ACTS

AND

JOINT RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

OF THE

STATE OF VIRGINIA,

DURING THE

SESSION OF 1889-'90.

RICHMOND:
J. H. O'BANNON, SUPERINTENDENT OF PUBLIC PRINTING.
1890.

case, except a writ of fieri facias, sent him from any court or other source beyond the limits of his county, unless the fee for the service thereof and necessary postage accompany the same. If said sheriff or other officer fail to execute such process from any cause he shall return it, and return therewith the amount of fee sent him; otherwise he shall be liable to the same penalty, to be enforced in the same manner, as now prescribed by law for failure to return process.

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

CHAP. 19.—An ACT to amend and re-enact section 6 of an act entitled an act to provide for the assessment of taxes on persons, property and incomes, and imposing taxes thereon for the support of the government and public free schools, and to pay the interest on the public debt, and to provide for the mode of applying for licenses to transact any business in this state, and prescribing the amount to be paid as a condition precedent to the right to transact such business, approved March 15, 1884.

Approved January 16, 1890.

Tax on persons and incomes.

1. Be it enacted by the general assembly of Virginia, That section six of an act entitled an act to provide for the assessment of taxes on persons, property and incomes, and imposing taxes thereon for the support of the government and public free schools, and to pay the interest on the public debt, and to provide for the mode of applying for licenses to transact any business in this state, and prescribing the amount to be paid as a condition precedent to the right to transact such business, approved March fifteenth, eighteen hundred and eighty-four, be amended and re-enacted so as to read as follows:

Classifications of property for assessment.

§ 6. The classification and numbers under schedule B shall be as follows:

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

Second. The number of cattle and the value thereof.

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

Fourth The number of hogs and the value thereof.

Fifth. The aggregate number and value of all pleasure-carriages, stage-coaches, carts, wagons, carry-logs, spring-wagons, carry-alls, gigs, buggies, sleighs, and vehicles of like kind to either of those enumerated.

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

Seventh. The aggregate value of all 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; the aggregate value of planted oysters.

Ninth. The aggregate value of all 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 within twelve months preceding the first day of February of each year. Personal property subject to taxation.

Eleventh. The number of watches and the value thereof.

Twelfth. The number of clocks and sewing machines and the value thereof.

Thirteenth. The aggregate number and value of piano-fortes, melodeons, harps, organs, and musical instruments of all kinds.

Fourteenth. The aggregate value of all household and kitchen furniture.

Fifteenth. The aggregate value of gold and silver plate, plated-ware, diamonds, cameos, or other precious stones or precious metals used as ornaments, or jewelry, not including such subjects as are embraced in any other number of this schedule.

Sixteenth. The aggregate value of all grain, tobacco, and other agricultural productions in the hands or possession, legal or constructive, of a purchaser.

Seventeenth. The number of boats or water crafts under five tons burthen, and the aggregate value thereof; the number of all ships, barges, boats, or other water crafts of five tons burthen and over, and the aggregate value thereof, with their tackle, rigging, and furniture, and all else that pertains to them, or of any share or interest in such owned by any person 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. Water crafts, &c. Property not specifically enumerated.

Eighteenth. The aggregate value of all shot guns, 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. Fire arms exempt from taxation.

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