

had in criminal causes, and as there is not in force any law authorizing a change of venue by the State, therefore, this act go into effect and be in force from and after its passage.

Approved August 21, 1876.

Takes effect from its passage.

CHAPTER CLVII.—*An Act defining what money and property is subject to taxation or exemption, and the mode of listing the same.*

SECTION 1. *Be it enacted by the Legislature of the State of Texas, That all real and personal property in this State, the property of corporations now existing or may be hereafter created, and the property of all banks or banking companies now existing or may be hereafter created, and of all bankers, except such as is hereinafter expressly exempted, is subject to taxation, and such property, or the value thereof, shall be entered in a list of taxable property for that purpose, in a manner prescribed by this act.*

SEC. 2. Real property, for the purpose of taxation, shall be construed to include the land itself, whether laid out in town lots, or otherwise, and all the buildings, structures and improvements, or other fixtures, of whatsoever kind thereon, and all the rights and privileges belonging or in anywise appertaining thereto, and all mines, minerals, quarries and fossils in and under the same.

SEC. 3. Personal property shall, for the purpose of taxation, be construed to include all goods, chattels, moneys, credits and effects, where-soever they may be in this State; *provided*, that moneys, credits, bonds, and other evidences of debt, shall be included, whether the same be in or out of this State; all ships, boats and vessels belonging to inhabitants of this State, if registered in this State, whether at home or abroad, and all capital invested therein; all moneys at interest, either within or without this State due the person to be taxed, over and above what he pays interest for, and all other debts due such persons over and above their indebtedness; *provided*, that notes that are taken for land shall not be taxed; all public stocks and securities; all stock in turnpikes, railroads, canals and other corporations (except National Banks) out of the State owned by inhabitants of this State; all personal estate of moneyed corporations, whether the owners thereof reside in or out of this State; and the income of any annuity, unless the capital of such annuity be taxed within the State; all shares in any bank organized or that may be organized under the law of the United States; all improvements made by persons upon lands held by them, the title to which is still vested in the State of Texas, or in any railroad company, or which have been exempted from taxation for the benefit of any railroad company or any other corporations, or any other corporation whose property is not subject to the same mode and rule of taxation as other property; *provided*, that nothing in this section shall be so construed as to exempt from taxation any improvements on lands granted to any railroad company or other corporation, and exempted from taxation for a term of years.

SEC. 4. The term money or moneys, wherever used in this act shall, besides money or moneys, include every deposit which any person owning the same, or holding in trust, and residing in this State, is entitled to withdraw in money on demand. The term "credits," whenever used in this act or any other act regulating the assessment or collection of taxes, shall be held to mean and include every claim and

demand for money or other valuable thing, and every annuity or sum of money receivable at stated periods, due or to become due; and all claims and demands secured by deed or mortgage; due or to become due. The terms "tract," or lot, and piece or parcel of real property, and piece and parcel of land, whenever used in this act or any act regulating the assessment and collection of taxes, shall each be held to mean any quantity of land in possession of, owned by, or recorded as the property of the same claimant, person, company or corporation. Every word importing the singular number only, may extend to and embrace the plural; and every word importing the plural number, may be applied and limited to the singular number; and every word importing the masculine gender only, may be extended and applied to females as well as males. Whenever the word "oath" is used in this act or any other act regulating the assessment and collection of taxes, it shall be held to mean oath or affirmation; and the word swear, in this act or any other act regulating the assessment and collection of taxes, may be held to mean "affirm." The words town or district, whenever used in this act or any other act regulating the assessment and collection of taxes, shall be construed to mean village, city, ward or precinct, as the case may be. The term "true and full value," whenever used in this act or any other act regulating the assessment and collection of taxes, shall be held to mean the fair market value in cash at the place where the property to which the term is applied, shall be at the time of assessment, being the price which could be obtained therefor at private sale, and not at force or auction sale. The term person, whenever used in this act or any other act regulating the assessment and collection of taxes, shall be construed to include firm, company or corporation.

SEC. 5. All property described in this section to the extent herein limited, shall be exempt from taxation; that is to say: *First*—Public school-houses and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit; all public colleges, public academies; all buildings connected with the same; and all lands connected with public institutions of learning; and all endowment funds of institutions of learning not used with a view to profit; and all buildings used exclusively, and owned by persons or associations of persons for school purposes. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning in this State. *Second*—All lands used exclusively for grave yards or grounds for burying the dead, except such as are held by any person, company or corporation with a view to profit, or for the purpose of speculation in the sale thereof. *Third*—All property, whether real or personal, belonging exclusively to this State or the United States. *Fourth*—All buildings belonging to counties, used for holding courts, for jails, for county officers, with the land belonging to and on which such buildings are erected. *Fifth*—All lands, houses or other buildings belonging to any county, precinct or town used exclusively for the support or accommodation of the poor. *Sixth*—All buildings belonging to institutions of purely public charity, together with the lands belonging to and occupied by such institutions, not leased or otherwise used with a view to profit; and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions. *Seventh*—All fire engines

and other implements owned by towns and cities used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof. *Eighth*—All market houses, public squares or other public grounds, town or precinct houses or halls used exclusively for public purposes; and all works, machinery or fixtures belonging to any town, and used for conveying water to such town. *Ninth*—All public libraries and personal property belonging to the same. *Tenth*—Household and kitchen furniture, not exceeding, at their true and full value, an amount of two hundred and fifty dollars to each family, in which may be included one sewing machine.

SEC. 6. All property shall be listed for taxation between January 1, and June 1, of each year, when required by the Assessor, with reference to the quantity held or owned on the first day of January, in the year for which the property is required to be listed or rendered. Any property (real or personal) purchased or acquired on the first day of January shall be listed by or for the person purchasing or acquiring it.

SEC. 7. All property shall be listed or rendered in the manner following: *First*—Every person of full age and sound mind, being a resident of this State, shall list all of his real estate, moneys, credits, bonds or stock of joint stock or other companies (when the property of such company is not assessed in this State), moneys loaned or invested, annuities, franchises, royalties and all other real and personal property. *Second*—He shall also list all lands or other real estate, all moneys and other personal property invested, loaned or otherwise controlled by him as the agent or attorney, or on account of any other person, company or corporation, whatsoever, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person or persons, body corporate or politic. *Third*—The property of a minor child shall be listed by his guardian or by the person having such property in charge. *Fourth*—The property of a wife, by her husband, if of sound mind; if not, by herself. *Fifth*—The property of an idiot or lunatic, by the person having charge of such property. *Sixth*—The property of a person for whose benefit it is held in trust by the trustee of the estate of a deceased person, by the executor or administrator. *Seventh*—The property of corporations whose assets are in the hands of receivers, by such receivers. *Eighth*—The property of a body politic or corporate, by the President, or proper agent or officer thereof. *Ninth*—The property of a firm or company, by a partner or agent thereof. *Tenth*—The property of manufacturers and others, in the hands of an agent, by such agent, in the name of his principal, as real, personal and merchandise.

SEC. 8. All property, real and personal, except such as is required in this act to be listed and assessed otherwise, shall be listed and assessed in the county where it is situated.

SEC. 9. The stock of nurseries, growing or otherwise, in the hands of nurserymen, shall be listed and assessed as merchandise.

SEC. 10. All persons, companies and corporations in this State, owning steamboats, sailing vessels, wharf boats and other water crafts, shall be required to list the same for assessment and taxation in the county in which the same may be enrolled, registered or licensed; or kept, when not enrolled, registered or licensed.

SEC. 11. All railroad, telegraph, plank road and turnpike companies shall list all of their real and personal property, giving the number of miles of road-bed and line in the county where such road-bed and line

is situated, at the full and true value, except when such company may own personal property or real estate in an unorganized county or district; then they shall list such property to the Comptroller of the State.

SEC. 12. Persons required to list property on behalf of others shall list it in the same manner in which they are required to list their own, but they shall list it separately from their own, specifying in each case the name of the person, estate, company or corporation to whom it belongs.

SEC. 13. Each person required by this act to list property shall make and sign a statement verified by his oath as required by law, of all property, both real and personal, in his possession or under his control, and which by the provisions of this act he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; *provided*, that no person shall be required to list or render a greater portion of his credits than he believes will be received, or can be collected, or to include in his statement as a part of his personal property which is required to list any share or portion of the capital stock or property of any company or corporation, which he is, or which is required to list or return its capital and property for taxation in this State.

SEC. 14. Such statements shall truly and distinctly set forth: *First*—The name of the owner. *Second*—The abstract number. *Third*—The number of the survey. *Fourth*—The name of the original grantee. *Fifth*—The number of acres. *Sixth*—The value of the land. *Seventh*—The number of the lot or lots. *Eighth*—The number of the block. *Ninth*—The value of the town lots. *Tenth*—The name of the city or town. *Eleventh*—The number of miles of railroad in the county. *Twelfth*—Value of railroads and appurtenances, including the proportionate amount of rolling stock to the county. *Thirteenth*—Number of miles of telegraph in the county. *Fourteenth*—Value of telegraph and appurtenances in the county. *Fifteenth*—Number and amount of land certificates, and value thereof. *Sixteenth*—Number of horses and mules, and the value thereof. *Seventeenth*—Number of cattle, and value thereof. *Eighteenth*—Number of jacks and jennets, and value thereof. *Nineteenth*—Number of sheep, and value thereof. *Twentieth*—Number of goats, and value thereof. *Twenty-first*—Number of hogs, and value thereof. *Twenty-second*—Number of carriages, buggies, or wagons, of whatsoever kind, and value thereof. *Twenty-third*—Number of sewing machines and knitting machines, and value thereof. *Twenty-fourth*—Number of clocks and watches, and value thereof. *Twenty-fifth*—Number of organs, melodeons, piano fortes, and all other musical instruments of whatsoever kind, and value thereof. *Twenty-sixth*—The value of household and kitchen furniture over and above the amount of two hundred and fifty dollars. *Twenty-seventh*—Office furniture, and the value thereof. *Twenty-eighth*—The value of gold and silver plate. *Twenty-ninth*—The value of diamonds and jewelry. *Thirtieth*—Every annuity or royalty, the description and value thereof. *Thirty-first*—Number of steamboats, sailing vessels, wharf boats, barge or other water craft, and the value thereof. *Thirty-second*—The value of goods, wares and merchandise of every description, which such person is required to list as a merchant (in hand on the first day of January of each year). *Thirty-third*—Value of materials and manufactured articles which such person is required to list as a manufacturer. *Thirty-fourth*—Value of manufacturer's tools, implements, and machinery (other than

boilers and engines, which shall be listed as such). *Thirty-fifth*—Number of steam engines, including boilers, and the value thereof. *Thirty-sixth*—Amount of moneys of bank, banker, broker or stock jobber. *Thirty-seventh*—Amount of credits of bank, banker, broker or stock jobber. *Thirty-eighth*—Amount of moneys other than of bank, banker, broker or stock jobber. *Thirty-ninth*—Amount of credits other than of bank, banker, broker or stock jobber. *Fortieth*—Amount and value of bonds and stocks (other than United States bonds). *Forty-first*—Amount and value of shares of capital stock companies and associations not incorporated by the laws of this State. *Forty-second*—Value of all property of companies and corporations other than property hereinbefore enumerated. *Forty-third*—Value of stock and furniture of saloons, hotels and eating houses. *Forty-fourth*—Value of every billiard, pigeon-hole, bagatelle, or other similar tables, together with the number thereof. *Forty-fifth*—Every franchise, the description and value thereof. *Forty-sixth*—Value of all other property not enumerated above.

SEC. 15. Persons listing or rendering real estate shall make a statement, duly signed and under oath, which shall truly and distinctly set forth: *First*—The name of the owner, abstract number, number of survey, the name of the original grantee, the number of acres, and the true and full value thereof. *Second*—The number of the lot and block, and the true and full value thereof, together with the name of the town or city. *Third*—When the name of the original grantee or abstract number, or number of survey is unknown (say unknown); and give such description so that land or lot can be identified, and the true and full value thereof can be determined.

SEC. 16. Every bank, whether of issue or deposit, banker, broker, dealer in exchange or stock jobber, shall at the time fixed by this act for listing personal property, make out and furnish the Assessor of Taxes a sworn statement, showing: *First*—The amount of money on hand or in transit. *Second*—The amount of funds in the hands of other bankers, brokers or others subject to drafts. *Third*—The amount of checks or other cash items; the amount thereof not being included in either of the preceding items. *Fourth*—The amount of bills receivable, discounted or purchased and other credits due or to become due, including accounts receivable, interest accrued but not due, and interest due and unpaid. *Fifth*—The amount of bonds and stocks of every kind, and shares of capital stock, of joint stock or other companies or corporations, held as an investment or in any way representing assets. *Sixth*—All property appertaining to said business other than real estate (which real estate shall be listed and assessed as other real estate is listed and assessed under this act). *Seventh*—The amount of all deposits made with them by other parties. *Eighth*—The amount of all accounts payable, other than current deposit accounts. *Ninth*—The amount of bonds or other securities exempt by law from taxation, and the amount of shares of stock of any company or corporation which is required to list its capital for taxation, specifying the amount and kind of each, the same being included in the preceding fifth item. The aggregate amount of the first, second and third shall be listed as money; the amount of the sixth item shall be listed the same as other similar personal property is listed under this act. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the first, second, third and fourth items of said statement, and the amount of the remainder, if any, shall be listed as credits.

The aggregate amount of the ninth item shall be deducted from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

SEC. 17. No person, company or corporation shall be entitled to any deduction on account of any bond, note or obligation of any kind, given to any mutual insurance company, nor on account of any unpaid subscription to any religious, literary, scientific or charitable institution or society, nor on account of any subscription to, or installment payable on the capital stock of any company, whether incorporated or unincorporated.

SEC. 18. It shall be the duty of every railroad corporation in this State to deliver a sworn statement on or before the first day of June in each year, to the Assessor of each county and incorporated town into which any part of their road shall run, or in which they own or are in possession of real estate, a classified list of all real estate owned or in the possession of said company in said county or town, specifying: *First*—The whole number of acres of land owned, possessed or appropriated for their use, with a valuation affixed to the same, deducting such portions, if any, as are already devoted to public use and purposes. *Second*—The whole length of their superstructure, and value thereof, and construing "superstructure" to mean the ties, chairs, rails, spikes, frogs and switches, whether such superstructure be laid on land or on artificial foundation. *Third*—The buildings, machinery and tools therein belonging to the company or in their possession, describing them by location, with the estimated value.

SEC. 19. It shall be the duty of every railroad corporation in this State to deliver a sworn statement on or before the first day of June in each year, to the Assessor of each county and incorporated town into which any part of their road shall run, setting forth the true and full value of the rolling stock of such railroad; and the same shall be rendered and listed for taxes to the Assessor of Taxes of the county and incorporated town through which such railroad runs, and shall be proportioned to the county or incorporated town as the number of miles of such railroad in the county or incorporated town is to the entire number of miles of the railroad.

SEC. 20. All property of private corporations, except in cases where some other provision is made by law, shall be assessed in the name of the corporation; and, in collecting the taxes on the same, all the personal property of such corporation shall be liable to be seized whenever the same may be found in the county, and sold in the same manner as the property of individuals may be sold for taxes.

SEC. 21. All real property in this State, subject to taxation under this act, shall be assessed to the owners thereof in the manner provided in this act; *provided*, that no assessment of real property shall be considered illegal by reason of the same not being listed or assessed in the name of the owner or owners thereof. All statements and lists made under this act by corporations, that are required to be sworn to, shall be verified by the affidavit and signature of the Secretary of said corporation; and, if they have no Secretary, the officer who discharges the duties of Secretary of said corporation.

SEC. 22. The taxes, together with all interests, costs of suit, etc. (if there shall be any necessary), for the collection of the same, shall be a lien on real property, until the same shall have been paid. It is also provided that should the Assessor fail to assess any real estate for any one

or more years, the lien shall be good for every year that he should fail to assess for, and he may, in listing property for taxes any year thereafter, assess all the back taxes due thereon, according to the provisions of this act.

SEC. 23. Property held under a lease for a term of three or more years, or a contract for the purchase thereof, belonging to this State, or any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to any railroad company or other corporation, whose property is not taxed in the same manner as other property, and school or other State lands, shall be considered, for all purposes of taxation, as the property of the persons so holding the same.

SEC. 24. *First*—Each separate parcel of real property shall be valued at its true and full value in money, excluding the value of crops growing thereon. *Second*—In determining the true and full value of real and personal property, the Assessor shall not adopt a lower or different standard of value, because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price for which said property would sell at auction, or at a forced sale, or in the aggregate with all the property in his county; but he shall value each tract or lot by itself, and at such sum or price as he believes the same to be fairly worth in money at the time such assessment is made. *Third*—In valuing any real property on which there is a coal or other mine, or stone or other quarry, or springs possessing medicinal properties, the same shall be valued at such a price as such property, including a mine or quarry, or spring, would sell at a fair, voluntary sale for cash. *Fourth*—Taxable leasehold estates shall be valued at such a price as they would bring at fair, voluntary sale for cash. *Fifth*—Personal property of every description shall be valued at its true and full value thereof in money. *Sixth*—Money, whether in possession or on deposit, or in the hands of any member of the family, or any other person or persons whatsoever, shall be entered in the statement at the full amount thereof. *Seventh*—Every credit for a sum certain, payable either in money or property of any kind, shall be valued at the full value of the same so payable, if for a specific article, or for a specific number or quantity of property of any kind, which shall be valued at the current price of such property at the place where payable. Annuities, or moneys payable at stated periods, shall be valued at the price that the person listing the same believes them to be worth in money. Pensions granted under the act of the present session of the Legislature to the surviving soldiers and volunteers of the Texas Revolution, and the surviving signers of the Declaration of Texas Independence, and the surviving widows of such soldiers, signers and volunteers, shall not be taxed.

Approved August 21, 1876.

Takes effect ninety days after adjournment.

CHAPTER CLVIII.—*An Act to authorize the Comptroller of Public Accounts to issue duplicate warrants, and duplicates or copies of certificates, or other evidences of indebtedness, approved by the Auditorial Board of the State.*

SECTION 1. *Be it enacted by the Legislature of the State of Texas, That the Comptroller of Public Accounts, when satisfied that any original warrant drawn by the Comptroller of Public Accounts upon the State Treasurer has been lost, or when any certificate or other evidence of in-*