ACTS AND JOINT RESOLUTIONS

OF THE

GENERAL ASSEMBLY OF VIRGINIA.

CHAP. 1.—An ACT to amend and re-enact the act approved March thirtieth, eighteen hundred and seventy-five, prescribing the Time for Holding the Courts in the First Judicial Circuit.

Approved December 22, 1875.

1. Be it enacted, That the act approved March thirtieth, eighteen hundred and seventy-five, prescribing the times for holding the courts of the first judicial circuit, be amended and re-enacted so as to read as follows: Act approved March 30, 1875, amended and re-enacted

The city of Portsmouth—On the fifth day of March and fifth of September. City of Portsmouth

The county of Princess Anne—On the first day of April and first of October. Princess Anne

Nansemond—On the tenth day of April and tenth of October. Nansemond

Isle of Wight—On the twentieth day of April and twentieth of October. Isle of Wight

Southampton—On the fifth day of May and fifth of November. Southampton

Norfolk county—On the fifteenth day of March and fifteenth of September. Norfolk county

City of Norfolk—On the fifteenth day of May and fifteenth of November. City of Norfolk

2. This act shall be in force from its passage. Commencement

CHAP. 2.—An ACT to amend the sixth and eighth sections of an act entitled an act to Establish a Separate Circuit Court in and for the City of Fredericksburg, approved March twenty-sixth, eighteen hundred and seventy-five.

Approved December 22, 1875.

1. Be it enacted by the general assembly, That the sixth and eighth sections of an act, approved March twenty-sixth, eighteen hundred and seventy-five, entitled an act to establish a separate circuit court in and for the city of Fredericks- Sections 6 and 8, act approved March 26th, 1875, amended and re-enacted

of this act: provided however, that if the machinery and other fixtures aforesaid, shall be the property of one person, and the real estate in or upon which the said machinery, and so forth, shall be used, be the property of another, the said machinery shall be assessed and taxed against the owner thereof as personal property, and so listed by the commissioner of the revenue: provided further, that if the machinery and fixtures aforesaid shall be used in the business of mining or manufacturing, according to the thirty-first section of this act, the machinery so used shall be assessed and taxed as the property of the person owning the mineral title. For any failure, on the part of the commissioner, to comply with this or any of the four next preceding sections, he shall forfeit fifty dollars for each failure.

§ 56 § 56. If any person shall refuse to exhibit to the commissioner any property listed, or required by this act to be listed by him, in order that a fair valuation thereof may be assessed, he shall pay a fine of not less than twenty nor more than one hundred dollars. No commissioner shall receive any list as a sufficient return of personal property, unless the same be sworn to according to law, under a penalty of five hundred dollars and removal from office. This section shall be given in special charge to the grand juries by the courts of the commonwealth.

Commencement 2. This act shall be in force from its passage.

CHAP. 162.—An ACT for the Assessment of Taxes on Persons, Property, Income, Licenses, &c., and Imposing Taxes thereon for the Support of the Government and Free Schools, and to Pay the Interest on the Public Debt.

Approved March 27, 1876.

Taxes on persons and property for the year commencing Feb. 1, 1876

1. Be it enacted by the general assembly of Virginia, That the taxes on lands, lots, persons, and subjects, as ascertained under the provisions of the act prescribing general provisions in relation to commissioners of the revenue and the assessment of taxes on persons, property, income, licenses, and so forth, approved March sixteenth, eighteen hundred and seventy-five, as amended by the act approved twenty-seventh day of March, eighteen hundred and seventy-six, and on the persons and subjects required to be listed by this act, and on business or other subjects not required to be listed, but to be taxed, shall, for the year commencing on the first day of February, eighteen hundred and seventy-six, and each year thereafter, be as follows:

Taxes on lands and lots.

On lands and lots

2. On tracts of land and lots, and the improvements thereon, not exempt from taxation, there shall be a tax of fifty cents on every hundred dollars of the assessed value thereof;

the proceeds of one-fifth of which shall be applied to the support of the public free schools of the state.

3. The taxable subjects shall be classified by schedules and numbered as follows, to-wit:

SCHEDULE A.

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

First. The number of white male inhabitants who have attained the age of twenty-one years, not exonerated from taxation by order of the county or corporation court of his residence by reason of their inability from bodily infirmity, to pay capitation tax.

Second. The number of colored male inhabitants who have attained the age of twenty-one years, not exonerated by order of the county or corporation court of his residence by reason of their inability from bodily infirmity, to pay capitation tax.

Tax on persons.

5. Upon every male person, as classified in this schedule, over the age of twenty-one years, not exempt from taxation for bodily infirmity, there shall be a tax of one dollar for public free school purposes. Tax on persons

SCHEDULE B.

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

Personal estate.

First. The aggregate number of horses, mules, asses and jennets, and the value thereof. Assessment of personal estate

Second. The number of cattle, and the value thereof. Cattle

Third. The number of sheep and goats, and the value thereof. Sheep and goats

Fourth. The number of hogs, and the value thereof. Hogs

Fifth. The aggregate number and value of all pleasure-carriages, stage-coaches, carts, wagons, carrylogs, spring wagons, carryalls, gigs, buggies, sleighs, and vehicles of like kind to either of those enumerated. Carriages, &c

Sixth. The aggregate value of all books and pictures, except so far as the same are exempt by law. Books and pictures

Seventh. The aggregate value of all tools of mechanics. Tools of mechanics

Eighth. The aggregate value of all farming implements, pound nets, and seines intended or used for the catching or taking of fish. Farming implements

Ninth. The aggregate value of all mineral productions. Mineral productions

Tenth. The aggregate value of all felled timber, cord wood, hoop poles, staves and bark, which has been felled for sale by other than the owner of the land upon which it has been felled. Felled timber, bark, &c

Watches — Eleventh. The number of watches, and the value thereof.

Clocks and sewing machines — Twelfth. The number of clocks and sewing machines, 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.

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.

SCHEDULE C.

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

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

Assessment of personal property in bonds, notes, and other evidences of debt — First. The commissioner shall require each person residing in his district, city, or town to exhibit and make oath to a list of all bonds, notes, and other evidences of debt, due and payable to such persons, in excess of one hundred dollars, the amounts of such bonds, notes, and other evidences of debt under one hundred dollars each, to be given in under