

ACTS

AND

JOINT RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

OF THE

STATE OF VIRGINIA,

AT THE

SESSION OF 1874--5.

RICHMOND:
R. F. WALKER, SUPT. PUBLIC PRINTING.
1875.

SCHEDULE B.

Schedule B,
classification
and numbers

6. The classification and numbers under Schedule B, shall be as follows, to-wit:

Personal estate.

Assessment of personal estate	First. The aggregate number of horses, mules, asses, and jennets, and the value thereof.
Cattle	Second. The number of cattle, and the value thereof.
Sheep	Third. The number of sheep and goats, and the value thereof.
Hogs	Fourth. The number of hogs, and the value thereof.
Carriages	Fifth. The aggregate number and value of all pleasure carriages, stage-coaches, carts, wagons, carrylogs, spring-wagons, carryalls, gigs, buggies, and vehicles of like kind to either of those enumerated.
Books and pictures	Sixth. The aggregate value of all books and pictures, except so far as the same are exempt by law.
Tools of mechanics	Seventh. The aggregate value of all tools of mechanics.
Farming implements	Eighth. The aggregate value of all farming implements.
Mineral productions	Ninth. The aggregate value of all mineral productions.
Felled timber and bark	Tenth. The aggregate value of all felled timber and bark which has been felled for sale.
Watches	Eleventh. The number of watches, and the value thereof.
Clocks	Twelfth. The number of clocks, and the value thereof.
Musical instruments	Thirteenth. The aggregate number and value of piano fortes, melodeons, harps, organs, and musical instruments of all kinds.
Furniture	Fourteenth. The aggregate value of all household and kitchen furniture.
Plate and jewelry	Fifteenth. The aggregate value of gold and silver plate, plated ware, and jewelry, not including such subjects as are embraced in any other number of this schedule.
Agricultural productions	Sixteenth. The aggregate value of all grain, tobacco, and other agricultural productions, in the hands or possession, legal or constructive, of a purchaser.
Ships, boats, &c.	Seventeenth. The aggregate value of all ships, barges, boats or other watercraft, with their tackle, rigging, and furniture, and all else that pertains to them, or of the share or interest in any such owned by any person residing in Virginia, though the said ships, or any of them, may not be, at the time when the assessment was made, in the waters of Virginia; and the aggregate marketable value of all other personal property not specifically enumerated in this or other schedules, and not exempt from taxation: provided, that grain, tobacco, and other agricultural productions, in the hands of a producer of the same, are hereby declared exempt from taxation as property under this schedule.
All other personal property	
Exemption for agricultural productions	
Fire-arms, knives, and other weapons	Eighteenth. The aggregate value of all rifles, muskets, and other fire-arms, bowie-knives, dirks, and all weapons of a similar kind: provided, that all fire-arms issued by the

state to members of volunteer companies or for purposes of police, shall not be listed for taxation.

Tax on personal property.

7. On the personal property mentioned in this schedule there shall be a tax of fifty cents on every hundred dollars value thereof; the proceeds of one-fifth whereof shall be applied to the support of the public free schools of the state.

Tax on personal property

SCHEDULE C.

8. The classification and numbers under Schedule C, shall be as follows, to-wit:

Schedule C, classification and numbers

On personal property in choses in action, moneys, credits, and capital.

First. The commissioner shall require each person residing in his district, city or town to furnish a list of all bonds, notes, and other evidences of debt, due and payable to such persons, the solvency of which in cases of doubt, as well as the value thereof, shall be determined by the said commissioner, including bonds due from railroad and canal companies, bonds of counties, cities, and towns, and bonds of other states and corporations, demands and claims, however evidenced, owing or coming to such person, whether due or not, from debtors residing out of or within this state or country, deducting from the aggregate amount thereof all such bonds, demands or claims, not otherwise deducted, owing to others from such person as principal debtor and not as guarantor, endorser or surety. The aggregate of principal, interest, and exchange shall constitute the amount of a bond, demand or claim, due and payable, and the principal, with interest rebated when the bond, demand or claim bears no interest, shall constitute the amount of a bond, demand or claim not yet due and payable. But no bond, demand or claim, constituting a part of the capital as defined in this act, of a business done out of this state, shall be included in this section, and it shall be the duty of all clerks of courts to furnish commissioners with a list of all evidences of bonds under the control of commissioners as evidenced by decrees of their courts. If any person shall, with a view to evade the payment of taxes, fail or refuse to give in to the commissioner of the revenue, any bonds, notes, claims, or other evidences of debt, which are subject to assessment and taxation under this act, the same shall not be recoverable by action at law before any of the courts of this commonwealth, until they shall have been listed and the tax paid thereon, with an addition of ten per centum per annum from the time the tax accrued; and the failure to give in said bonds, notes, claims, and so forth, shall be taken

Assessment of personal property in bonds, notes, and other evidences of debt

Clerks to furnish commissioners with lists of evidences of bonds

Penalty on persons failing to give in to commissioners lists of bonds, notes, claims, &c.