

ACTS

OF THE

General ~~Assembly~~ ~~of~~ ~~Alabama~~,

SESSION OF 1884-85,

THE CITY OF ~~MONTGOMERY~~,

COMMENCING ^{2D} TUESDAY IN NOVEMBER, 1884.

With Separate Index to General and Local Laws.

E. A. O'NEAL, GOVERNOR.

THOS. SEAY, PRESIDENT OF THE SENATE.

H. CLAY ARMSTRONG, ~~SPEAKER OF THE HOUSE.~~

MONTGOMERY, ALA.:

BARRETT & CO., STATE PRINTERS AND BINDERS.

1885.

sewing machine in each family when the taxable property does not exceed two hundred and fifty dollars.

9. All shares of the capital stock of any company or corporation which is required to list its property for taxation in this State, shall not be assessed against the shareholders of such company or corporation.

SEC. 3. There shall be collected from every male inhabitant in this State, not exempt by law, over the age of twenty-one years, and under forty-five, the sum of one dollar and a half as poll tax, which shall be applied exclusively in aid of the public school fund in the counties in which it is levied and collected.

Poll tax.

SEC. 4. All taxes, unless otherwise herein directed, shall become due and payable on the first day of October in each year, and shall become delinquent if not paid on or before the thirty-first day of December in each year, except in cases where parties are about to remove from the county, and except also poll taxes, which shall become delinquent if not paid on or before the first day of November in each year, after which last date as to poll taxes, the tax collector may proceed to enforce payment by garnishment, or the seizure and sale of personal property as herein provided for the collection of other delinquent taxes.

When taxes are due.

SEC. 5. For the use of this State, and to raise revenue therefor, there is hereby levied an annual tax upon the property and subjects herein declared, as follows, that is to say sixty cents on the hundred dollars of the value of:

Rate of taxation.

1. Each and every piece, parcel, tract or lot of land in this State, including therein all things pertaining to said piece, tract, parcel or lot of land, and all structures and other things so annexed or attached thereto as to pass to a vendee by conveyance of said realty, and on every separate or special interest in any land, such as mineral or timber, or other interest, when said interest is owned by a person other than the owner of the land or soil.

Schedule of property taxed

Real property.

2. All wharves and wharf boats, toll bridges and ferries, turnpikes and all passes, channels or canals where tolls are charged, street railroads, printing presses and materials or their value.

Wharves, wharf boats.

3. All steamboats, vessels and water craft of every name and kind, excepting such as are engaged in foreign commerce, to be assessed and collected at the port in this

Steamboats, &c

State where such steamboats, vessels and water crafts are enrolled, if practicable, otherwise, or if not enrolled at any port under the laws of the United States, then at any place or landing where the same may be found.

Goods, Wares,
Merchandise,
&c.

4. All stocks of goods, wares and merchandise, the assessment to be upon the average amount on hand during the preceding year, but the amount so assessed shall in no case be less than the capital actually employed in the business; and this shall include all goods, wares and merchandise kept on plantations or elsewhere, or by railroad companies, or manufacturing companies, or other associations, corporations or persons for sale or to be dealt out to laborers or employes for profit, or on account of their wages, and shall include all goods, wares and merchandise offered for sale by any person commencing business subsequently to the first day of January of the current year, but in the case last above named, the tax shall be apportioned according to the date at which the business shall be commenced, so that if commenced after the first day of April, the tax shall be three-fourths of the tax for the whole year; if commenced after the first day of July, the tax shall be one-half of the tax for the whole year; if the person, persons, association or corporation, carrying on such business, fail to make return of the amount of stock as herein designated, or if the tax assessor be not satisfied with such return, then said assessor, in order to make proper assessment, may examine the insurance effected by such person or persons, association or corporation, upon the stock so to be assessed, if the same can be ascertained, and may also by inquiry of persons believed to have knowledge of the subject, inform himself of the probable average amount of stock of such merchant, trader or dealer, and from such information assess the same upon the best judgment he can form.

Furniture,
wagons, farm-
ing imple-
ments, &c.

5. All household furniture, libraries, jewelry, plates and silverware, ornaments and articles of taste, pianos and other musical instruments, paintings, clocks, gold and silver watches, and gold safety chains; all wagons or other vehicles; all mechanical tools and farming implements; all dirks and bowie knives, swords, canes, pistols and guns; all cattle, horses, mules, studs, jacks and jennets and race horses; all hogs, sheep and goats.