

L A W S

OF THE

STATE OF, MISSISSIPPI,

PASSED AT A REGULAR SESSION

OF THE

MISSISSIPPI LEGISLATURE,

HELD IN THE CITY OF JACKSON, FROM

2nd OF JANUARY TO 2nd OF MARCH, 1854.

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1854.

LAWS

OF THE

STATE OF MISSISSIPPI.

CHAPTER 1.

AN ACT amendatory of the Revenue Laws of the State, and for other purposes.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi,* That, hereafter, the following taxes shall be assessed and collected within this State, to-wit: Sixteen cents on every hundred dollars in value on all lands in this State now taxable, or which may hereafter become taxable, according to the law of this State. A tax of twenty cents on every hundred dollars in value 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, and on all goods, wares and merchandize sold by any regular merchant. A tax of thirty cents on every hundred dollars in value 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 that may have been subscribed for and owned by the State, or by some incorporated literary or charitable institution.) A tax of one and one-fourth per cent. on all merchandize sold by an auctioneer, or transient vendor of goods. A tax of fifty cents on every hundred dollars in value on each pleasure carriage, watch, clock, (except such as are kept for sale by merchants or artisans.) On each alley for public play, whether called a nine or ten pin

alley, or by any other name or designation, a tax of twenty-five dollars. A tax of twenty-five dollars on each theatre. On each billiard table a tax of fifty dollars. On each race track a tax of twenty-five dollars. On each bowie knife, Arkansas toothpick, sword cane, duelling or pocket pistol, a tax of one dollar. On each head of cattle over the number of twenty head, owned by any one individual, a tax of one cent per head. A tax of seventy-five cents on every hundred dollars in value, upon each race, saddle or carriage horse, and each horse kept by livery stable keepers for hire. On all gold and silver plate, a tax of one dollar on each one hundred dollars in value. On each piano, a tax of twenty-five cents on each one hundred dollars in value. On each toll bridge, ferry or turnpike a tax of twenty-five cents on each hundred dollars in value. On each stallion or jackass for the service of which, as such, money or other valuable thing is received, a tax of twenty-five cents on each one hundred dollars in value. On every free white male person between the ages of twenty-one and fifty years, a poll tax of forty cents. On every free colored male person between the ages of twenty-one and fifty years, a tax of one dollar; and on each slave under the age of sixty years a tax of thirty-seven and a half cents.

Assessors
Roll to be
deposited
with clerk
for exami-
nation.

SEC. 2. *Be it further enacted*, That each assessor shall complete and certify his assessment roll, and deliver the same into the office of the Clerk of the Probate Court 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 of October following; *provided, however*, that the assessment of lands shall be made only once in every four years; and any person or persons, his, her, or their agents, who being dissatisfied with any assessment therein contained, may file his exceptions, in writing, with said clerk, at any time between the first Monday of September and the first Monday of October following; which exceptions shall be marked filed by the clerk at the date of the filing thereof, and be preserved by him with the said roll.

SEC. 3. *Be it further enacted*, That the Board of Police in each county shall hold a term at the court house, on the first Monday of October in each year,