LAWS

—OF THE—

STATE OF MISSISSIPPI,

PASSED AT A SPECIAL SESSION

—OF THE—

MISSISSIPPI LEGISLATURE,

—HELD IN THE—

CITY OF JACKSON,

COMMENCING JANUARY 2, 1894, AND ENDING FEBRUARY 10, 1894.

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Chapter 31.

CHAP. 31

AN ACT to exempt from taxation property owned and occupied by Christian Temperance Unions.

Christian Temperance Unions.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi,* That in addition to the property already exempt from taxation, property appropriated to and occupied and used by any incorporated Christian Temperance Union shall be exempt from taxation.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved February 10, 1894.

Chapter 32.

AN ACT to amend sections 3751 and 3753 of the annotated code, relating to personal and real estate assessment rolls.

When rolls to be furnished.

SECTION 2. *Be it enacted by the Legislature of the State of Mississippi,* That section 3751 of said code be amended so that the same shall read as follows: The Auditor of Public Accounts shall, by the 1st 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, property ruled and headed for the assessment of personal properly and polls, in which to enter the following items, namely: The name of the individual, corporation, company, security, partnership or firm to whom any property shall be taxable, number each of cattle, horses, mules, sheep and 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, on 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 any other personal property not otherwise enumerated, and the number of polls, with a column to contain the aggregate of the State tax, the aggregate of the *ad valorem* levee tax respectively, and a column of each

What to contain.

CHAP. 33 kind of live stock exempt from taxation, without giving value.

SEC. 2. That section 2753 be amended so as to read as follows: The Auditor of Public Accounts shall, on or before the 1st day of February in each year in which a land assessment is to be made, 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, namely: Name of owner, division of section, section, township, range, number of acres cleared, value, number of acres uncleared, value thereof, total value and amounts of the State tax, the *ad valorem* levee tax and the acreage levee tax respectively.

Land rolls.

SEC. 3. That this act take effect and be in force after its passage.

Approved February 10, 1894.

Chapter 33.

AN ACT to amend section 2017 of the annotated code of 1892, in reference to compensation of tax assessors.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi,* That section 2017 of the annotated code of 1892 be amended so as to read as follows: Each assessor shall be entitled to receive from the State Treasurer as a compensation for his services five per centum on the amount of the State tax contained in his assessment, payable when a duly certified copy of his assessment roll, properly made, shall be deposited in the office of the Auditor and approved by him, but such compensation shall not be less than three hundred dollars nor more than one thousand dollars in any year, and the board of supervisors of any county may in addition allow the assessor not exceeding ten cents for each individual assessed on the personal roll, although only assessed for a poll tax, payable out of the county treasury; *provided,* that no commission or other allowance shall be paid by the State for assessing poll taxes; and for enumeration of the educable children of the county he shall be allowed two cents for each child enumerated, payable out of the school fund of the county.

Compensati'n of Assessors.

Poll tax.

Enumerating educable children.

SEC. 2. That this act take effect from and after its passage.

Approved February 7, 1894.