

L A W S
OF THE
STATE OF MISSISSIPPI,

PASSED AT A REGULAR SESSION

OF THE
MISSISSIPPI, LEGISLATURE.

HELD IN THE CITY OF JACKSON

JANUARY, FEBRUARY, AND MARCH, 1850.

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L A W S

OF THE

STATE OF MISSISSIPPI.

CHAPTER 1.

AN ACT amendatory of the Revenue Laws of this State.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi,* That the following taxes shall be assessed and collected within this State, to wit: an ad valorem tax of one eighth of one per cent on all lands in this State now taxable, or which may hereafter become taxable, according to the laws of this State; an ad valorem tax of three twentieths of one per cent on all money loaned at interest by individuals, or employed by them in the purchase of notes, bonds, checks, bills of credit of any description whatever, as security for money advanced; on all goods, wares, and merchandize sold by any regular merchant; on all bank stock subscribed for in any incorporated bank in this State, which shall not have paid a bonus for its charter, or been exempted by the provisions thereof, (except stock subscribed for and owned by the State or some incorporated literary or charitable institution;) an ad valorem tax of one and one fourth per cent on all merchandize sold by an auctioneer or transient vendor of goods; an ad valorem tax of one half of one per cent on each pleasure carriage, watch and clock (except such as are kept for sale by merchants or artizans;) a tax of five dollars on each nine or ten pin, or any alley of the same kind, kept for public play; a tax of twenty-five dollars per annum on each theatre, and each race track, and fifty cents on each and every bowie knife; a tax of one half cent on each head of cattle over the number of twenty owned by any one individual; a poll tax of twenty-five cents on every free white male between the ages of twenty-one and fifty years; a tax of seventy-five cents on each and

every free colored male between the age of twenty-one and fifty years, and of thirty cents on each and every slave under the age of sixty years; an ad valorem tax of one per cent on all gold or silver above the amount of fifty dollars manufactured otherwise than into coin, except jewelry worn about the person, and such as is kept for sale by merchants or artisans; an ad valorem tax of three twentieths of one per cent on each piano; an ad valorem tax of one half of one per cent on each race, saddle, or carriage horse, and each horse kept by livery stable keepers for hire; an ad valorem tax of one eighth of one per cent on all public toll ferries, bridges and turnpikes; a tax of one dollar on each duelling or pocket pistol, except such as are kept for sale by merchants or artisans, or kept for use by military companies; for each stallion or jackass, for whose services as such, money or other valuable thing is received, a sum equal to half of the price of one mare, to be demanded and collected at any time during the season, by the assessor, who shall pay over the same to the collector.

Assessment roll. SEC. 2. *Be it further enacted,* That each assessor of taxes shall complete and certify his assessment roll, and deliver the same into the office of the clerk of the Board of Police of his county, on or before the first Monday of September in each year; and such assessment roll shall remain on deposit in said office until the first Monday in October following. Any person or persons, his, her, or their agent or agents, dissatisfied with any assessment therein contained, may file his exceptions in writing with said clerk, at any time between the first Monday in September and the first Monday in October following, which said exceptions shall be marked filed by the clerk at the date of the filing thereof, and be preserved by him with the said roll.

Board of Police. SEC. 3. *Be it further enacted,* That the Board of Police of each county shall hold a meeting at the court house, on the first Monday in October of each year for the purpose of hearing and deciding all exceptions filed as aforesaid, to such assessment rolls, at which said meetings, it shall be the duty of the assessor to be present with said Board, and it shall be then and there the duty of said Board to proceed to examine said assessment, to hear evidence and to determine finally all exceptions filed as aforesaid, and to continue their sessions from day to day till

the same be disposed of, and such corrections made in said rolls, consistent with law as shall seem proper and just; and it shall thereupon be the duty of the clerk of said Board to make three fair copies of said roll, as examined and corrected, one of which he shall transmit to the Auditor of Public Accounts, on or before the first day of November following, another he shall deliver to the tax collector, on or before the fifteenth day of November, and the third he shall retain as a public record in his office; and for making out and certifying said copies, the said clerk shall be paid not more than seventy-five, nor less than twenty dollars, out of the county treasury, at the discretion of the Board of Police: *Provided*, said allowance shall not be made to any clerk until he shall produce to said Board, a certificate of the President thereof, that said copies have been made, certified and transmitted by him, conformably with the provisions of this act.

SEC. 4. *Be it further enacted*, That the assessment rolls, after the same shall have been so examined, corrected and certified, shall be final as to the assessments therein contained; and the assessment rolls of personal property shall be added up and proven in like manner as the assessment rolls of land are now required to be proven, but nothing herein contained shall be construed to prevent the State, by any proper proceeding, from setting aside any order of any Board of Police, in relation to any assessment, which may be illegal.

SEC. 5. *Be it further enacted*, That the assessors shall not hereafter be required to value the vacant lands, but only to set down the same with the number of acres thereof, in their regular consecutive order, on their rolls.

SEC. 6. *Be it further enacted*, That hereafter, a mistake of the assessor as to the name of the true owner of any legal division or sub-division of a section of land, shall not affect the collection of the taxes thereon, nor invalidate any lawful sale thereof for taxes: but the name of every owner, so far as known to him, shall be set down opposite each section or legal division of a section.

SEC. 7. *Be it further enacted*, That each assessor of taxes, after the reception of a certified copy of his rolls, as required by this act, at the office of the Auditor of Public Accounts, and not before, shall be entitled to receive a compensation for his services Compensation of assessor.

of five per cent. on the amount of his assessment roll for the use of the State, payable out of the State Treasury: *Provided*, the same shall not be less than one nor more than five hundred dollars in any year.

SEC. 8. *Be it further enacted*, That if any clerk shall fail to make and certify the copies of the assessment rolls as herein required, he, and the sureties on his bond shall be liable, on motion by the district attorney in behalf of the State, in the circuit court of his county, to a recovery of one hundred dollars, after ten days previous notice, to be paid into the State Treasury upon a certificate of such failure, under the seal of his office, by the Auditor of Public Accounts in behalf of the State; and a like recovery shall be had in behalf of the county, upon a certificate by the President of the Board of Police, in behalf of the county, if the copies for the collector and the county be not made within the time required by law; and it is hereby made the duty of the Auditor and of the President of the Board of Police, to certify such failures to the district attorney of the proper district, within twenty days after any such failure, and for every recovery under this act, there shall be taxed, for the district attorney, in the bill of costs, a fee of ten dollars.

SEC. 9. *Be it further enacted*, That any clerk failing to make and certify such copies as herein required, shall also be liable, with his sureties, to the assessor, for all damages he may sustain from such neglect.

SEC. 10. *Be it further enacted*, That the assessment of lands, when made as herein required, and certified, in the present year, shall continue in force six years, and a like assessment shall be made every six years thereafter: *Provided*, that in every year after that in which such assessment is made, and before the next sex-ennial assessment of lands in his county, it shall be the duty of the tax collector to assess and collect the taxes due on all lands which shall become taxable in such subsequent year, or may be left unassessed by the assessor, and shall report a schedule of all such, in regular order with the taxes thereon, to the Board of Police of his county, on the second Monday in April in each year; and it shall be the duty of the clerk of said Board, within ten days thereafter, to certify an exact copy of such schedule and the taxes thereon, to the Auditor of Public Accounts, who shall charge

the same to the account of such collector, as other new assessments.

SEC. 11. *Be it further enacted*, That at the time of presenting his annual account of insolvencies, and delinquencies in every year, it shall also be the duty of each collector to file an account of all damages collected of delinquents in his county, with the names of each, and the sums collected of them severally, verified by his oath; and it shall be the duty of the clerk of said Board, within ten days thereafter, to certify the amount so received for the State, to the Auditor and to the county treasurer, the amount so received for the county, to be charged by them respectively to the tax collector.

SEC. 12. *Be it further enacted*, That every resident and non-resident money lender, or the agent ^{Resident or non-resident money lender} of any non-resident, whether corporate or otherwise, who may have money loaned at interest within this State, or invested in the purchase of notes, bonds, bills or checks, as security for money advanced and taxable according to law, shall render his, her, or their account, on oath, of such moneys, to the assessor of the county in which he, she, or they may reside, or be temporarily located at the time of such assessment; and if any assessor shall have just cause to believe that any such person, corporate or otherwise, has not rendered a full account of all moneys by him or his, her or their agent or agents in that behalf, so loaned or invested within this State, he shall assess to such person or corporation, his, her or their agent, trustee or assignee, such amount as he shall have reason to believe correct, according to the best information on oath, which can obtain from any person, which oath he is hereby authorized to administer, and the assessors shall have power, and they are hereby authorized and required to address written interrogatories to any agent of any non-resident, or any other person having a knowledge of the facts sought, for the purpose of obtaining such information, and to require written answers thereto, on the oath of the party answering, which oath the said assessors are hereby authorized to administer; and if any person being so addressed by any assessor, shall wilfully refuse to answer such interrogatory or interrogatories, when required pursuant to this act, such person shall be liable to indictment or presentment therefor, in the circuit court of his county, within one year

after such refusal, and being convicted thereof, shall be liable to a fine of not less than twenty, nor more than five hundred dollars.

SEC. 13. *Be it further enacted,* That if the taxes for any year on any money loaned on interest in this State, or otherwise invested in securities for advances made within this State, and taxable according to law, be not paid when due, it shall be the duty of the tax collector of the county in which such tax may be due, if no visible property of the person or corporation, from whom such tax may be due, be found within his county, to ascertain, by any means within his power, who, if any, are indebted to such lender, or his agent or trustee, as such, and the amount of such indebtedness, whether it be by note, bill, bond, judgment, mortgage or otherwise, within his county, and to advertise and sell the same in like manner and with like effect as now provided by "an act to enable the tax collectors more efficiently to collect the revenue of this State," approved February 25th, 1848; and if no property liable to distress, and no indebtedness to such lender be found within his county, he shall certify such assessment under his hand and seal to the tax collector of any other county in which any such property or indebtedness may be found, who shall advertise such property or indebtedness, and collect said assessment in like manner, and pay the same to the collector, from whom he shall have received such assessment; and every collector shall be entitled to five per cent. commissions on all taxes so collected by him, out of the property or indebtedness so sold by him, in addition to his usual commissions.

SEC. 14. *Be it further enacted,* That after any such indebtedness shall be advertised for sale, pursuant to the directions of this act, it shall not be lawful for the owner thereof to collect, compound, or in any manner discharge the same, until the taxes due from him to the State and county shall have been paid to the proper collector; and it shall be lawful for the collector of the county in whose hands any such assessment may be, or to whom any such assessment may be certified as directed by this act, to sell any property, real or personal, found within his county belonging to such lender, by first giving ten days' notice in writing, posted at five public places within his county, of the time and place of sale of personal property, and thirty days

like notice in case of real property : *Provided*, in no case shall the same be struck off or conveyed to the State; and in every case of sale of real estate, the tax collector shall execute a deed to the purchaser thereof, reciting the assessment for which the same may be made, which said deed shall convey to the purchaser all the right, title and interest of the person owing such tax, in such property or estate.

SEC. 15. *Be it further enacted*, That the provisions of this act shall apply as well to any arrearages of taxes now due or heretofore neglected to be assessed, as to any taxes which may be hereafter assessed, and to all corporations, or the trustees or assigns of such, as well as to natural persons.

SEC. 16. *Be it further enacted*, That all vendors of slaves as merchandize, who shall carry the same from point to point within this State, offering the same for sale as such, shall be assessed with the sales thereof as merchandize sold by transient vendors, and such taxes shall be collected according to the laws now in force relative thereto.

SEC. 17. *Be it further enacted*, That each tax collector on settlement, shall be allowed five per cent. Settle-
ment of
assessor. commissions on all sums collected by him less than three thousand dollars, and on all sums over that amount, three per cent : *Provided*, that no commissions shall be allowed or credited to any collector, while he shall be in default on account of any revenue due from him to the State.

SEC. 18. *Be it further enacted*, That in no case shall the Auditor of Public Accounts omit to charge to any collector the damages now required by law for failing to pay the taxes due from his county within thirty days after the first day of May in each year, and when charged, the same shall be calculated from the first day of May, when due : *Provided*, the same may be remitted on the certificate of the Attorney General, approved by the Governor, being filed in the office of the Auditor, setting forth that they have been satisfied that such delay has not been wilful or avoidable by the collector.

SEC. 19. *Be it further enacted*, That all acts and parts of acts conflicting with the provisions of this act, be, and the same are hereby repealed.

SEC. 20. *Be it further enacted*, That all laws or parts of laws requiring lands to be assessed, and to be sold for taxes by their legal subdivisions, be and the same are hereby repealed and declared inoper-

ative, within the counties of Jefferson and Claiborne.

Common
schools.

SEC. 21. *Be it further enacted*, That nothing in this act shall be so construed as to alter the basis of taxation for common school purposes, as prescribed by "an act to establish common schools in the county of Holmes," approved Feb. 25th, 1850, and also an act supplementary thereto, as regards the county of Yazoo; and also an act to reduce into one the several acts heretofore passed in relation to sixteenth sections and common schools, so far as relates to the counties of Hinds, Madison and Claiborne, nor to prevent the Board of Police of Amite county from levying a tax equal to the amount levied for the year 1849, for common school purposes, should they deem it advisable to do so; but the same shall be based upon the assessment of State taxes for the year 1849.

SEC. 22. *And be it further enacted*, That this act shall take effect and be in force from and after the first day of May next.

JOHN J. McRAE,

Speaker of the House of Representatives.

JOHN I. GUION,

President of the Senate, *pro tem*.

Approved, March 9, 1850.

J. A. QUITMAN.

AN ACT to secure the collection of taxes on delinquent lands, and for other purposes.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi*, That hereafter no land shall be exposed to sale for the taxes due thereon, but that such taxes shall be collected by distress and sale of any personal property of the owner, which may be found in the county in which such tax may be due.

Tax col-
lector to ren-
der list of
lands.

SEC. 2. *Be it further enacted*, That hereafter, on the first Monday in April in every year, it shall be the duty of the tax collector of every county of the State to render to the Board of Police of his county a list of all lands and lots within his county which are delinquent for non-payment of the taxes due thereon, in the same numerical and consecutive order as the same stand on the land assessment roll in his hands for such year, and shall distinctly set forth,

that, after diligent inquiry, he could not find personal property liable to distress for such taxes sufficient to satisfy the same, which list shall be in substance as follows:

"LIST of Lands and Town Lots in _____ county delinquent
for non-payment of Taxes thereon for the fiscal year ____." Form of
list.

[illegible]

At the foot of the return made in manner aforesaid, the tax collector shall, in open court, make and subscribe the following oath or affirmation: "I, — tax collector of — county, do solemnly swear, (or affirm,) that the lands and lots in the above list are delinquent for non-payment of taxes due thereon for the year —; that I have received no part of the same, and that after diligent inquiry I have found no personal property liable to distress for the same, so far as I know: So help me God."

Oath.

A. B., Tax Collector,
 _____ County.

The Board of Police, on the 2nd Monday in April in each year, shall examine the list so returned, and shall by order, entered on their minutes, direct the Clerk of the Probate Court to certify a literal and exact copy of the same to the Auditor of Public Accounts within ten days after such examination, and to post a like copy at the court-house door of his county. For making said list and verification, the tax collector shall be allowed, on his settlement with the Auditor, a credit not exceeding fifty dollars at the discretion of the Board of Police, to be fixed by them on examination of said list and certified with the same; and for his certified copies of the same, when delivered to the Auditor, the clerk shall be allowed a sum not exceeding twenty dollars at the like discretion of said Board, payable to the order of the clerk, on the warrant of the Auditor, from the State Treasury. And in the absence of such certified list, no credit on account of such delinquent lands shall be allowed the tax collector by the Auditor of Public Accounts. But in case of a failure to certify a copy of the same as herein re-

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making
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quired, the clerk of the Board of Police shall be liable to the tax collector for all damages occasioned to him thereby, in an action on the case in the circuit court of his county.

SEC. 3. *Be it further enacted*, That on settlement of the taxes due the State from his county, the tax collector shall be allowed a credit for the sum of the State and County taxes due on the lands so returned; and on settlement of the taxes due the county, the collector shall pay to the county treasurer the amount so allowed him by the Auditor for county taxes on such delinquent list.

SEC. 4. *Be it further enacted*, That said list and verification, when filed in the office of the Auditor of Public Accounts, shall be entered by him on a record kept for that purpose, and shall vest a title to the lands and lots therein returned in the State of Mississippi, which shall be impeachable only on proof that the taxes for non-payment whereof the said lands were returned forfeited, had been in fact paid to the collector before the return of said list by him to the board of police: And, in all controversies which may arise touching the delinquency and forfeiture of such lands, the certificate of the Auditor under his seal of office, shall be held and taken as evidence of the same, liable to be rebutted only by proof of such payment to the collector. For each certificate given by the Auditor under this section there shall be paid him by the party applying for the same, the sum of fifty cents, except when applied for in behalf of the State by any authorized officer. And for the entry on his record of the lands so returned and the taxes due thereon, the Auditor shall be entitled to receive from the State Treasury, for each legal division or sub-division of a section so returned, the sum of ten cents, to be paid, on his warrant, from the State Treasury, after his account for the same shall have been examined and compared with said entries, and so certified by the Attorney General or State Treasurer.

SEC. 5. *Be it further enacted*, That every collector, on receipt of any tax, shall deliver to the person paying the same a receipt specifying the particular property on which such tax shall be paid, for what year, and the date of such payment.

SEC. 6. *Be it further enacted*, That upon the production of the receipt of the collector duly made, and bearing date, prior to the collector's re-

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turn as herein required, for the taxes of the year for which any of said lands may have been returned delinquent, the Auditor of Public Accounts shall execute to the owner of such receipt, a quit claim of the title of the State under such return of the collector, under the seal of his office, and shall recharge the collector with the taxes allowed thereon and costs, together with thirty per centum damages thereon, to be collected as any other tax for which such collector may be in default; and, if any collector, after receiving the taxes due on any land, shall knowingly return the same as delinquent, such collector, on conviction thereof, on indictment or presentment in the circuit court of his county, within three years after such offence, shall be sentenced to pay a fine of not less than twenty, nor more than five hundred dollars, in the discretion of the court, one half of which shall be paid to the prosecutor, and the other into the county treasury on account of the common school fund.

Fine for
making
fraudulent
returns.

SEC. 7. *Be it further enacted*, That if any person interested in any lands forfeited to the State under this act shall within two years after the date of the collector's return, pay to the Auditor of Public Accounts the sum of the taxes and damages for which the same were returned, and the cost of the entry of the same in the books of the Auditor, together with fifty per centum damages thereon, and the State and County Taxes subsequently accrued on such lands, the Auditor shall execute and deliver to such person a certificate of redemption of the same, under the seal of his office, which shall be held and taken as evidence of the redemption of said lands; and the day of the redemption of said lands, with the name of the person redeeming the same, shall be entered on his record of said lands, in a column opposite the numbers describing the same. For each legal division of a quarter section or less, of land embraced in such certificate, the Auditor, at the time of making the same, shall be entitled to receive from the person applying for such certificate, the sum of fifty cents, and no more.

Entry of
names.

SEC. 8. *Be it further enacted*, That all moneys received by the Auditor of Public Accounts for redemption of lands pursuant to this act, shall be specified in a receipt of the Auditor, to be filed in his office for each case of redemption, and he shall keep an account in a separate book in detail of all

Duty of
Auditor.

moneys so received, from which his receipts shall be transferred monthly to the General Journal of his office; and all said moneys shall be paid by him monthly into the Treasury of the State, after his receipts and accounts have been examined and compared with the record of said lands, and his account approved and certified by the State Treasurer or Attorney General, one or both of whom shall examine and certify the same, if found correct.

Duty of
probate
clerks.

SEC. 9. *Be it further enacted*, That it shall be the duty of the Auditor annually, on or before the first day of July, to certify to the Probate Clerks of the several counties, a list of the lands in such county which have been redeemed during the preceding year, with the date of redemption of each tract; and it shall thereupon be the duty of said clerk to enter the redemption so certified on the list of forfeited lands deposited in his office, opposite each tract so redeemed.

SEC. 10. *Be it further enacted*, That it shall be the duty of the assessors of taxes of the several counties to enter the lands so returned forfeited to the State, with the valuation thereof, on their assessment roll, in a column for that purpose, but no State tax on the same shall be extended in the tax column on said roll; and in no case shall any of said lands be assessed at a higher valuation than one dollar and twenty-five cents per acre. The annual county tax on such lands shall be allowed the collectors on settlement at the Auditor's office, and paid by them to the county treasurer, as required by law.

Auditor
to make
out sched-
ules.

SEC. 11. *Be it further enacted*, That it shall be the duty of the Auditor of Public Accounts, on or before the first day of July next, to transmit a certified schedule of all lands now held by the State by tax collectors' deeds made in the years 1848 and 1849, and not then redeemed of him, to the Probate Clerks of the several counties in which the same may lie; and said list shall be recorded by said clerks, on receipt of the same, on the record of forfeited lands made pursuant to this act; which said registry shall be in lieu of, and have the same force and effect with a registry of the tax collectors' deeds for such lands. Said deeds shall remain in the office of the Auditor of Public Accounts, and all lands redeemed of the Auditor which are em-

braced in said deeds, shall be endorsed as redeemed on the back of the deed containing the same.

SEC. 12. *Be it further enacted*, That all lands purchased by the State for taxes in 1848 and 1849, not already redeemed, shall continue redeemable, according to the provisions of this act, as follows, to wit: those purchased in 1848, until the 1st day of July 1851; and those purchased in 1849 until the 1st day of July 1852: and the redemption money for the same shall be received and accounted for by the Auditor, as herein before required.

SEC. 13. *Be it further enacted*, That the said Probate Clerks, for recording said lists according to the 9th and 11th sections of this act, shall receive for each legal division of a quarter section or less, on said list, the sum of ten cents, to be paid by warrant of the Auditor on the State Treasury upon the account of the Clerks respectively: *Provided*, such account shall be accompanied by the certificate of the Probate Judge of the county that the lists sent by the Auditor of Public Accounts have been examined by him with the record of the same, and found duly and correctly recorded. Fees of clerks.

SEC. 14. *Be it further enacted*, That the several Boards of Police shall make suitable and necessary allowances to the Clerk of the Probate Court for the procurement of the necessary record book for the registry of forfeited lands under this act, payable out of the county treasury. And it shall be the duty of the Auditor to furnish the several Clerks with a form for making and keeping said record.

SEC. 15. *Be it further enacted*, That non-residents of the counties in which they may have taxable property, real or personal, may pay the taxes due thereon to the Auditor, at any time after the return of the assessment roll, for such year, until the last day of January following in such year, upon the terms now allowed by law; and the Auditor shall transmit a list of such payments to the several tax collectors before the first day of March following in the same year, and pay the same to the collectors as now required by law. Non-residents.

SEC. 16. *Be it further enacted*, That the Auditor of Public Accounts be required to cause a printed copy of this act to be transmitted by mail, immediately on its passage, to each tax collector and probate clerk in this State.

SEC. 17. *Be it further enacted*, That after the

periods limited by this act, for the redemption of said lands, any half section of said lands may be purchased by any person resident within this State, on payment of the amount hereby required to redeem the same, into the Treasury of this State: *Provided*, such person shall make and subscribe an oath, to be filed with the Auditor, that he does not own any land within this State, and that his purchase is for the purpose of settlement and cultivation, for his own use: and on such payment into the treasury being made, it shall be the duty of the Auditor to execute to such purchaser a deed in the name of the State, in fee simple, conditioned that the amount so paid to the treasury, shall be refunded to the purchaser, by the State, without interest or damages, in case the purchaser be evicted from the lands by paramount title, within five years from the payment, by some regular proceeding in a court of competent jurisdiction; for which deed, so made, the purchaser shall pay to the Auditor, two dollars.

Sec. 18. And be it further enacted, That all acts, and parts of acts, conflicting with the provisions of this act, be, and the same are hereby repealed, and that this act take effect and be in force, from and after its passage.

Approved March 9, 1850.

CHAPTER 3.

AN ACT to amend the Constitution of the State of Mississippi.

SECTION 1. Be it enacted by the Legislature of the State of Mississippi, (two-thirds of each branch concurring,) That the twentieth section of the fourth article of the constitution of this State be so altered and changed as to read as follows, to-wit:

“Section 20. The qualified electors of each county shall elect five persons, by districts, for the term of two years, who shall constitute a Board of Police for each county, a majority of whom may transact business; which body shall have full jurisdiction over roads, highways, ferries and bridges, and all other matters of county policy, and shall order all county elections to fill vacancies that may occur in the offices of their respective counties. The clerk of the Court of Probate shall be the clerk of the Board of County Police.”