuted before the Danish courts until final judgment according to the law hitherto in force. The judgment shall be executed in due form by the competent authority in the territories within which such judgment should be carried out.

#### Article 9.

The rights of property secured by copyrights and patents acquired by Danish subjects in the Islands ceded at the time of exchange of the ratifications of this treaty, shall continue to be respected.

#### Article 10.

Treaties, conventions and all other international agreements of any nature existing between Denmark and the United States shall *eo ipso* extend, in default of a provision to the contrary, also to the ceded islands.

#### Article 11.

In case of differences of opinion arising between the High Contracting Parties in regard to the interpretation or application of this convention, such differences, if they cannot be regulated through diplomatic negotiations, shall be submitted for arbitration to the permanent Court of Arbitration at The Hague.

#### Article 12.

The ratifications of this convention shall be exchanged at Washington as soon as possible after ratification by both of the High Contracting Parties according to their respective procedure.

In faith whereof the respective plenipotentiaries have signed and sealed this convention, in the English and Danish languages.  
Done at New York this fourth day of August, one thousand nine hundred and sixteen.

ROBERT LANING.

C. BRUN.

And whereas in giving advice and consent to the ratification of the

said Convention, it was declared by the Senate of the United States in their resolution that "such advice and consent are given with the understanding, to be expressed as a part of the instrument of ratification, that such Convention shall not be taken and construed by the High Contracting Parties as imposing any trust upon the United States with respect to any funds belonging to the Danish National Church in the Danish West Indian Islands, or in which the said Church may have an interest, nor as imposing upon the United States any duty or responsibility with respect to the management of any property belonging to said Church, beyond protecting said Church in the possession and use of church property as stated in said Convention, in the same manner and to the same extent only as other churches shall be protected in the possession and use of their several properties."

And whereas it was further provided in the said resolution "That the Senate advises and consents to the ratification of the said Convention on the condition that the attitude of the United States in this particular as set forth in the above proviso, be made the subject of an exchange of notes between the Governments of the two High Contracting Parties, so as to make it plain that this condition is understood and accepted by the two Governments, the purpose hereof being to bring the said Convention clearly within the Constitutional powers of the United States with respect to church establishment and freedom of religion."

And whereas this condition has been fulfilled by notes exchanged between the two High Contracting Parties on January 3, 1917; and whereas the said Convention has been duly ratified on both parts of Washington, on the seventeenth day of January, one thousand nine hundred and seventeen;

Now, therefore, be it known that I, Woodrow Wilson, President of the United States of America, have caused the said Convention to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States and the citizens thereof, subject to the said understanding of the Senate of the United States.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this twenty-fifth day of January in [SEAL.] the year of our Lord one thousand nine hundred and seventeen, One hundred and forty-first.

By the President:

ROBERT LANSING,

*Secretary of State.*

#### DECLARATION.

In proceeding this day to the signature of the Convention respecting the cession of the Danish West-Indian Islands to the United States of America, the undersigned Secretary of State of the United States of America, duly authorized by his Government has the honor to declare that the Government of the United States of America will not object to the Danish Government extending their political and economic interests to the whole of Greenland.

New York, August 4, 1916.

ROBERT LANSING.

[Exchange of Notes mentioned in Proclamation.]

[The Secretary of State to the Danish Minister.]

DEPARTMENT OF STATE,  
WASHINGTON, January 3, 1917.

SIR:

I have the honor to inform you that the Senate of the United States by its resolution of ratification has advised and consented to the ratification of the convention between the United States and Denmark, ceding to the United States the Danish West Indian Islands, with the following proviso:

"Provided, however, That it is declared by the Senate that in advising and consenting to the ratification of the said convention, such advice and consent are given with the understanding, to be expressed as a part of the instrument of ratification, that such Convention shall not be taken and construed by the High Contracting Parties as imposing any trust upon the United States with respect to any funds belonging to the Danish National Church in the Danish West Indian Islands, or in which the said church may have an interest, nor as imposing upon the United States any duty or responsibility with respect to the management of any property belonging to said church, beyond protecting said church in the possession and use of church property as stated in said Convention, in the same manner and to the same extent only as other churches shall be protected in the possession and use of their several properties. And provided further, that the Senate advises and consents to the ratification of the said Convention on condition that the attitude of the United States in this particular, as set forth in the above proviso, be made the subject of an exchange of notes between the Governments of the two High Contracting Parties, so as to make it plain that this condition is understood and accepted by the two Governments, the purpose hereof being to bring the said Convention clearly within the Constitutional powers of the United States with respect to church establishment and freedom of religion."

In view of this resolution of the Senate I have the honor to state that it is understood and accepted by the Government of the United States and the Government of Denmark that the provisions of this Convention referring to the property and funds belonging to the Danish National Church in the Danish West Indian Islands shall not be taken and construed by the High Contracting Parties as imposing any trust upon the United States with respect to any funds belonging to the Danish National Church in the Danish West Indian Islands, or in which the said church may have an interest nor as imposing upon the United States any duty or responsibility with respect to the management of any property belonging to said church, beyond protecting said church in the possession and use of church property as stated in said Convention, in the same manner and to the same extent only as other churches shall be protected in the possession and use of their several properties.

I trust that your Government will in a formal reply to this communication accept this understanding as to the meaning and construction of the provisions of said Convention in accordance with the foregoing resolution of the Senate.

Accept, Sir, the renewed assurances of my highest consideration.

ROBERT LANSING

Mr. CONSTANTIN BRUN,  
*Minister of Denmark.*

[The Danish Minister to the Secretary of State.]

THE DANISH LEGATION  
WASHINGTON, D. C.  
January 3rd, 1917.

SIR:

In reply to your communication of this day concerning the relation of the United States to the rights of the Established Church in the Danish West Indies and to the provisions referring to this point in the convention between the United States and Denmark ceding to the States the Danish Westindian Islands, I have the honor to state that it is understood and accepted by the government of Denmark and the Government of the United States that the provisions of this convention referring to the property and funds belonging to the Danish National Church in the Danish Westindian Islands shall not be taken and construed by the high contracting parties as imposing any trust upon the United States with respect to any fund belonging to the Danish National Church in the Danish Westindian Islands or in which the said Church may have an interest nor as imposing upon the United States any duty or responsibility beyond protecting said church in the possession and use of church property as stated in said convention in the same manner and to the same extent only as other churches shall be protected in the possession and use of their several properties.

It will be evident from the above that the Danish Government accept the understanding as to the meaning and construction of the provisions of the said convention in accordance with the resolution of the United States' Senate concerning the question of the rights of the Church in the Islands.

I have the honor to be, Sir,  
with the highest consideration,  
Your most obedient and humble servant,

The Honorable

ROBERT LANSING,  
Secretary of State of the United States.

C. BRUN.

## THE ACT OF CONGRESS OF MARCH 3, 1917.

(AN ACT to provide a temporary Government for the West Indian Islands acquired by the United States from Denmark by the convention entered into between said countries on the Fourth Day of August, Nineteen Hundred and Sixteen, and ratified by the Senate of the United States on the Seventh Day of September, Nineteen Hundred and Sixteen, and for other purposes.)

THE ACT OF CONGRESS OF MARCH 3, 1917.

AN ACT to provide a temporary Government for the West Indian Islands acquired by the United States from Denmark by the Convention entered into between said countries on the Fourth Day of August, Nineteen Hundred and Sixteen, and ratified by the Senate of the United States on the Seventh Day of September, Nineteen Hundred and Sixteen, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled:* That, except as hereinafter provided, all military, civil and judicial powers necessary to govern the West Indian Islands acquired from Denmark shall be vested in a Governor and in such person or persons as the President may appoint, and shall be exercised in such manner as the President shall direct until Congress shall provide for the Government of said Islands: *Provided,* That the President may assign an officer of the Army or Navy to serve as such Governor and perform the duties appertaining to said office: *And provided further,* That the Governor of the said Islands shall be appointed by and with the advice and consent of the Senate: *And provided further,* That the compensation of all persons appointed under this Act shall be fixed by the President.

SECTION 2. That until Congress shall otherwise provide, in so far as compatible with the changed sovereignty and not in conflict with the provisions of this Act, the laws regulating elections and the electoral franchise as set forth in the code of laws published at Amalienborg the Sixth Day of April, Nineteen Hundred and Six, and the other local laws, in force and effect in said Islands on the Seventeenth Day of January, Nineteen Hundred and Seventeen, shall remain in force and effect in said Islands, and the same shall be administered by the civil officials and through the local judicial tribunals established in said Islands respectively; and the orders, judgments, and decrees of said judicial tribunals shall be duly enforced. With the approval of the President, or under such rules and regulations as the President may prescribe, any of said laws may be repealed, altered, or amended by the Colonial Council having jurisdiction. The jurisdiction of the judicial tribunals of said Islands shall extend to all judicial proceedings and controversies in said Islands to which the United States or any citizen thereof may be a party. In all cases arising in the said West Indian Islands and now reviewable by the courts of Denmark, writs of error and appeals shall be to the Circuit Court of Appeals for the Third Circuit, and except as provided in sections two hundred and thirty nine and two hundred and forty of the judicial code, the judgments, orders, and decrees of such court shall be final in all such cases.

SECTION 3. That on and after the passage of this Act there shall be levied, collected, and paid upon all articles coming into the United States or its possessions, from the West Indian Islands ceded to the United States by Denmark, the rates of duty and internal revenue taxes which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided,* That all articles, the growth or product of such Islands, or of the United States, or of both, or which do not contain foreign materials to the value of more than twenty per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from such Islands shall hereafter be admitted free of duty.

SECTION 4. That until Congress shall otherwise provide all laws now

imposing taxes in the said West Indian Islands, including the Customs Laws and regulations, shall, in so far as compatible with the changed sovereignty and not otherwise herein provided, continue in force and effect, except that articles the growth, product, or manufacture of the United States shall be admitted there free of duty; *Provided*, That upon exportation of sugar to any foreign country, or the shipment thereof to the United States or any of its possessions there shall be levied, collected, and paid thereon an export duty of \$8.00 per ton of two thousand pounds (two-thousand) of polariscope test, in lieu of any export tax now required by law.

SECTION 5. That the duties and taxes collected in pursuance of this Act shall not be covered into the general fund of the Treasury of the United States, but shall be used and expended for the Government and benefit of said Islands under such rules and regulations as the President may prescribe.

SECTION 6. That for the purpose of taking over and occupying said Islands and of carrying this Act into effect and to meet any deficit in the revenues of the said Islands resulting from the provisions of this Act the sum of \$100,000 is hereby appropriated, to be paid out of any moneys in the Treasury not otherwise appropriated, and to be applied under the direction of the President of the United States.

SECTION 7. That the sum of \$25,000,000 is hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, to be paid in the City of Washington to the diplomatic representative or other agent of His Majesty the King of Denmark duly authorized to receive said money, in full consideration of the cession of the Danish West Indian Islands to the United States made by the Convention between the United States of America and His Majesty the King of Denmark, entered into August Fourth, Nineteen Hundred and Sixteen, and ratified by the Senate of the United States on the Seventh Day of September, Nineteen Hundred and Sixteen.

SECTION 8. That this Act, with the exception of section seven, shall be in force and effect and become operative immediately upon the payment by the United States of said sum of \$25,000,000. The fact and date of such payment shall thereupon be made public by a proclamation issued by the President and published in the said Danish West Indian Islands and in the United States. Section seven shall become immediately effective and the appropriation thereby provided for shall be immediately available.

Approved March 3, 1917.

## ORDINANCES, RESOLUTIONS, BUDGETS AND MONEY BILLS

PASSED BY THE COLONIAL COUNCIL  
for the Municipality of

SAINT THOMAS AND SAINT JOHN, VIRGIN ISLANDS OF THE UNITED STATES  
since their purchase by the  
UNITED STATES.

ORDINANCES, RESOLUTIONS, BUDGETS AND MONEY BILLS  
passed by the Colonial Council for the Municipality of Saint Thomas  
and Saint John.

ORDINANCE

concerning the Control of Firearms and Ammunition.

JAMES H. OLIVER, Governor of the Virgin Islands of the United States,  
Makes Known:

By virtue of power conferred on me, I do hereby sanction the following Ordinance for St. Thomas and St. John concerning the control of firearms and ammunition as passed by the Colonial Council of St. Thomas and St. John by 3rd discussion on May 21st 1917:

§ 1.  
For the importation into St. Thomas or St. John of firearms and of ammunition, including air-guns and other deadly weapons, a license from the Government is required. License from the Government is also required for the exchanging of ownership of such specified articles.

Merchants who deal in ammunition shall, however, be entitled to sell the same, without special license, to such persons as may legally have in their possession the required license from the Government.

§ 2.  
Every one, who, at the time this order is placed in force, is the lawful owner of firearms, is required within fifteen days thereafter, to inform the nearest Policemaster of his ownership thereof.

§ 3.  
Every lawful owner of firearms is bound to pay for such weapon Francs 10 to the Colonial Treasury.

This rule, however, is not applicable to the Military Forces of the United States, or to the Police so far as firearms for official purposes are concerned, or to merchants who deal in firearms insofar as concerns the weapons they have on hand for business purposes.

The Government may grant exemption from the payment of taxes for firearms which are exclusively used for decorative purposes or which are owned by shooting clubs which have placed themselves under Government control and also to estate owners or other persons at the discretion of the Government.

Taxes for the calendar year are to be paid to the nearest Policemaster where license is issued.

If the tax is not paid within one month after date of the approval of this Ordinance, the police shall seize and confiscate for the benefit of the Colonial Treasury the weapon or weapons concerned.

§ 4.  
Every weapon upon which a tax is paid, and every weapon which under Paragraph 3 is exempted from the tax, is to be provided by the Police with a stamp and number, and the Policemaster concerned shall also deliver to the person paying the tax, a license bearing the name of the taxpayer, the date of the year when the tax is paid, and the number of the weapon for which the license is issued.

These licenses are required to be renewed annually upon the payment of the required tax.

The Police, the Quarter Officers, and the members of the Military Forces of the United States are entitled to demand that any person found in the possession of firearms, shall show that he is entitled to such possession according to the provision of this Ordinance.

If the person concerned cannot prove his right on the spot, his weapon shall be taken from him, and if his right is not established within 14 days thereafter, it will be confiscated by the Police for the benefit of the Colonial Treasury.

§ 5.  
The burden of proof that a weapon does not belong to the person in whose possession it is found, rests on the one making the statement, in so far as responsibility is concerned under this Ordinance.

§ 6.  
Persons under the age of 18 years are not allowed to make use of firearms without special permission from the Government.

§ 7.  
Violations of the provisions of this Ordinance shall be punished with fines of from 20 to 200 francs, in so far as they do not deserve higher punishment in accordance with existing Law or Ordinance.

Fines assessed under this Ordinance accrue to the Colonial Treasury. Suits concerning the imposition of such fines are to be dealt with as public police suits.

To which all concerned have to conform.  
Government of the Virgin Islands of the United States  
St. Thomas, June 9th 1917.

Under my Hand and the Seal of Government  
JAMES H. OLIVER  
Governor.  
(L. S.)

ADDITIONAL MONEY BILL

to the Budget for the Municipality of St. Thomas and St. John for the financial year from the 1st April 1917 to 31st March 1918.

Sub Item IX. "The Sanitary Department"

- 9. Expenses for the Communal Hospital of St. Thomas:
  - a. Salaries, further..... Francs 960.00
  - b. Expenses connected with the auxiliary hospital..... " 520.00

Sub Item XI. "The Prison Department" is granted:

- 1. Salary, uniform and personal allowance for a jailer, further..... " 1,130.80
- 2. Pay for two Overseers of the Convict Gang, further..... " 1,500.00

Thus passed by the Colonial Council for St. Thomas and St. John at 2nd discussion in the meeting held on the 7th June 1917.

V. A. CHRISTENSEN                      ORVILLE S. KEAN  
Chairman.                                      Secretary.

Pursuant to Section 58 of the Colonial Law as amended by Act of Congress approved March 3, 1917, I the undersigned James H. Oliver, Governor of the Virgin Islands of the United States, do hereby sanction the above Additional Money Bill as adopted by the Colonial Council for St. Thomas and St. John at 2nd discussion on June 7, 1917.  
St. Thomas, June 19, 1917.

Under my Hand and the Seal of Government  
[SEAL]                      JAMES H. OLIVER  
Governor.

RESOLUTION.

RESOLVED: That the Governor of the Virgin Islands of the United States or his deputy by him appointed be, and is hereby authorized in his discretion to convert the "Hypothecary Bonds" that represent the greater part of the "Reserved Fund" into cash at the market value thereof at the time being.

Thus passed by the Colonial Council for St. Thomas and St. John at the discussion in the meeting held on the 19th of July 1917.

V. A. CHRISTENSEN                      V. MILLER  
Chairman.                                      Secretary.

Government of the Virgin Islands of the United States,  
St. Thomas, July 20, 1917.  
JAMES H. OLIVER  
Governor.

ADDITIONAL MONEY BILL

to the Budget for the Municipality of St. Thomas and St. John for the financial year from 1st April 1917 to 31st March 1918.

Sub Item II.—The Judiciary and Police Department is further granted:

- 7. 12 Policemen, salary at Pcs. 150 per month..... Pcs. 18,200.00

Thus passed by the Colonial Council for St. Thomas and St. John, at the meeting held the 9th August 1917.

V. A. CHRISTENSEN                      V. A. MILLER  
Chairman.                                      Secretary.

ADDITIONAL MONEY BILL

to the Budget for the Municipality of St. Thomas and St. John, for the financial year from 1st April 1917 to 31st March 1918.

Sub Item I.—Expenses for the Colonial Council for St. Thomas and St. John.

- 2. Messenger's Wages is further granted..... Pcs. 540.00

Thus passed by the Colonial Council for St. Thomas and St. John, at the meeting held the 9th August 1917.

V. A. CHRISTENSEN                      V. A. MILLER  
Chairman.                                      Secretary.

ADDITIONAL MONEY BILL

to the Budget for the Municipality of St. Thomas and St. John for the financial year ending March 31, 1918.

Sub Item IX.—The Sanitary Department

- 9. Expenses for the Communal Hospital of St. Thomas:
  - a. Salaries, further..... Pcs. 1015.00

Thus passed by the Colonial Council for St. Thomas and St. John at 2nd discussion in the meeting held on the 4th October 1917.

V. A. CHRISTENSEN                      V. A. MILLER  
Chairman.                                      Secretary.

Pursuant to Section 58 of the Colonial Law as amended by Act of Congress approved March 3, 1917, I the undersigned James H. Oliver, Governor of the Virgin Islands of the United States, do hereby sanction the above Additional Money Bill as passed by the Colonial Council for St. Thomas and St. John at 2nd discussion in the meeting of October 4, 1917.

St. Thomas, October 8, 1917.  
Under my Hand and the Seal of Government.  
JAMES H. OLIVER  
Governor.

ADDITIONAL MONEY BILL

to the Budget for the Municipality of St. Thomas and St. John for the financial year from 1st April 1917 to March 31st 1918.

Sub Item XV. "Allowances" is granted:

14. To former Policeman Kierkerterp ..... Fcs. 750.00  
Thus passed by the Colonial Council for St. Thomas and St. John at 2nd discussion in the meeting held on the 4th October 1917.

V. A. CHRISTENSEN  
Chairman. V. A. MILLER  
Secretary.

Pursuant to Section 58 of the Colonial Law as amended by Act of Congress approved March 3, 1917, I the undersigned James H. Oliver, Governor of the Virgin Islands of the United States, do hereby sanction the above Additional Money Bill as passed by the Colonial Council for St. Thomas and St. John at the 2nd discussion in the meeting of October 4, 1917.

St. Thomas, October 8, 1917.  
Under my Hand and the Seal of Government.  
[SEAL] JAMES H. OLIVER  
Governor.

ADDITIONAL MONEY BILL

to the Budget for the Municipality of St. Thomas and St. John for the financial year from 1st April 1917 to 31st March 1918.

Sub Item XV. "Allowances" is granted:

15. To former teacher Miss Adrianna Dunbavin ..... Fcs. 375.00  
Thus passed by the Colonial Council for St. Thomas and St. John at 2nd discussion in the meeting held on the 4th October 1917.

V. A. CHRISTENSEN  
Chairman. V. A. MILLER  
Secretary.

Pursuant to Section 58 of the Colonial Law as amended by Act of Congress approved March 3, 1917, I the undersigned James H. Oliver, Governor of the Virgin Islands of the United States, do hereby sanction the above Additional Money Bill as passed by the Colonial Council for St. Thomas and St. John at 2nd discussion in the meeting of October 4, 1917.

St. Thomas, October 8, 1917.  
Under my Hand and the Seal of Government.  
[SEAL] JAMES H. OLIVER  
Governor.

RESOLUTION.

RESOLVED: That the Chairman of the Colonial Council of St. Thomas and St. John, Virgin Islands of the United States, be, and is hereby, authorized to deed to the United States Lighthouse Service all interests the Municipality of St. Thomas and St. John has in and on that property known as "Buck Island" on which the Lighthouse called "Buck Island Light" is situated.

Thus passed by the Colonial Council for St. Thomas and St. John at the discussion in the meeting held on the 4th October 1917.

V. A. CHRISTENSEN  
Chairman. V. A. MILLER  
Secretary.

Pursuant to Paragraph Fifty Eight of the Colonial Law as amended by Act of Congress approved March 3, 1917, I the undersigned James H. Oliver, Governor of the Virgin Islands of the United States, do hereby sanction the above transaction as adopted by the Colonial Council for St. Thomas and St. John in the discussion in the meeting of October 4, 1917.

St. Thomas, October 8, 1917.  
Under my Hand and the Seal of Government.  
[SEAL] JAMES H. OLIVER  
Governor.

RESOLUTION.

RESOLVED: That the Civil Engineer for the Government at St. Thomas be, and is hereby, authorized to sell the old Town Clock of St. Thomas at the best price obtainable, and if necessary to turn the money received from the sale thereof over to the Committee which has been formed for the purpose of procuring a new Town Clock for St. Thomas by voluntary public subscription, of which Committee the proponent is Chairman.

Thus passed and adopted by the Colonial Council for St. Thomas and St. John at the discussion in the meeting held on the 30th March, 1918.

V. A. CHRISTENSEN  
Chairman. V. A. MILLER  
Secretary.

The above Resolution is hereby sanctioned and approved.  
Under my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 5th day of April, in the year 1918.

[SEAL] JAMES H. OLIVER  
Governor.

for St. Thomas and St. John concerning the encouragement of agriculture and the growth of food products.

**ORDINANCE**

1.

Be it enacted by the Colonial Council of St. Thomas and St. John of the Virgin Islands of the United States of America, that the Governor be, and he is hereby authorized, by and with the advice and consent of the Municipal Committee of this Council to suspend and prohibit the importation from foreign countries of any and all ground provisions into the islands of St. Thomas and St. John, whenever, in his judgment, such action may be deemed necessary in order to maintain an adequate price for sale of ground provisions grown in said islands.

2.

Whenever the Governor shall have exercised any of the authority granted in Section 1 of this Ordinance, and shall have made such known by publication, whoever shall thereafter violate the restrictions upon importations so made and published, shall upon conviction thereof, be punished with a fine of not less than 30, nor more than 500 francs.

Fines assessed under this Ordinance accrue to the Colonial Treasury. Suits concerning the imposition of such fines, are to be dealt with as public police suits.

Thus passed by the Colonial Council for St. Thomas and St. John at 3rd discussion in the meeting held on the 30th March, 1918.

V. A. CHRISTENSEN  
Chairman.

V. A. MILLER  
Secretary.

The above Ordinance is hereby sanctioned and approved.

Under my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 5th day of April, in the year 1918.

[SEAL]  
JAMES H. OLIVER  
Governor.

**ORDINANCE**

*Be it enacted by the Colonial Council of the Municipality of St. Thomas and St. John:*

That the Law No. 113 of 1906, concerning the administration of the St. Thomas Harbor, be, and is hereby amended as follows:

For the words "Ministry of Finances", "Minister of Finances" and "Minister", wherever appearing, substitute the word "Governor".

In Paragraph 1 of Section 2 strike out the words "during his illness or temporary absence from the island".

In Paragraph 2 of Section 3 insert period after the word "year" and strike out the words "reckoned from the 1st of April to the 31st of March".

In Paragraph 2 of Section 5 strike out the words "and lighting".

strike out the words "for the Quarantine Department" and insert after the words "retired officials etc." the words "and the payment of current indebtedness, including the retirement of the bonds falling due and accrued interest on the bond issue".

Strike out the 3rd Paragraph of Section 5 and substitute therefor:

"At the close of each fiscal year the actual expenses above mentioned shall be deducted from the actual revenues for the same period, and after a further reduction of such sum as, in the discretion of the Governor, is required for necessary current running expenses, one half of the remaining net available profits shall be paid to the Colonial Treasury of St. Thomas and St. John. The residue shall be transferred to the St. Thomas Harbor Surplus Fund, which may be expended for Harbor improvements upon the approval of the Governor".

Thus passed by the Colonial Council for St. Thomas and St. John at 3rd discussion in the meeting held on the 30th March, 1918.

V. A. CHRISTENSEN  
Chairman.

V. A. MILLER  
Secretary.

The above amendments are hereby sanctioned and approved.

Under my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 5th day of April, in the year 1918.

[SEAL]  
JAMES H. OLIVER  
Governor.

**ADDITIONAL MONEY BILL**

to the Budget for the Municipality of St. Thomas and St. John for the financial year from April 1, 1917 to March 31, 1918.

Sub Item V. — The Telegraph Department.

Subsidy to the West India and Panama Telegraph Co., Limited is granted ..... Pcs. 3,750.00

Thus passed by the Colonial Council for St. Thomas and St. John at 2nd discussion in the meeting held on the 30th March 1918.

V. A. CHRISTENSEN  
Chairman.

V. A. MILLER  
Secretary.

The above Additional Money Bill is approved.

Under my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 5th day of April, in the year 1918.

[SEAL]  
JAMES H. OLIVER  
Governor.

**BUDGET**  
for the Municipality of St. Thomas and St. John from 1st April 1918  
to 30th June 1918.

**REVENUES**

<b>A. Direct Taxation.</b>		Frcs. Bits Frcs. Bits
1. Ground and building tax .....		
2. House tax .....	25,000.00	
3. Trade tax .....	16,000.00	
4. Lamp tax .....	—	
5. Horse, Carriage and Boat tax .....	4,000.00	
<b>B. Indirect Taxation, etc.</b>		45,000.00
1. Receipts from the Custom Service .....		
2. Vendue fees and percentages .....	15,000.00	
3. Dues on recorded transfers of properties not sold at vendue .....	100.00	
4. Tax on inheritances .....	—	
5. Court fees and fees from the Police Office .....	3,000.00	
6. Stamp dues .....	1,500.00	
7. Fees, Steamship tickets .....	500.00	
8. Fees, Burgher briefs, etc. ....	5,000.00	
9. Tax on alcoholic liquors .....	2,000.00	
<b>C. Miscellaneous Revenues .....</b>	<b>27,100.00</b>	
<b>Total .....</b>	<b>5,000.00</b>	<b>77,100.00</b>

**EXPENDITURES.**

<b>I. Colonial Council:</b>		Frcs. Bits Frcs. Bits
1. Salaries: (a) Assistant (Colonial Council) ..	375.00	
(b) Messenger (Colonial Council) ..	450.00	
(c) Assistant (Municipal Committee) ..	125.00	
2. (a) Maintenance, Equipment and Contingent (Colonial Council) ..	880.00	
(b) Maintenance, Equipment and Contingent (Municipal Committee) ..	170.00	
<b>II. Judiciary and Police Department:</b>		2,500.00
1. Salaries: (a) Judge and Police-master ..	3,625.00	
(b) Police Magistrate ..	2,875.00	
(c) Head Clerk ..	1,500.00	
2. Salaries and wages of other employees, Expenses in public Suits, Compensation of Court Witnesses, Maintenance, Equipment and Contingent ..	17,500.00	25,000.00
<b>III. Prison Department:</b>		Frcs. Bits Frcs. Bits
1. Salaries, Maintenance, Equipment and Contingent ..	3,600.00	
<b>IV. Fire Department:</b>		2,000.00
1. Salaries, Maintenance, Equipment and Contingent ..	825.00	
<b>V. Streets and Public Roads:</b>		12,175.00
1. Salaries: (a) Foreman and Stablenman including lighting of streets, cleaning streets in St. Thomas, repairs and upkeep of streets and roads, including repairs and upkeep of public country roads in St. Thomas and St. John ..	12,175.00	13,000.00
<b>VI. Department of Public Instruction:</b>		16,000.00
1. Salaries, Maintenance, Equipment and Contingent, including rent for buildings, and aid to private schools ..	8,300.00	
<b>VII. Sanitary Department:</b>		2,700.00
1. Salaries: (a) Municipal Physician ..	2,700.00	
(b) Assistant to Municipal Physician ..	900.00	
(c) Inspector, Communal Hospital ..	1,500.00	
(d) Public Physician, St. John ..	34,600.00	
2. Wages of other employees, Maintenance, Equipment and Contingent, including Maintenance of Lepers from St. Thomas in Leper Asylum, Richmond, St. Croix ..	43,000.00	
<b>VIII. Poor Department:</b>		7,500.00
Pensions and allowances, medicines, burial expenses, expenses of transportation of paupers, and Contingent ..	1,200.00	
<b>IX. Building Department:</b>		1,125.00
1. Salaries: (a) Translator and Clerk ..	180.00	
(b) Foreman ..	1,495.00	
(c) Messenger ..	4,000.00	
2. Repairs and upkeep of buildings, Maintenance, Equipment and Contingent ..	2,200.00	
<b>X. Pensions and Allowances ..</b>		3,750.00
<b>XI. Subsidiy, West India and Panama Telegraph Co. Ltd. ....</b>		1,000.00
<b>XII. Miscellaneous Expenses:</b>		800.00
a. Contribution to non-military band ..	700.00	
b. Public Cemeteries, Maintenance and upkeep ..	—	
c. Public Squares, grounds and gardens, Maintenance and upkeep ..	—	

XII. Miscellaneous Expenses (continued):

d. Cleaning of dry earth closets	570.00	
e. Payments to Widows Fund (Proportion of tax on alcoholic liquors) (estimated)	400.00	
f. Contingent	800.00	
XIII. General Contingent:		4,270.00
To be allotted in the discretion of the Governor		
Total	6,000.00	
	132,820.00	

Thus passed by the Colonial Council in the extraordinary meeting 30th March 1918.

V. A. CHRISTENSEN  
Chairman.

V. A. MILLER  
Secretary.

The above Provisional Budget is hereby sanctioned and approved. Given under my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 10th day of April, in the year 1918.

[SEAL]  
JAMES H. OLIVER  
Governor.

ORDINANCE

concerning the taking away of the Executive and Administrative Functions vested by lawful authority in the various Public Boards, Commissions and Committees of St. Thomas and St. John.

Be it enacted by the Colonial Council of St. Thomas and St. John: That the Administrative and Executive Functions heretofore vested by lawful authority in the various Public Boards, Commissions and Committees of St. Thomas and St. John may in the discretion of the Governor and when so directed by him, in whole or in part, be vested in the Governor:

Provided, that any such Board, Commission or Committee which shall have been divested of Administrative and (or) Executive Functions as herein provided, shall thereafter act in an advisory capacity to the Governor in relations to such functions, and

Provided, that any such Board, Commission or Committee which shall have been divested of Administrative and (or) Executive Functions as herein provided, shall have the right at any time to procure from the Governor and (or) the Official in charge of any such particular Department any information in relation to conductor or operation of such a Department, and

Provided, that any such Board, Commission or Committee which shall have been divested of Administrative and (or) Executive Functions as herein provided, shall have the right at any time to take exceptions to the expenditures or operations of such a Department in so far as filing criticisms of the administration of such a Department, and

Provided further, that this Ordinance shall be in force and effect for a period not exceeding five years from its approval.

Thus passed by the Colonial Council for St. Thomas and St. John at 3rd discussion in the meeting held on the 23rd May 1918.

V. A. CHRISTENSEN  
Chairman.

V. A. MILLER  
Secretary.

The above Ordinance is hereby sanctioned and approved. Witness my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 4th day of June, in the year 1918.

[SEAL]  
JAMES H. OLIVER  
Governor.

RESOLUTION

RESOLVED: That the so-called Hurricane Loan claims formerly held by Denmark against certain residents of the Municipality of St. Thomas and St. John, and since transferred to the said Municipality, be transferred to the Governor, to be disposed of by him in accordance with the following provisions:

a. That the Governor, in his discretion, be, and he is hereby, authorized to remit all or any part of any of such claims and cause satisfaction thereof to be entered in the appropriate public records without charge upon satisfactory showing to him in the premises that the claimant cannot liquidate such claims without serious embarrassment to his financial resources.

b. That the Governor may utilize the services of the Municipal Committee or other Committee or Agency of the Government to inquire into and take testimony regarding any such claim and to report findings in the case for his consideration.

c. That such part or parts of such claims as the Governor shall, subject to the above provisions, decide are collectable, he shall cause to be collected in accordance with such terms as, in his discretion, will not be unduly burdensome to the claimant in any case.

d. That the proceeds of said collections shall be expended in the discretion of the Governor for the relief of the poor and needy of St. Thomas and St. John.

e. That the Governor be authorized to suspend the terms of the bonds as regards instalments and interest until final decision has been taken by him with regard to the bonds.

Thus passed by the Colonial Council on the sixth day of June 1918.  
V. A. CHRISTENSEN  
Chairman.  
LEROY NOLTE  
Act. Secretary.

The above Resolution is hereby sanctioned and approved. Witness my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 11th day of June, in the year 1918.

[SEAL]  
JAMES H. OLIVER  
Governor.

BUDGET  
for the Municipality of St. Thomas and St. John from July 1, 1918,  
to June 30, 1919.

REVENUES.

I. Direct Taxes.

1. Ground and Building Tax	58,000.00	Frcs. Bits	Frcs. Bit
2. House Tax	36,000.00		
3. Trade Tax	45,000.00		
4. Lamp Tax	18,000.00		
5. Horse, Carriage and Boat Tax	9,000.00		
<b>Total</b>	<b>164,000.00</b>		

II. Indirect Taxes.

1. Custom Dues in St. Thomas and St. John (net)	75,000.00		
2. Vendue fees and percentages	1,500.00		
3. Dues on recorded transfers of properties not sold at Vendue	700.00		
4. Tax on inheritances	1,000.00		
5. Court fees and fees from the Police Office	14,000.00		
6. Stamp Dues	10,000.00		
7. Fees from Steamer tickets	3,500.00		
8. Fees for Grants and Dues on Burgher Briefs, etc.	12,000.00		
9. Tax on alcoholic liquors	10,000.00		
<b>Total</b>	<b>127,700.00</b>		

III. Sundry Revenues.

1. From Pay Patients at Communal Hospital	6,000.00		
2. Fees collected at Custom House	2,000.00		
3. Returns from Sanitary Work	25,000.00		
4. Miscellaneous	15,000.00		
<b>Total</b>	<b>48,000.00</b>		

Estimated difference between Revenues and Expenditures to be made up from other sources..... 585,582.00

EXPENDITURES.

I. Expenses of the Colonial Council, St. Thomas and St. John, and its various committees.

1. Salaries	5,800.00	Frcs. Bit	Frcs. Bit
2. Maintenance	5,750.00		
3. Auditor	2,500.00		
<b>Total</b>	<b>14,050.00</b>		

II. The Judiciary and Police Department.

1. Salaries	96,400.00		
2. Equipment	11,000.00		
3. Maintenance	6,100.00		
<b>Total</b>	<b>112,500.00</b>		

III. The Prison Department.

1. Salaries	8,900.00	Frcs. Bits	Frcs. Bits
2. Equipment	2,000.00		
3. Maintenance	12,000.00		
<b>Total</b>	<b>17,900.00</b>		

IV. The Fire Department.

1. Salaries	6,380.00		
2. Equipment	5,500.00		
3. Maintenance	2,700.00		
<b>Total</b>	<b>14,580.00</b>		

V. The Sanitary Department.

Medical Division.

1. Salaries, Municipal Physicians	33,300.00		
2. Other Salaries and efficiency allowances to personnel	48,800.00		
3. Equipment	15,000.00		
4. Maintenance	140,377.00		
5. Transportation of lepers to and maintenance of at the leper asylum, Santa Cruz	8,500.00		
6. Transportation of insane to and maintenance of at the insane asylum, Santa Cruz	15,250.00		
7. Vital Statistics, fees to local registrar (including corpse inspection fees), printing and postage	1,500.00		
8. Printing, Stationery, office supplies and equipment for office of Medical Inspector	2,500.00		
<b>Total</b>	<b>260,227.00</b>		

Sanitation Division.

1. Salaries	50,000.00		
2. Equipment	22,000.00		
3. Maintenance	10,550.00		
<b>Total</b>	<b>82,550.00</b>		

VI. The Poor Department.

1. In aid of the Poor, St. Thomas	24,000.00		
2. Coffins, graves, and other expenses for burying paupers	5,500.00		
3. Contribution toward the Local Saturday Fund, St. Thomas	1,000.00		
4. For sending away paupers not domiciled in the community and for unforeseen expenses for St. Thomas and St. John	500.00		
5. In aid of the Poor, St. John	2,000.00		
6. Expenses for burying paupers, St. John	500.00		
7. Transportation of Poor Sick, St. John, to Hospital, St. Thomas	200.00		
<b>Total</b>	<b>33,700.00</b>		

VII. Department of Public Instruction.

1. Salaries	100,500.00		
2. Equipment	5,425.00		
3. Maintenance	28,830.00		
4. For training school for incorrigible children	6,000.00		
5. Toward purchase of new school building, St. Thomas	5,000.00		
<b>Total</b>	<b>145,555.00</b>		

VIII. Streets and Public Roads.

1. Repairs to streets, St. Thomas	22,126.00
2. Street cleaning, St. Thomas	18,780.00
3. Street lighting, St. Thomas	30,000.00
4. Repairs to roads, St. Thomas	14,224.00
5. Repairs to roads, St. John	4,000.00
<b>IX. Building Expenses.</b>	
<b>Salaries.</b>	
1. Salary of Foreman	5,400.00
<b>Repairs.</b>	
1. The Fort	4,325.00
2. Country Schools	1,350.00
3. Communal Schools	3,800.00
4. Communal Hospital and Poor House	12,500.00
5. Fire Depot	500.00
6. Public Privies	500.00
7. Fish Stalls	500.00
8. Market Hall	200.00
9. Court House, Cruz Bay, St. John	300.00
10. Council Room, Crystalgade	1,000.00
11. Contingent	1,800.00
<b>New Constructions.</b>	
1. For rebuilding old Police Station, Casimir Square	2,500.00
2. For making additions to Communal Hospital, and improvements to esplanade	5,000.00
3. For stables, store shed and platform, etc in connection with Sanitation	6,900.00
4. School buildings at Lango, Mary's Point and Lemsler Bay, St. John	5,000.00
<b>X. Subsidy.</b>	
1. West India and Panama Telegraph Co. Ltd.	15,000.00
<b>XI. Miscellaneous.</b>	
1. Maintenance of Public Cemeteries	3,970.00
2. Maintenance of Public Parks and Squares	2,750.00
3. Contribution to non-Military Band	6,000.00
4. For extermination of mongoose	2,500.00
<b>XII. Pensions and Allowances.</b>	
1. Widow of Policeman Olen	300.00
2. Former Chief Clerk in the Custom House Department, Colberg	1,125.00
3. Former teacher Miss Adriana Dunbavin	750.00
4. Former Policeman Ebbesen	900.00
5. Widow of former Assistant to the Colonial Council, O. Hansen	450.00
6. Former Midwife, C. A. Hansen	900.00
7. Former Teacher, Miss E. M. Jones	900.00
8. Former Street Inspector, E. B. Rasmussen	500.00
9. Former first Teacher, Miss G. Stevenson	750.00
10. Former Teacher Miss Louisa Wiewall	1,840.00
11. Former Teacher, Mrs. C. L. Howard	900.00

Fres. Bits Fres.

Estimated Tax on Alcoholic Liquors to be paid to Widows Fund of St. Thomas in accordance with paragraph 19 of Ordinance of November 19, 1909	2,000.00
<b>XIV. General Contingent</b>	47,500.00
<b>Total</b>	<u>925,282.00</u>

Thus passed by the Colonial Council for St. Thomas and St. John at and discussion in the meeting held on June 29th 1918.

V. A. CHRISTENSEN  
Chairman.

V. A. MILLER  
Secretary.

The above Budget is hereby sanctioned and approved.

Witness my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 5th day of July, in the year 1918.

JAMES H. OLIVER

Governor.

[SEAL]

ADDITIONAL MONEY BILL

to the Budget for the Municipality of St. Thomas and St. John for the financial period April 1st to June 30th 1918.

Sub Item V. "Sanitary Department"

Under "Maintenance" is granted, further ..... Fcs. 6,000.00

Thus passed by the Colonial Council for St. Thomas and St. John at 2nd discussion in the meeting held on the 29th June 1918.

V. A. CHRISTENSEN  
Chairman.

V. A. MILLER  
Secretary.

The above Money Bill is hereby sanctioned and approved.

Witness my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 9th day of July, in the year 1918.

JAMES H. OLIVER

Governor.

[SEAL]

ORDINANCE

Ordinance to regulate commerce in Intoxicating Drinks and Drugs, and to provide penalties for violations thereof.

That on approval of this Ordinance, and thereafter, it shall be unlawful to import any intoxicating drink or drug other than malt liquors, except as otherwise provided in this Ordinance.

That one year after the approval of this Ordinance and thereafter,

it shall be unlawful to manufacture, sell, give away, or to expose for sale or gift, any intoxicating drink or drug other than malt liquors except otherwise provided in this Ordinance.

That the foregoing provisions of this Ordinance shall not be construed as or construed to prohibit the manufacture of rum for export only, the exportation, and sale of the same beyond the limits of the Virgin Islands of the United States.

That the foregoing provisions of this Ordinance shall not be construed or construed to prohibit the importation of intoxicating liquors and drugs where the same have been ordered and contracted for prior to the date of approval of this Ordinance.

That the Governor may authorize and regulate the importation, manufacture, and sale of said drinks and drugs for medicinal, sacramental, industrial and scientific uses.

The penalty for violation of this Ordinance shall be a fine of not less than Francs one hundred, and not more than Francs two hundred and fifty for a first offense, and for a second and subsequent offenses a fine of not less than Francs two hundred and fifty, and not more than Francs one thousand, or imprisonment for not less than one month, and not more than one year, or by both such fine and imprisonment.

That one year after the signing of the Treaty of Peace by the United States and the nations with whom we are now at war, this Ordinance shall be subject to revision.

Thus passed by the Colonial Council for St. Thomas and St. John at a 3rd discussion in the meeting held on the 2nd July 1918.

V. A. CHRISTENSEN  
Chairman.

ORVILLE S. KEAN  
Secretary.

The above Ordinance is hereby sanctioned and approved.

Witness my Hand and the Seal of the Government of the Virgin Islands of the United States at St. Thomas, the 9th day of July, in the year 1918

JAMES H. OLIVER  
Governor.

[SEAL]

ORDINANCE  
to provide for an Income Tax for the Municipality of St. Thomas and St. John, and to provide for the collection thereof.

Enacted by the Colonial Council of St. Thomas and St. John:

2. That there shall be levied, assessed, collected and paid annually on the first day of July, upon the entire net income received in the preceding calendar year from all sources by every resident of St. Thomas and St. John, who is such for any period over three months in any calendar year, a tax, hereinafter called the normal tax, of two per cent. upon such income; Provided, that during the existence of a state of war in which the United States is involved, there shall be levied, assessed, collected and paid annually on the first day of July, upon such net income received in the preceding calendar year from all sources, by every citizen or resident, as aforesaid, a further tax, hereinafter called the additional tax, of two per cent. on such net income; Provided further, that no per

son (including corporations) subject to the income tax laws of the United States shall be required to pay any of the taxes imposed by this Ordinance.

b. A normal tax of two per cent. and a further additional tax of two per cent. under the conditions provided in subdivision (a) of this Section, shall likewise be levied, assessed, collected, and paid annually on the first day of July, upon the entire net income received in the preceding calendar year from all property owned and every business, trade or profession carried on in St. Thomas and St. John by persons residing elsewhere, including interest received from all interest bearing obligations of residents, corporate or otherwise.

c. In addition to the normal and additional taxes imposed by subdivisions (a) and (b) of this Section, there shall be levied, assessed, collected and paid annually on the first day of July, upon the total net income of every resident of St. Thomas and St. John, or, in the case of a non-resident the total net income received from all sources within the said places, a tax, hereinafter referred to as the sur tax, of one per cent. per annum upon the amount by which the total net income exceeds 30,000 Francs and does not exceed 40,000 Francs; a tax of two per cent. per annum upon the amount by which the net income exceeds 40,000 and does not exceed 50,000 Francs; a tax of three per cent. per annum upon the amount by which the total net income exceeds 50,000 Francs and does not exceed 60,000 Francs; a tax of four per cent. per annum upon the amount by which the total net income exceeds 60,000 Francs and does not exceed 70,000; a tax of five per cent. per annum upon the amount by which the total net income exceeds 70,000 Francs.

d. The normal and additional taxes and the sur tax hereinbefore imposed by subdivisions (a), (b) and (c) of this Section shall likewise be levied, assessed, collected and paid annually on the first day of July upon the entire net income arising or accruing from all proceeds during the preceding calendar year, to every corporation, joint stock company or association, and every insurance company organized or doing business in St. Thomas and St. John, no matter how created, not including partnerships, but if organized, or existing under the laws of any foreign country, then upon the amount of net income accruing from business transacted and capital invested within said places.

e. The foregoing normal and additional taxes, and the sur tax, apply to the entire net income except as hereinafter provided, received by every taxable person (including corporations) in the calendar year 1918 and every year thereafter.

Section 2. a. That subject to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person (including corporations) shall include gains, profits and income derived from salaries, wages, commissions or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, businesses, trades, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of it, or interest in real or personal property, also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever, including the income from, but not the value of, money or property acquired by gift, devise, descent or bequest, and including the income from, but not the proceeds of, life insurance policies paid to individual beneficiaries upon the death of the insured or payments made by, or credited to the insured on life insurance, endowments or annuity contracts upon the return thereof to the insured at the maturity of the term mentioned in the contract, or upon surrender

of the contract. Persons carrying on business in partnership shall be liable for income tax only in their individual capacity and the share of profits of a partnership to which any taxable partner would be entitled if same were divided, whether divided or otherwise, shall be entered in the tax return and tax paid, and any such firm, or partnership shall furnish a statement of such profits, together with the names of persons entitled thereto, whenever requested by the Government; Provided, that income derived or received from the sale of vegetable food products of the land and animal food products actually produced, grown and sold to the mate consumer in St. Thomas and St. John by the producer, shall not be subject to this tax.

b. Incomes received by estates of deceased persons, during the period of administration or settlement of the estate, shall be subject to normal and additional taxes and the sur tax and charged to their estates and trustees, executors, administrators, and other fiduciaries are hereby indemnified against the claims or demands of every beneficiary for payments of taxes and they shall receive credit for the amount of such payments against the beneficiary or principle in any accounting which they may be required to make.

Section 3. a. That in computing the net income in the case of a person a resident of either St. Thomas or St. John, including corporations organized in such places, the following deductions will be allowed: First, the necessary expenses actually incurred and paid in carrying on any business or trade, not including personal, living or family expenses; second, all interest paid within the year on indebtedness; third, tax paid within the year imposed by law or ordinance of St. Thomas and St. John, except the income taxes; fourth, losses actually sustained during the year incurred in business or trade, or arising from fires, storms, shipwreck or other casualty and from theft, when such losses are not compensated for by insurance or otherwise; fifth, a reasonable allowance for the exhaustion, wear and tear of property arising out of its use or employment in the business or trade.

b. In computing net income in the case of a nonresident (including foreign corporations) for the purpose of this tax, there shall be allowed the following deductions: First, necessary expenses actually paid by St. John, not including personal, living, or family expenses; second, taxes paid within the year imposed by the authority or law or ordinance of St. Thomas and St. John, but not including the income taxes; third, losses actually sustained during the year, incurred in business or trade conducted by him within St. Thomas and St. John, or arising from fires, storms, shipwreck or other casualty, and from theft, when such losses are not covered by insurance; and fourth, a reasonable allowance for the exhaustion, wear and tear on property actually used within said places.

Section 4. That incomes up to 4,500 Francs shall not be taxed, and in computing the taxable income of a resident of St. Thomas and St. John, there shall be allowed as an exemption in the nature of a deduction from the amount of the net income of each said person, ascertained as herein provided, the sum of 4,500 Francs plus 4,500 Francs, additional if the person taxed be a married man with a wife living with him and also plus 500 Francs for each dependent child under the age of 18 years, or plus 4,500 Francs if the person making the return be a married woman with a husband living with her, and plus 500 Francs for each dependent child under the age of 18 years; but in no event shall this additional exemption of 4,500 Francs and 500 Francs for each dependent child be deducted by both husband and wife; Provided, that husband and wife living together shall make but one return, the husband making that as the legal head of the

family, giving their aggregate income, and that the exemption for both shall not exceed 9,000 Francs, and 500 Francs for each dependent child.

Section 5. That the taxes herein imposed shall be computed upon the net income, ascertained as provided in this Ordinance, of each person (including corporations) subject thereto, received in each preceding calendar year ending on the Thirty first Day of December; Provided, that any corporation, joint stock company, association or insurance company subject to this tax may designate the last day of any month in the year as the day of the closing of its fiscal year and shall be entitled to have the tax payable by it computed upon the basis of the net income ascertained as herein provided on the year ending with the day so designated instead of the calendar year.

Section 6. That on or before the last day of March in each year hereafter, a true and accurate return, under oath, shall be made by each taxable person (including corporations) having an income of 4,500 Francs, or over, in such manner and form and according to such lawful regulations as may be prescribed, with the approval of the Governor, by the Government Secretary who shall have full charge in the assessment and administration of this tax.

Section 7. That if the Government Secretary has reason to believe that the amount of any income return is understated, he shall notify the person making the return to show cause why the amount of the return should not be increased, and upon proof of the amount understated may increase said return accordingly. If dissatisfied with the decision of the Government Secretary, such person may submit the case, with all papers, to the Governor of the Virgin Islands of the United States for final decision, and may furnish sworn testimony of witnesses to prove relevant facts.

Section 8. That if any person, (including corporations and partnerships), liable to make the return or pay the tax at the time or times hereinbefore specified in each year, shall neglect or fail to do so such person or persons or if deceased the estate of such person or persons shall be liable to a penalty of not less than 100 Francs nor more than 5,000 Francs. Any person, or any officers of any corporation lawfully required to make, render, sign, or verify any return, who makes any false or fraudulent return or statement with intent to defeat or evade the assessment shall be fined not exceeding 10,000 Francs or be imprisoned not exceeding one year, or both, at the discretion of the court, together with costs of prosecution.

Section 9. That the tax herein imposed, together with the penalties herein provided, shall in each case be a lien against the property, real and personal, of the person lawfully chargeable with the payment thereof (including corporations), and partnerships, from the date the same is due and payable, if the same shall then remain unpaid and said lien shall be enforced for the Government by suit in the local Court, in the manner of other suits of such nature.

Section 10. That the word "Corporations" as used in this Ordinance shall be held and construed to include joint stock companies, associations and insurance companies, but not partnerships.

Thus passed by the Colonial Council for St. Thomas and St. John at 3rd discussion in the meeting held on the 8th August, 1918.

V. A. CHRISTENSEN  
Chairman.

V. A. MILLER  
Secretary.

The above Ordinance is hereby sanctioned and approved.  
Witness my Hand and the Seal of the Government of the Virgin

