

ACTS
OF THE
THIRD BIENNIAL SESSION
OF THE
GENERAL ASSEMBLY OF ALABAMA.

HELD IN THE
CITY OF MONTGOMERY,
COMMENCING ON THE
SECOND MONDAY IN NOVEMBER, 1851.

HENRY W. COLLIER, Governor.

JOHN D. RATHER, Speaker of the House of Representatives.

CHARLES McLEMORE, President of the Senate.

MONTGOMERY:
BRITTAN AND DE WOLF, STATE PRINTERS.

1852.

LAWS OF ALABAMA.

[No. 1.]

AN ACT

1851-52

Further to equalize and improve the Revenue Laws.

SEC. 1. *Be it enacted by the Senate and House of Representatives of the State of Alabama in General Assembly convened,* That there shall also be annually assessed and paid on all passes, canals or channels, or property of the like kind, estimated in the manner of mills, distilleries, manufacturing establishments, &c., the same tax as is paid on toll bridges, turnpikes and ferries, that is to say for each hundred dollars of the real value of property twenty-five cents, \$0 25

On all money which is purposely kept out at interest, whether lent to persons, corporations or companies, in or out of this State, in any form or manner whatever, and whether the evidence of such indebtedness is annually or otherwise renewed or not, and on which tax is not paid in some other form or manner to the State annually, the same rate shall be annually assessed and paid as on money loaned out at or under the legal rate of interest, that is to say for each hundred dollars, and at that rate, twenty-five cents. 25

Tax on money at interest.

On every deck or part of a deck of playing cards sold or kept for use, ten cents. 10

Cards.

On every bowie knife or revolving pistol, two dollars \$2 00

Bowie knife and pistols.

SEC. 2. *Be it further enacted,* That hereafter, to provide against omissions and evasions, all lands shall be assessed and taxes paid thereon in the county in which it lies, whether a tract be divided by a county line or not.

Whose land shall be assessed

SEC. 3. *Be it further enacted,* That the property of soldiers who served in the war with Mexico, and of those who served in the Florida war, as well as those who served in the war of 1812, and of their widows in case of their decease, is exempt from taxation to the extent the same is exempt from execution.

Soldiers exempt

SEC. 4. *Be it further enacted,* That licenses may hereafter be granted by judges of probate of the different counties to practice the daguerrean art at one station in the

Daguerreotypists.