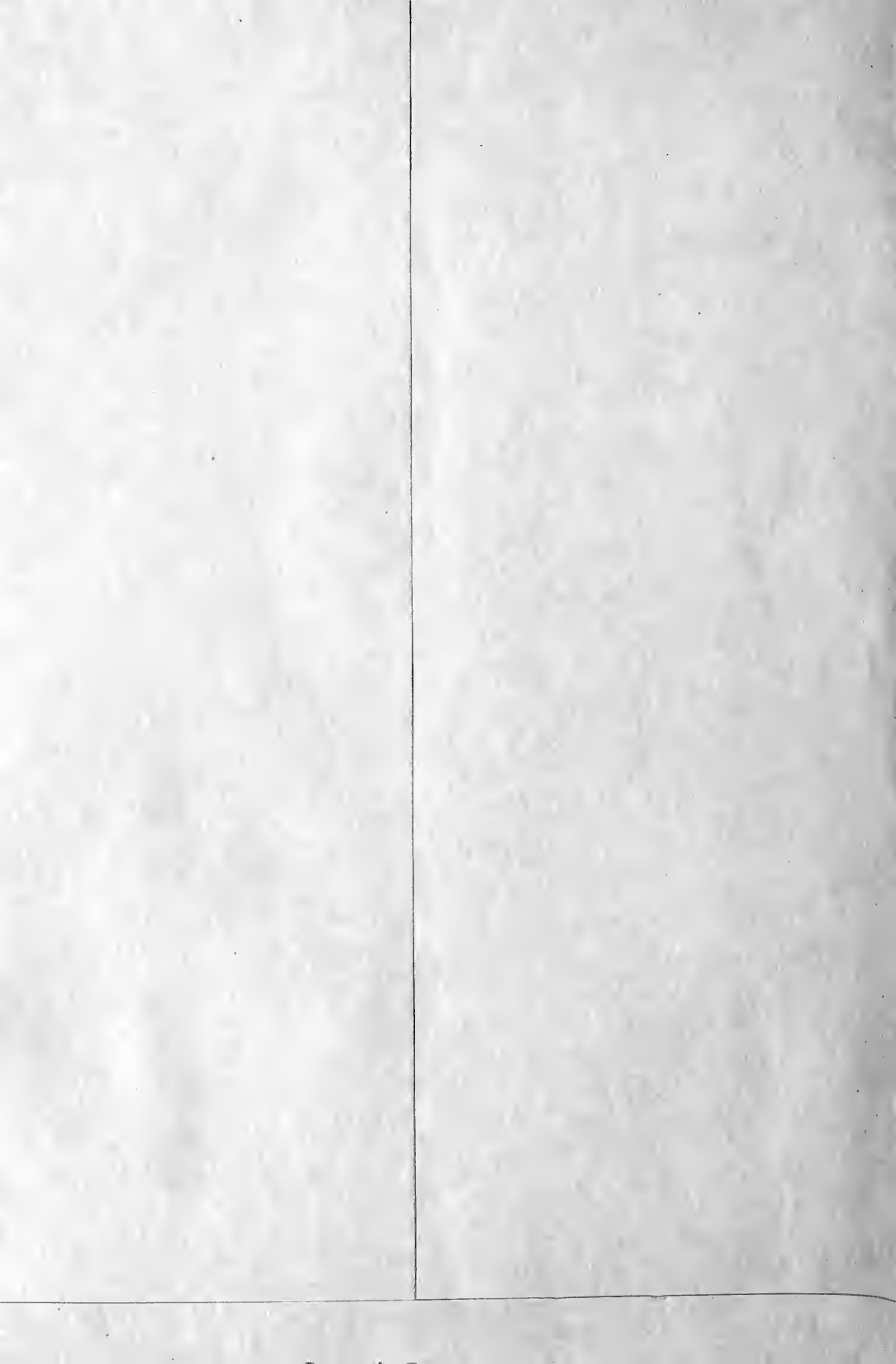


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Roman Catholic Church in that island, and for the exclusive benefit of the Roman Catholic Church in Porto Rico, the sum of one hundred and twenty thousand dollars, out of any money in the Treasury not otherwise appropriated, in full satisfaction of all claims of every nature whatsoever relative to the properties claimed by the Roman Catholic Church in Porto Rico which are now in the possession of the United States, to wit, the building known as the Santo Domingo Barracks and the land pertaining thereto, and the site of the building formerly known as the Ballaja Barracks, now known as the Infantry Barracks, both properties in the city of San Juan, Porto Rico: *Provided*, That the Roman Catholic Church shall guarantee the title to, and shall relinquish all rights and actions regarding said properties, and that the said properties shall belong exclusively to the United States: *And provided further*, That upon the acceptance of this sum the Roman Catholic Church shall relinquish all claims of any kind whatsoever against the United States arising in Porto Rico prior to the approval of this act.

In full explanation of the matter, I have the honor to inclose herewith a copy of House Document No. 1204, Sixtieth Congress, second session, containing the President's message transmitting to the Congress the report of the commissioners sent by the President to Porto Rico. The basis of settlement mentioned will be found printed on pages 4 and 5 of the document. The department invites particular attention to this and to the President's recommendation that Congress pass such legislation as is necessary to give it effect.

I have the honor to be, sir,  
Your obedient servant,

ROBERT BACON.

The SECRETARY OF THE TREASURY.

[House Document No. 1204, Sixtieth Congress, second session.]

THE WHITE HOUSE,  
Washington, December 14, 1908.

*To the Senate and House of Representatives:*

I transmit herewith a report from Mr. Robert Bacon, Assistant Secretary of State, and Maj. Frank McIntyre, U. S. Army, of their mission to Porto Rico, under my oral instructions, to meet with representatives of the insular government of Porto Rico and of the Roman Catholic Church in that island with a view to reaching some equitable settlement of the questions pending between that church on the one hand and the United States and the people of Porto Rico on the other.

The nature of these questions and the conditions of the controversy at the time of the meeting of the commission at San Juan are fully and clearly stated in the report, as is the basis for an equitable and complete settlement of all the questions in controversy unanimously agreed on by the members of the commission in a memorandum signed on August 12, 1908.

It will be seen that under the terms of this memorandum the United States is to pay to the Roman Catholic Church in Porto Rico the sum of \$120,000 in full settlement of all claims of every nature whatsoever relative to the properties claimed by the church which are now in the possession of the United States and which are defined in the report.

The properties specifically in question form part of the land reserved for military purposes in San Juan and are now occupied by United States troops. I am informed that they are well suited to such purposes and that to provide for the garrison of San Juan elsewhere would require the expenditure of many times the sum involved in the proposed settlement.

This basis of agreement has received my entire approval, and I trust that the Congress will see the great importance of the matter and will, at its present session, pass such legislation as is necessary to give the basis of the agreement effect on the part of the United States.

The legislative assembly of Porto Rico has already, by a joint resolution approved September 16, 1908, ratified the basis of agreement recommended by the commissioners in so far as it affects that government and enacted the necessary legislation to make it effective.

THEODORE ROOSEVELT.

DEPARTMENT OF STATE,  
Washington, September 22, 1908.

MR. PRESIDENT: In compliance with your oral instructions to meet with representatives of the insular government of Porto Rico and of the Roman Catholic Church in that island, and come to some equitable agreement which might form the basis of a final settlement of the questions pending between that church on the one hand and the United States and the People of Porto Rico on the other, we have the honor to submit the following report:

In the transfer of sovereignty of territory from Spain, where the church and state were closely united, to the United States, where such union was incompatible with the institutions and laws of the country, many questions arose as to the ownership of properties held by the Roman Catholic Church, as well as to other properties held by the Government but claimed by the church.

In all other cases where the United States, as distinguished from the municipalities and insular governments, has been a party to these questions, the settlement has been made amicably without reference to the courts. Referring to this, the Supreme Court in the case of the Municipality of Ponce, appellant, *v.* The Roman Catholic Apostolic Church in Porto Rico, in its decision of June 1, 1908, says:

"The properties of the church in Cuba and the Philippines at the time of the ratification of the treaty were far more considerable than those in Porto Rico. And the controversies or questions arising as to those properties have been quite generally adjusted, in both Cuba and the Philippines, partly with and partly without recourse to the courts. In Cuba, a commission was appointed to consider the whole question, and its report contains much interesting and pertinent information. It begins with the fundamental proposition that, 'The church, as a juridical person, has held and holds the right to acquire, possess, or transfer all kinds of properties. The church has never been denied this right in Spain; rather, on the contrary, in all the provisions covering these matters this right has been recognized in the church.' (S. Rept. 2977, 57th Cong., 2d sess., p. 12.)

"On this admitted basis was concluded a satisfactory adjustment of the difficult problem incident to the transfer of sovereignty from a régime of union of church and state to the American system of complete separation.

"Even greater difficulties were settled in the Philippines, and the American Government never suggested that the church was without juristic capacity to possess or protect property rights. The suggestion that it did not possess a license from the local authorities 'to do business' was never put forward.

"Whether these ecclesiastical properties originally came from the state, or any subdivision thereof, they were donated to, at once became, and have ever since remained the property and in the peaceful possession of the Roman Catholic Church."

While the property of the Roman Catholic Church in Porto Rico had, as compared to Cuba and the Philippines, never been considerable, yet there arose in that island, with respect thereto, several involved questions.

Questions as to title to the churches and temples in the peaceful possession of the church at the time of the withdrawal of Spain from the island are settled by the decision in the case of *The Municipality of Ponce v. The Roman Catholic Church*, above referred to, in which the Supreme Court held that the ownership of such property was and remained in the church, notwithstanding the fact that the municipalities may have furnished some of the funds for building or repairing the churches. Other questions in Porto Rico remained unsettled, and after several years spent in efforts to have these controversies adjusted as they had been adjusted in Cuba and as somewhat similar questions have recently been adjusted in the Philippine Islands by negotiations outside of the courts, the church brought suit against the people of Porto Rico under an act of the legislative assembly of Porto Rico giving original jurisdiction for the trial and adjudication of such questions to the supreme court of Porto Rico.

In the brief of the plaintiff the properties claimed as held by the people of Porto Rico and belonging to the church are enumerated as follows:

1. The building, formerly convent of St. Dominic, valued at .....	\$64,000.00
2. Rental thereon from October 18, 1898, and thereafter, at 6 per cent per annum .....	3,840.00
3. The grounds adjoining said buildings on the east, valued at .....	9,000.00
4. Rental thereon during the same period, at 6 per cent per annum .....	540.00
5. The building, formerly convent of St. Francis, valued at .....	107,000.00
6. Rental thereon during the same period, at 6 per cent per annum .....	6,420.00
7. The site of the market plaza, this city, valued at .....	40,000.00

8. Value of annual canons or fees (rental of market place site) paid by the municipal corporation of this city to the treasury of Porto Rico during the same period, amounting each year to .....	\$128. 52
9. The site occupied by the Ballaja barracks, valued at .....	51, 000. 00
10. Rental thereon during the same period, per annum .....	1, 060. 00
11. The site occupied by the Beneficencia and lunatic asylum, valued at .....	64, 000. 00
12. Rental thereon, amounting each year to .....	3, 840. 00
13. All the censos proceeding from the convents of St. Dominic, St. Francis, and Porta Coeli, in the possession of the People of Porto Rico, amounting to .....	19, 764. 23
14. Revenues from these censos, collected by the treasury of Porto Rico, from October 18, 1898, and thereafter .....	
15. Amount of capitals and revenue of censos redeemed, or that may be redeemed, during the same period .....	
16. Amount of five promissory notes, due by Don Antonio Catala y Canales, specified in the certified statement of the honorable treasurer, dated January 14, 1903 .....	1, 803. 23
17. Amount of three promissory notes, due by Don Arturo E. Diaz, specified in aforesaid certified statement .....	405. 00
18. The piece of ground in Cangrejos, measuring 62 cuerdas, also specified in aforesaid certified statement .....	

The supreme court of Porto Rico, by a divided court, three justices joining in the majority opinion, two dissenting, sustained the contention of the church in all material respects, except as to the convent of Santo Domingo and the site occupied by the Ballaja barracks. The exception was made for the reason that title to these properties was claimed not by the people of Porto Rico, but by the United States, the proprieties having been reserved by proclamation of the President of the United States for military purposes under authority of an act of Congress, and the United States was not a party to the suit. With reference to these properties, however, the court stated: "That the evidence heard at the trial of this case shows that the aforesaid convent of Santo Domingo with the lands adjacent to the same, as well as the land on which the barracks of Ballaja are located, belong to the Roman Catholic Apostolic Church," and that only for a technical reason the court did not direct their return to the Catholic Church, together with the other properties which are the subject of the reclamation made in this suit.

Briefly, the title of the United States to the property in question held by it is identical with that of the People of Porto Rico to the property which the court directed should be returned to the church.

The estimated values of these two properties, as approved by the supreme court of Porto Rico, are as follows: The convent of Santo Domingo and the lands appertaining thereto, \$73,000; the site on which the Ballaja barracks is erected, \$51,000. The annual rentals of these two properties were estimated at \$4,380 per annum, and \$1,060 per annum, respectively, or a total to October 18, 1908, of \$54,400. The court, in its decision in directing the return of the properties held under identical title by the People of Porto Rico, directed also the payment of rentals from October 18, 1898. From the decision of the court the People of Porto Rico has appealed to the Supreme Court of the United States.

The foregoing briefly gives the condition of the controversy at the time of the meeting of the commission in San Juan, Porto Rico. The church was represented by the Bishop of Porto Rico and Juan Hernandez Lopez, the attorney for the church; the People of Porto Rico was represented by its attorney-general, Henry M. Hoyt, and José de Diego, the speaker of the house of delegates.

We had, prior to the meeting, carefully examined the real properties in question, and believe that the estimated values given are not excessive. In fact, the assessed value of these properties, as shown by attached copies of letters is considerably in excess of the estimated values approved by the court.

After sessions extending over a good part of the days of August 11 and 12, all the members of the commission united in signing an equitable and complete settlement of all the questions in controversy the following:

"Memorandum of basis of settlement of all matters in dispute between the Roman Catholic Church in Porto Rico, on the one part, and the United States of America and the People of Porto Rico on the other part.

"It being considered desirable to bring to an end the controversies relative to certain property situated in the island of Porto Rico, claimed to be the property of the

Roman Catholic Church of Porto Rico, and held in part by the United States of America and in part by the People of Porto Rico, the undersigned, consisting of two persons appointed by the President of the United States, of two persons representing the Roman Catholic Church in Porto Rico, and two persons representing the People of Porto Rico, appointed by the governor thereof, have reached the following basis for a settlement of such controversies, and have agreed to recommend the same to their respective sources of authority, for their approval and ratification, and for submission to such legislative and governmental bodies as may be necessary for the full legalization thereof.

“First. The United States to pay to the Roman Catholic Church in Porto Rico the sum of one hundred and twenty thousand dollars in full settlement of all claims of every nature whatsoever relative to the properties claimed by the church, which are now in the possession of the United States, and are specified and described in the judgment rendered by the supreme court of Porto Rico in a certain suit number 1, brought by the church against the People of Porto Rico, in the supreme court of Porto Rico, the church to relinquish all rights and actions regarding said properties, the said properties to belong exclusively to the United States.

“Second. The People of Porto Rico to pay to the Roman Catholic Church in Porto Rico the sum of one hundred and eighty thousand dollars in full settlement of all claims of every nature whatsoever relative to the properties claimed by the church, which are now in the possession of the People of Porto Rico, and are specified and described in the judgment rendered by the supreme court of Porto Rico in said suit number 1, hereinbefore mentioned, and the church to relinquish all rights and actions regarding such properties, which properties shall belong exclusively to the People of Porto Rico.

“Third. The People of Porto Rico to turn over to the Roman Catholic Church the chapel situated in Santurce, described in suit number 10 between the Roman Catholic Church and the People of Porto Rico, the said chapel, together with the land surrounding it in the form of a rectangle, the outer lines of which shall be at least three meters distant from the eastern, southern, and western outer walls thereof, and which shall extend to the Carretera on the northern side, to be the exclusive property of the church in Porto Rico.

“Fourth. The People of Porto Rico to return to the Roman Catholic Church in Porto Rico all censos claimed and enumerated in the judgment rendered by the supreme court of Porto Rico in the aforesaid suit number 1, together with all interest thereon which may have been collected since October 18, 1898, and the principal of such censos as may have been redeemed from and after said October 18, 1898.

“Fifth. The People of Porto Rico to return to the Roman Catholic Church in Porto Rico the parcel of land in Cangrejos, composed of sixty-two cuerdas, more or less, which is mentioned in subdivision number 18 in the statement of properties which appears at the end of the brief dated February 24, 1906, submitted to the supreme court of Porto Rico by the attorney for the church in the said suit number 1, and the property marked ‘number 16’ and ‘number 17’ in said statement.

“Sixth. The sum of one hundred and eighty thousand dollars referred to in clause second hereof, to be paid by the People of Porto Rico to the church in three equal installments; the first payment to be made during the current fiscal year after the ratification of this agreement by the legislative assembly of Porto Rico, on such date as may be fixed by the governor of Porto Rico, in his discretion, the second installment to be paid on or before the 20th day of June, 1910, and the third installment on or before the 20th day of June, 1911, with interest at the rate of three per cent per annum on the last two installments, the People of Porto Rico reserving the right to pay said installments in advance at its option, with interest thereon only up to the date of payment.

“Seventh. The Roman Catholic Church to be bound to guarantee the title to such properties as are to be transferred by it to the United States and to the People of Porto Rico under this agreement, but the People of Porto Rico to be in no case bound to guarantee the title to such properties as are to be transferred by it to the church under this agreement, and such transfers to be understood to be made without ulterior liability on the part of the People of Porto Rico.

“Eighth. Such moneys as shall be received by the Roman Catholic Church from the United States and from the People of Porto Rico, pursuant to the terms of this agreement, to be used exclusively for the benefit of the church in Porto Rico.

“Ninth. The Roman Catholic Church to relinquish all claims of every kind whatsoever arising in Porto Rico prior to the date of the ratification of this settlement, either against the United States or against the People of Porto Rico.

"Tenth. Upon the approval and ratification of any portion of this settlement, the necessary public instruments or deeds to be executed by the respective parties, but the People of Porto Rico are to be in no way bound to procure or guarantee the registry in the registry of property of such titles as are to be transferred to the church.

"Signed in triplicate this twelfth day of August, 1908, by the respective commissioners.

"For the United States:

"ROBERT BACON,  
"The Assistant Secretary of State.

"FRANK MCINTYRE,  
"Major of Infantry, Assistant Chief,  
"Bureau of Insular Affairs, War Department.

"For the church:

"W. A. JONES,  
"Bishop of Porto Rico.

"JUAN HERNANDEZ LOPEZ,  
"Attorney of the Catholic Church of Porto Rico.

"For the People of Porto Rico:

"J. DE DIEGO,  
"Speaker of the House of Delegates.

"HENRY M. HOYT,  
"Attorney-General of Porto Rico."

Under the terms of this memorandum the United States is to pay the Roman Catholic Church in Porto Rico the sum of \$120,000 in full settlement of all claims of every nature whatsoever relative to the properties claimed by the church which are now in possession of the United States. These properties are:

First. The site now occupied by the Ballajá barracks, or, as the building is now known, the infantry barracks, in San Juan, and the Santo Domingo barracks and the land pertaining thereto. Both of these are on the lands reserved for military purposes in the city of San Juan. The values of these properties, as estimated by the supreme court of Porto Rico, are:

The site occupied by the Ballajá barracks.....	\$51,000
The building formerly the convent of Santo Domingo.....	64,000
The ground adjoining said building on the east.....	9,000

The assessed values are:

The site of the Ballajá barracks.....	\$2,110
Convent of Santo Domingo and adjacent land.....	100,710

As has been stated heretofore, the United States title to this property is identical with that of the people of Porto Rico to the several properties which were the subject of the suit above referred to.

The opinion of the court was that the property was the property of the church, and adjudged to the church the possession of that held by the people of Porto Rico and a rental of 6 per cent per annum on the estimated value of said property from October 18, 1898. This rental in the case of the property held by the United States amounted to \$54,400 on October 18, 1908.

The settlement now recommended requires payment to the church of a lump sum in full settlement of claims to ownership, rental, and all other claims of any nature whatsoever which it may have against the property held by the United States. The property is to belong exclusively to the United States, the church to guarantee the title thereto. The Roman Catholic Church is further to relinquish all claims of every kind whatsoever arising in Porto Rico prior to the date of the ratification of this settlement, either against the United States or the People of Porto Rico. In other words, a final and full settlement of all controversies is provided for.

The character of the claim of the church to the ownership of this property is reviewed in the opinion of the supreme court of Porto Rico, as well as in the dissenting opinion. Briefly, the facts of this controversy, as certified to the Supreme Court of the United States by the supreme court of Porto Rico, in so far as the property held by the United States is concerned, are as follows:

Don Juan Ponce de Leon, the conqueror and first governor of the island of Porto Rico, donated to the Dominican Friars a piece of land situated in the northern part of the city of San Juan, extending to the wall looking to the sea, in order that they might establish and found a convent, and the convent, now called the Barracks of Santo Domingo, as well as the Ballajá Barracks, are on the land thus given by Ponce de Leon to the Dominican Friars.



Late in the year 1838 the religious communities of men in the island of Porto Rico were suppressed and all of their properties were seized by the Government without payment of damages or indemnification. They were expelled from their convents by public forces and the convents were converted into barracks for the lodging of the troops of the garrison of San Juan.

The Government continued disposing freely of the properties thus seized, alienating some of them and using all of their products, until the signing of the treaty or concordat of March 16, 1851, between His Holiness Pope Pius IX and Queen Isabella II, which concordat has since that time formed a part of the public law of Spain. Among other things, this concordat provided that the properties which belonged to the suppressed religious orders, then in the possession of the Government and which had not been alienated, should be restored without delay to the communities referred to, and be delivered to the representatives of the same—that is, to the diocesan prelates in whose jurisdiction the convents were situated.

Certain difficulties having arisen in carrying into effect the stipulations of the concordat of 1851, there was entered into an additional concordat of 1859 between the same authorities. This concordat specifically recognized the right of the church to acquire, retain, and enjoy the usufruct of all kinds of property, and provided in Section IV thereof: "By virtue of the same right the Government of Her Majesty recognizes the church as the absolute owner of each and all of the properties that have been restored to it by the concordat." It further provided for the determination by the bishops, with the approval of their clergy, of the value of the church properties in their respective dioceses, and the Government was to give in exchange for these properties and their cession to the state 3 per cent bonds of the consolidated public debt of Spain to cover the total value of said properties. While this agreement was carried out in Spain, not so in Cuba and Porto Rico.

The Government, however, took upon itself the defrayment of the expenses of the clergy and worship in the island in accordance with the agreement also contained in the concordat of 1851.

While some of the properties proceeding from the religious communities which had been abolished in the island were sold and the proceeds thereof were paid in the treasury, the remaining property continued in the possession of the Government until the change of sovereignty and the conclusion of the treaty of Paris, articles 2 and 8 of which provided for the cession of the island of Porto Rico to the United States, together with all buildings, wharves, barracks, forts, structures, public highways, and other public property, which, in conformity with law, belonged to the public domain, and, as such, belonged to the Crown of Spain, it being, however, understood that such cession could not in any respect impair the ownership or the rights which, with regard to said properties, by law, belonged to ecclesiastical or civic bodies.

The convents of Santo Domingo and San Francisco, with the lands annexed thereto, as well as the lands occupied by the Ballajá Barracks, proceed from the religious communities of Dominican and Franciscan friars which existed in San Juan and were abolished by the Government in 1838. Briefly, this is the statement of facts on which the court held the property in question to be the property of the Roman Catholic Church.

The dissenting opinion held that in no case could the claim for rental be justified prior to May 1, 1900, the date on which the People of Porto Rico became a body politic under the organic act passed by Congress on the 12th of the previous April. It further held that the court could not properly take judicial notice of the authority of the diocesan prelate, or bishop of Porto Rico, to represent the Roman Catholic Church in litigation nor to ascertain by any other means than by evidence properly introduced the relations of the Franciscan and Dominican friars to the Roman Catholic Church, and that it may be that they held their own lands and property entirely independent of the church, and that neither the Pope nor the bishop had any control over them whatever, and that there was no evidence in the case to show that the church had any right to represent these monastic orders or authority to bring a suit in their behalf. That any claim which the church may have had for the non-fulfillment of the terms of the concordat of 1859 was one against the Crown of Spain for what was justly due, but even as against the Crown of Spain the church could not claim the property itself, much less from a purchaser who acquired the same in good faith long after the concordat had been made.

It was further recited in the dissenting opinion that it is judicially known to the court from the public laws of Spain and the province of Porto Rico that annual appropriations were made for the support of the clergy and public worship and for pensions to the dispossessed friars, altogether amounting, during some of the years prior to the American occupation, to nearly \$200,000. That this large and liberal appropriation made from year to year by the Spanish Government and the provincial government

of Porto Rico was probably accepted in lieu of the bonds or certificates of the public debt which could have been claimed under the concordats or by the communities of friars or other ecclesiastical authorities, and was doubtless regarded as a fair settlement of any claims supposed to exist against the Government on account of the secularization of the monasteries and other property belonging to these brotherhoods. 三

The defendant pleads the statute of limitations, which, in Porto Rico, in real actions, requires the lapse of thirty years to bar the action. The friars were, as shown by the testimony of three aged witnesses, beyond a doubt ejected in the year 1838, and ever since that time, it is claimed by the defendant, the Government, either Spanish, American, or insular, has been in adverse, peaceable, and uninterrupted possession of all the properties claimed. The dissenting opinion agrees with the defendant as to this.

The above very briefly outlines the points of difference. A full understanding of the case may be obtained from the following documents:

Senate Report No. 2977, Fifty-seventh Congress, second session.

Transcript of Record, Supreme Court of the United States, October term, 1908, No. 151. "The People of Porto Rico, appellants, *v.* The Roman Catholic Church in Porto Rico. Appeal from the supreme court of Porto Rico."

Briefs of plaintiff and defendant in the supreme court of Porto Rico.

The Senate report gives on pages 11, et seq., the report of the commission of judges in accordance with which was settled the identical question in Cuba. The commission reported that the property then in question was the property of the church.

Your commissioners believe that the settlement recommended is a wise one and in accordance with the precedents of terminating similar controversies in Cuba and the Philippines. It is essentially a compromise, and no effort has been made to forecast what might be the decision of the highest court in the case.

While the report of the commission of judges in Cuba and the decision of the supreme court of Porto Rico have both been in favor of the church, its representatives have expressed themselves as favoring a compromise, receiving but part of their claim rather than proceeding with litigation which they have entered into unwillingly and as a last resort short of yielding what they conceive to be rights that they can not sacrifice without being unfaithful to their trust.

Your commissioners earnestly recommend your approval of the basis of agreement, and that you recommend the necessary appropriation to make it effective.

Attached hereto is the draft of a bill which will, it is believed, carry into effect the proposed agreement.

Very respectfully,

ROBERT BACON,  
*Assistant Secretary of State.*

FRANK MCINTYRE,  
*Major of Infantry, Assistant to Chief of Bureau  
of Insular Affairs of the War Department.*

The PRESIDENT,  
*The White House.*

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AN ACT To provide for payment of the claims of the Roman Catholic Church in Porto Rico.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That there is hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, the sum of one hundred and twenty thousand dollars, the same to be paid to the bishop of Porto Rico, as the representative (and trustee) of the Roman Catholic Church in that island, to be used exclusively for the benefit of the Roman Catholic Church in Porto Rico; and that the acceptance of said sum, paid under the provisions of this act, shall be in full satisfaction of all claims, of every nature whatsoever relative to the properties claimed by the Roman Catholic Church in Porto Rico, which are now in the possession of the United States, to wit: The building known as the Santo Domingo Barracks and the land pertaining thereto, and the site of the building formerly known as the Ballajá Barracks, now known as the Infantry Barracks, both properties in the city of San Juan, Porto Rico; the Roman Catholic Church to relinquish all rights and actions regarding said properties, and the said properties to belong exclusively to the United States: *Provided,* That upon the acceptance of this sum the Roman Catholic Church shall relinquish all claims of any kind whatsoever against the United States, arising in Porto Rico prior to the approval of this act.

TREASURY DEPARTMENT OF PORTO RICO,  
 BUREAU OF PROPERTY TAXES,  
 San Juan, P. R., April 28, 1908.

SIR: I have the honor of inclosing herewith plan and assessment of the property known as the "Convent of Santo Domingo," the assessed value of which is as follows:

Site .....	\$43,710
Building.....	57,000
	100,710
Total .....	100,710

Respectfully submitted.

\_\_\_\_\_  
 Chief, Bureau of Property Taxes.

TREASURER OF PORTO RICO,  
 San Juan, P. R.

TREASURY DEPARTMENT OF PORTO RICO,  
 BUREAU OF PROPERTY TAXES,  
 San Juan, P. R., April 28, 1908.

SIR: I have the honor of inclosing plan and assessment of the site occupied by the edifice known as "Ballajá Barracks," the assessment of which is \$82,110.  
 Respectfully submitted.

\_\_\_\_\_  
 Chief, Bureau of Property Taxes.

TREASURER OF PORTO RICO,  
 San Juan, P. R.





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