LAWS

OF THE

STATE OF MISSISSIPPI,

PASSED AT A REGULAR SESSION

OF THE

MISSISSIPPI LEGISLATURE,

HELD IN THE

CITY OF JACKSON,

Commencing January 6th, 1880, *and Ending March 6th,* 1880.

PRINTED BY AUTHORITY.

JACKSON, MISS.:
J. I. POWER, STATE PRINTER.

1880.

CHAPTER VI.

AN ACT in relation to Public Revenue.

[*CHAPTER IX—New Code.*]

WHAT PROPERTY EXEMPT, AND WHAT TAXABLE.

SECTION 1. The following property, and no other, shall be exempt from taxation, to-wit: All cemeteries used exclusively for burial purposes; property real or personal, belonging to the United States, or to this State, or to any county or incorporated city or town, within the same, or to any religious society or incorporated institution for the education of youth, used exclusively for the benefit and support of such society or institution, or held and occupied by the trustees of schools and school lands, of the respective townships, for the use of public schools; or property appropriated to and occupied and used for any court-house, jail, house of correction, poor house, hospital or charitable institution; wearing apparel, not including jewelry nor watches; provisions on hand necessary for family consumption; all farming produce, raised in this state, in the hands of the producer; all dogs, except where the board of supervisors shall impose a tax thereon for county purposes; one gun, kept for private use; all poultry, household furniture, not to exceed in value two hundred and fifty dollars; two cows and calves, ten head of hogs, ten head of sheep or goats, colts foaled in this state under three years old; farming utensils used for agricultural purposes; all property of agricultural and mechanical associations and fairs, used for promoting their objects; the tools of any mechanic, necessary for carrying on his trade; the libraries of all persons; pictures and works of art not kept or offered for sale as merchandise. Property exempt from taxation.

SEC. 2. There shall be assessed and collected a poll tax of one dollar on each and every male inhabitant of the state, over twenty-one, and under fifty-five years of age, and that portion of the revenue derived therefrom, shall be paid by the tax collectors of the several Poll tax, a school fund.

counties directly into the hands of the county treasurers of the respective counties, to be used in aid of the school fund, and for no other purpose; and, if any incorporated town in his county is a separate school district, the tax collector shall pay to the treasurer of such town the poll tax collected from inhabitants of such town, to be used in aid of the school fund in such district; *Provided*, That all persons who are deaf and dumb or blind or maimed by the loss of a hand or foot, shall be exempt from poll tax.

TAXES A LIEN, FROM WHAT DATE, AND WHERE ASSESSED.

Taxes a lien.

SEC. 3. Taxes assessed upon lands or personal property shall bind the same, and be entitled to preference over all judgments, executions, encumbrances or liens, whensoever created; and all taxes assessed shall be a lien upon and bind the property assessed, from the first day of February of the year in which the assessment shall be made; and no property shall be exempt from distress and sale therefor; and it shall not be necessary to the validity of an assessment, or of a sale of land for taxes, that it shall be assessed to its true owner; but the taxes shall be a charge on the land or personal property taxed, and the sale shall be a proceeding against the thing sold, and shall vest title in the purchaser without regard to who may own the land or other property when assessed or when sold.

When property taxable.

SEC. 4. All taxable property brought into the state or acquired or held by any person before the first day of February shall be assessed and pay taxes for the current year.

Assessed in county of residence.

SEC. 5. Every person shall be assessed in the county in which he resides at the time of the assessment; real property shall be assessed in the county where situated; and all personal property owned by any person, in any county other than that of his residence, shall be assessed in the county in which the same may be situated on the first day of February of the current year, and the list thereof may be rendered by an agent; money on deposit, or loaned at interest, in or out of this state, and stocks, in or out of this state, shall be taxed in the county where the owner resides. Money on deposit.

SEC. 6. All incorporated banks, or other companies, liable to taxation on their capital stock, shall be assessed for said stock, in the county in which the principal office or place of transacting business is situated; and if there shall be no such principal office or place of business, then in the county or counties in which the business of such company shall be carried on. Banks, etc.

ASSESSMENT ROLLS FURNISHED.

SEC. 7. The Auditor of Public Accounts shall, before the first day of Feburary in each year, or as soon thereafter as he can, furnish each clerk of the board of supervisors with three copies of suitable assessment rolls, properly ruled and headed, for the assessment of personal property and polls, in which to enter the following items, viz: The name of the individual, corporation, company, society, partnership or firm, to whom any property shall be taxable; number of cattle, number of horses. number of mules, number of sheep, number of swine, in excess of the number exempted, number of carriages and other wheeled vehicles, pianos, pistols, dirks, bowie-knives, sword-canes, watches, jewelry, and gold and silver plate, (with a separate column for the value of each); amount of money employed in merchandise, amount of money employed in manufacture, amount of money on hand or deposit, or loaned; amount of indebtedness to him deemed probably collectable; amount of bonds or other forms of indebtedness held by him; amount of household furniture; amount of stock or shares in any corporation or company, not required by law to be otherwise listed and taxed; amount of all other personal property not otherwise enumerated, and the number of Assessment Rolls. What personal property taxed.