LAWS

OF THE

STATE OF MISSISSIPPI,

PASSED AT A REGULAR SESSION

OF THE

MISSISSIPPI LEGISLATURE,

HELD IN THE

CITY OF JACKSON,

COMMENCING JANUARY 5, 1892, AND ENDING APRIL 2, 1892.

PRINTED BY AUTHORITY.

JACKSON, MISS.:
R. H. HENRY, PRINTER.

1892.

CHAP. 74. sworn to by one of them, showing the date of the organization, the amount of the entire capital stock, and the shares into which divided. The secretary of state shall file and record the statement and certify the fact under the great seal; and thereupon the company so organized shall be a body corporate under the name specified, and may exercise its powers as such; but before so doing in any county, the said certificate, or a certified copy of it, with the application and governor's proclamation, shall be recorded in the record of deeds thereof.

Statements, etc.

Chapter 74.

REVENUE: Chapter 115, Annotated Code of Statute Laws of Mississippi, 1892.

WHAT PROPERTY EXEMPT.

SECTION 1. The following property, and no other, shall be exempt from taxation, to-wit:

What exempt from taxation.

(a) All cemeteries used exclusively for burial purposes.

(b) All property, real or personal, belonging to the United States.

(c) All property, real or personal, belonging to this State, or to any county or municipal corporation thereof.

(d) All property, real or personal, belonging to any religious or charitable society, or incorporated institution for the education of youth, used exclusively for the purposes of such society or institution, and not for profit.

(e) All property, real or personal, held and occupied by the trustees of schools, and school lands, of the respective townships, for the use of public schools.

(f) Property appropriated to and occupied and used for any hospital, temperance society or charitable institution.

(g) Wearing apparel of every person, not including jewelry or watches.

(h) Provisions on hand necessary for family consumption.

(i) All farm products raised in this State, in the hands of the producer. CHAP. 74.

(j) One gun, for each owner, kept for private use.

(k) All poultry.

(l) Household furniture not to exceed two hundred and fifty dollars in value.

(m) Two cows and calves.

(n) Ten head of sheep or goats.

(o) All colts, foaled in this State, under three years old.

(p) Farming implements used for agricultural purposes.

(q) All property of agricultural and mechanical associations and of fairs, used for promoting their objects.

(r) The libraries of all persons.

(s) All pictures and works of art not kept or offered for sale as merchandise.

(t) The tools of any mechanic, necessary for carrying on his trade.

(u) Ten head of hogs.

What exempt from taxation.

(v) All permanent factories hereafter established in this State, before the first day of January, 1900, for working cotton, jute, ramie, wool, silk, furs, metals, and all other manufacturing implements or articles of use in a finished state, shall be exempt from taxation for a period of ten years. Any factory which has been abandoned for not less than three years, and commencing operations within two years from November the first, 1890, shall be entitled to such exemption. A corporation or person claiming exemption under this paragraph (v) shall apply in writing to the auditor of public accounts, giving full information as to the property proposed to be exempted, the kind of articles to be manufactured, and the auditor, with the written advice of the attorney-general, shall determine whether the property is exempt. The auditor shall notify the assessor of the county or municipality, in writing, of his decision in the premises, stating distinctly the property to be exempted and the date when the exemption begins and ends. A factory or manufactures belonging to, or being a trust, combine or pool, shall not enjoy exemption from taxation.

CHAP. 74.

POLL TAX, STATE:

Am't of poll tax.

SEC. 2. There shall be assessed and collected each year a State poll tax of two dollars on each and every male inhabitant of the State, over twenty-one and under sixty years of age, who is not deaf and dumb, or blind, or maimed by the loss of a hand or foot. The amount of the State poll tax collected from the inhabitants of a separate school district shall be paid over by the tax collector to the treasurer of the municipality, and that collected from the inhabitants of the county outside of such district, or from the whole county, if it contain no separate school district, shall be paid to the county treasurer, in either case, as a part of the State school fund for distribution. The county auditor and county and municipal treasurers shall report to the auditor of public accounts the amount of State poll tax collected at the times required by law, which amounts shall be a credit on the sum due the county or separate school district from the distribution fund.

What to be done with poll tax.

(470; LAWS 1884, PAGE 16.) TAXES A LIEN, FROM WHAT DATE:

SEC. 3. Taxes, both State and county, assessed upon lands or personal property, shall bind the same, and be entitled to preference over all judgments, executions, encumberances 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 for taxes; 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, or whether wrongfully assessed, either to a person, or to the State, or any county, city, town or village, or subdivision of either.

Taxes as a lien.

TAXES A DEBT RECOVERABLE BY ACTION:

SEC. 4. Every lawful tax levied or imposed by the State, or by a county, city, town, village or levee board, is a debt due by the person or corporation owning the property, or doing the business upon which the tax is levied or imposed, whether assessed or properly assessed or not, and may be recovered by action; and in all actions for the recovery of taxes, the assessment roll shall only be *prima facie* correct. Taxes a debt

WHAT DATE FIXES LIABILITY TO TAXATION:

SEC. 5. All taxable property brought into the State, or acquired or held by any person before the first day of February, shall be assessed and taxes thereon paid for the current year. Date liability to taxation.

WHERE PERSONS AND PROPERTY ASSESSED:

SEC. 6. Every person shall be assessed in the county and in the municipality 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 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, shall be assessed and taxed in the county and municipality where the owner resides. Where assessed.

WHERE BANKS AND OTHER PROPERTY ASSESSED:

SEC. 7. All banks and other companies and corporations, shall be assessed 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 the bank, corporation or company shall be carried on. Where, banks, etc.

ASSESSMENT ROLLS FURNISHED, ETC.:

SEC. 8. The auditor of public accounts shall, by the first day of February, in each year, furnish the clerk of the board of supervisors of each county, with three copies of assessment rolls, and four books each of land and personal rolls to counties having two judicial districts, properly ruled and headed, for the assessment of personal property Furnish assessment rolls.

CHAP. 74. 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 each of cattle, horses, mules, sheep, 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 collectible; 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; amount of all other personal property not otherwise enumerated, and the number of polls, with a column to contain the aggregate of the State tax; and a column for each kind of live stock exempt from taxation without giving value.

Items entered in assessment rolls.

THE ASSESSOR TO HAVE ONE OF THE ROLLS:

SEC. 9. One of the personal assessment rolls and four books each of land and personal rolls to counties having two judicial districts, and also one of the real assessment rolls provided for in the next section, shall be delivered to the assessor, and the others shall be kept by the clerk of the board of supervisors, to be used in making the copies hereinafter provided for.

Assessor to have roll.

LAND ROLLS PROVIDED EVERY FOURTH YEAR:

SEC. 10. The auditor of public accounts shall, on or before the first day of February, in the year 1893, and every four years thereafter, furnish each clerk of the board of supervisors with three copies of suitable land assessment rolls, properly ruled and headed for the assessment of land, so as to enter the following, viz: Name of owner, division of section, section, township, range, number of acres cleared, value, number of acres uncleared, value thereof, total value, and amount of the State tax.

Land rolls every four years.